

ENODIS INTERNATIONAL LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE 52 WEEKS ENDED 30 September 2006

Company Registration No. 2992272

MONDAY



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ENODIS INTERNATIONAL LIMITED

DIRECTORS' REPORT

The Directors submit their report and the audited financial statements for the 52 weeks ended 30 September 2006. Comparative information represents the results for the 52 weeks ended 1 October 2005. The company meets the small company size criteria and therefore has elected not to prepare an Enhanced Business Review in accordance with section 246(4) of the Companies Act 1985.

PRINCIPAL ACTIVITY AND BUSINESS REVIEW

The Company is an investment holding company, principally owning overseas subsidiaries of Enodis plc.

RESULTS AND DIVIDEND

The results for the period are set out on page 4. The Directors do not recommend the payment of a dividend (2005: £nil). The investments are funded by interest free loans, and no expenses are charged to the Company by the parent company.

DIRECTORS AND THEIR INTERESTS

The Directors who held office throughout the period and to date are as follows:

S & W Berisford Limited
Berisford (Overseas) Limited

S & W Berisford Limited holds one share in the Company as a nominee for Enodis Industrial Holdings Ltd. The other Directors have no interests in the shares of the Company. The interests of the Directors in office at 30 September 2006 in shares of other companies in the Enodis group are set out in Note 9 to the accounts.

AUDITORS

Each of the directors at the date of approval of this report confirms that:

- (1) so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- (2) the director has taken all the steps that he/she ought to have taken as a director to make himself/herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

This confirmation is given in accordance with the provisions of s234ZA of the Companies Act 1985.

The Company has passed an elective resolution to dispense with the obligation to reappoint auditors annually in accordance with Section 386 of the Companies Act 1985.

Approved by the Board of Directors and signed by order of the Board



R Syms
Company Secretary
Washington House
40-41 Conduit Street
London W1S 2YQ

25 July 2007

ENODIS INTERNATIONAL LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENODIS INTERNATIONAL LIMITED

We have audited the financial statements of Enodis International Limited for the 52 weeks ended 30 September 2006 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes 1 to 11. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 30 September 2006 and of its profit for the 52 weeks then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Directors' Report is consistent with the financial statements.

Deloitte & Touche LLP

Deloitte & Touche LLP
Chartered Accountants and Registered Auditors
London

30th July 2007

ENODIS INTERNATIONAL LIMITED

PROFIT AND LOSS ACCOUNT

For the 52 weeks ended 30 September 2006

		52 weeks ended 30 September	52 weeks ended 1 October
	Note	2006 £'000	2005 £'000
Administrative expenses		29	-
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	2	<u>29</u>	<u>-</u>
Tax on profit on ordinary activities	3		-
RETAINED PROFIT FOR THE PERIOD		<u>29</u>	<u>-</u>
RETAINED PROFIT BROUGHT FORWARD		22,366	22,366
RETAINED PROFIT CARRIED FORWARD		<u>22,395</u>	<u>22,366</u>

The Company has no recognised gains or losses in either the current period or prior period other than those included in the profit and loss account above, and therefore no separate statement of total recognised gains and losses has been presented

There has been no movement in equity shareholders' funds for the current or prior period other than the result in the profit and loss account. A reconciliation of equity shareholders' funds is provided in note 8

All activities relate to continuing operations

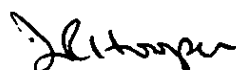
ENODIS INTERNATIONAL LIMITED

BALANCE SHEET

As at 30 September 2006

		30 September 2006 £'000	1 October 2005 £'000
	<u>Notes</u>		
FIXED ASSETS			
Investments	5	667,894	667,894
Creditors amounts falling due within one year	6	(645,499)	(645,528)
NET CURRENT LIABILITIES		<u>(645,499)</u>	<u>(645,528)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES AND NET ASSETS		<u>22,395</u>	<u>22,366</u>
SHARE CAPITAL AND RESERVES			
Called up share capital	7	-	-
Profit and loss account		<u>22,395</u>	<u>22,366</u>
SHAREHOLDERS' FUNDS	8	<u>22,395</u>	<u>22,366</u>

Approved by the Directors on 26 July 2007



D R Hooper
For and on behalf of S & W Berisford Limited
Director

ENODIS INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the 52 weeks ended 30 September 2006

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable law and accounting standards in the United Kingdom. A summary of the major accounting policies, which have been applied consistently, is set out below.

- (a) The financial statements are prepared in accordance with the historical cost convention. The Company is a wholly owned subsidiary of a company incorporated in Great Britain. Therefore, as permitted by s 228 of the Companies Act 1985, consolidated accounts have not been prepared. Accordingly, these accounts present information about the company as an individual undertaking and not its group.
- (b) Investments are carried at Director's valuation, which may differ from historical cost. In order to reflect a reasonable valuation of the investments, they are reviewed by the Directors on an annual basis. Where there is evidence of impairment, a provision is made and the lower valuation is adopted. Dividends are recognised as income when received.
- (c) Deferred taxation is provided in full on timing differences that result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets and liabilities are not discounted.

2. OPERATING PROFIT

The Directors' were not remunerated for their services to the Company (2005 £nil). The Company does not have any employees other than the Directors.

No auditors' remuneration has been charged in the financial statements in either period, as this is borne by the ultimate parent company. Management believe that £2,000 (2005 £2,000) of the total audit fee disclosed by the ultimate parent company is attributable to the audit of the Company.

3 TAX ON PROFIT ON ORDINARY ACTIVITIES

There is no corporation tax charge for this period, as the company received no taxable income in the year.

Rate reconciliation

The tax assessed is lower than that from applying the standard rate of corporation tax in the UK of 30% (2005 30%).

	52 weeks to 30 September 2006 %	52 weeks to 1 October 2005 %
Standard tax rate for period as a percentage of profits	30	30
Effects of Non taxable income	(30)	(30)
Current tax rate for period as a percentage of profits	-	-

There is no recognised or unrecognised deferred tax asset at 30 September 2006 (2005 £nil).

ENODIS INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 52 weeks ended 30 September 2006

4. TRANSACTIONS WITH RELATED PARTIES

The Company has taken advantage of the exemption granted by paragraph 3(c) of FRS8 - "Related Party Disclosures" - not to disclose transactions with entities which are part of Enodis plc Group, as the consolidated financial statements, in which the Company is included, are publicly available

5. INVESTMENTS

Principal investments

<u>Cost</u>	30 September 2006 £'000	1 October 2005 £'000
At the beginning of the period	667,894	667,894
Additions in year	-	-
At the end of the period	667,894	667,894

The company has investments in the following subsidiary undertakings

Name	Country of incorporation	Principal activity	Holding	%
Boek-en Offsetdrukkerij Kuyte BV	Netherlands	Holding Co	Ordinary shares	89%
S & W Berisford Ltd	Great Britain	Holding Co	Ordinary shares	100%
Kitchen Ventilation Services Ltd	Great Britain	Holding Co	Ordinary shares	100%

In the opinion of the Directors the value of the subsidiary companies is at least equal to the value in the Balance Sheet

6 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	30 September 2006 £'000	1 October 2005 £'000
Amounts owed to parent company	(157,066)	(645,416)
Amounts owed to subsidiary undertakings	(83)	(83)
Amounts owed to fellow group undertakings	(488,350)	-
Other creditors	-	(29)
	(645,499)	(645,528)

7. CALLED UP SHARE CAPITAL

	30 September 2006 £	1 October 2005 £
Authorised		
100 ordinary shares of £1 each	100	100
Issued and fully paid		
2 ordinary shares of £1 each	2	2

ENODIS INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 52 weeks ended 30 September 2006

8. RECONCILIATION OF SHAREHOLDERS' FUNDS

	30 September 2006 £'000	1 October 2005 £'000
At beginning of period	22,366	22,366
Result for the period	29	-
At end of period	22,395	22,366

9. DIRECTORS' INTERESTS IN OTHER ENODIS GROUP COMPANIES

		Number of shares	
	Nominal value of Ordinary Shares Held	30 September 2006	1 October 2005
Interests of Berisford (Overseas) Limited in			
Berisford (Jersey) Limited	£1	103,492	103,492
Turner Curzon Ltd	5p	1	1
Non-beneficial interests of S & W Berisford Limited in			
Berisford Bristar (Investments) Limited	£1	46,240,001	46,240,001
Berisford Bristar Limited	£1	275,481	275,481
Berisford – Charter Residential Limited	£1	1	1
Berisford Holdings Limited	£1	1	1
Berisford Industries Limited	£1	1	1
Berisford (Overseas) Limited	£1	1	1
Bristar Trading Limited	£1	1	1
Bristar Trading Overseas Limited	£1	1	1
Berisford Treasury Limited	£1	1	1
Berisford (UK) Limited	£1	1	1
Craneheath Limited	£1	1	1
Enodis Investments Limited	50p	1,001	1,001
Enodis Property Developments Limited	£1	1,240	1,240
Enodis Property Group Limited	£1	1	1
Garland Catering Equipment Limited	£1	1	1
J H Rayner (Cocoa) Limited	£1	1	1
J H Rayner (Mincing Lane) Limited	£1	2	2
Manston Limited	US\$1	1	1
Steamhammer Limited	£1	1	1
Turner Curzon Ltd	5p	6	6

10. CONTINGENT LIABILITIES & SUBSEQUENT EVENTS

The Company had a contingent liability in respect of a cross guarantee issued, together with other subsidiaries of the Enodis Group, in favour of the Royal Bank of Scotland (acting as facility agent) for a revolving credit facility made available to other Group companies

On 5 June 2007 Enodis Holdings Limited (an intermediate parent company) entered into a new unsecured \$400m revolving credit facility, replacing the above mentioned facility which was entered into in 2004. The new facility, which has a maturity in June 2012, has Lloyds TSB acting as Facility Agent and does not require any upstream guarantees from subsidiaries of Enodis Holdings Limited

ENODIS INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 52 weeks ended 30 September 2006

11. IMMEDIATE AND ULTIMATE PARENT COMPANY

The ultimate controlling entity is Enodis plc, a company incorporated in Great Britain and registered in England and Wales. Enodis plc is the smallest and largest group of undertakings for which group financial statements are prepared. The immediate controlling entity is Enodis Group Limited, a company incorporated in Great Britain and registered in England and Wales. Copies of the Financial Statements of Enodis plc can be obtained from the Secretary at Washington House, 40-41 Conduit Street, London, W1S 2YQ.