

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Financial statements

The Directors are required by UK company law to prepare consolidated financial statements of the Group and individual financial statements of the Company for each financial year.

Group

The Directors are required by law to prepare the Group's financial statements in accordance with the Companies Act 2006, IFRS and Article 4 of the IAS Regulation.

The Directors are required to ensure that the Group's financial statements present fairly for each financial year the Group's financial position, financial performance and cash flows which requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definition and recognition criteria for assets, liabilities, income and expenses set out in the IASB's 'Framework for the Preparation and Presentation of Financial Statements'.

In preparing the Group's financial statements, the Directors are required to select and apply accounting policies, present information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information, and provide additional disclosures when compliance with the specific requirements of IFRS is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the Group's financial position, financial performance or cash flows.

Company

The Directors have prepared the Company's financial statements in accordance with UK GAAP, rather than IFRS.

The Directors are required by law to ensure that the Company's financial statements give a true and fair view of the state of affairs of the Company at the end of the financial year and of its profit or loss for the financial year. However, the Directors are permitted by section 408 of the Companies Act 2006 not to include the Company's profit and loss account in the financial statements.

In preparing the Company's financial statements, the Directors are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent, and state whether applicable accounting standards have been followed subject to any material departures that must be disclosed and explained in the financial statements.

Accounting records

The Directors are responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the Company and that of the Group, and which enable them to ensure that the financial statements of the Company and those of the Group comply with applicable law.

Safeguarding assets

The Directors are responsible for safeguarding the assets of the Company and those of the Group and hence for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Directors' remuneration

The Directors are responsible for including in the Annual Report a report on Directors' remuneration which complies with the requirements of the Companies Act 2006.

Website

The Directors are responsible for the maintenance and integrity of the financial information contained on the Company's website, www.tomkins.co.uk. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' responsibility statement

In accordance with the Listing Rules of the UK Listing Authority, each of the Directors confirms that, to the best of his knowledge:

- the Group's financial statements have been prepared in accordance with IFRS and give a true and fair view of the Group's assets, liabilities and financial position as at 2 January 2010 and of its loss for the financial year then ended; and
- the Directors' Report includes a fair review of the development and performance of the business and the position of the Group, together with a description of the principal risks and uncertainties that the Group faces.

Disclosure of information to auditors

In accordance with section 418 of the Companies Act 2006, each of the Directors confirms, with respect to the audit of the financial statements of the Group and those of the Company, that:

- so far as he is aware, there is no relevant audit information of which the auditors are unaware; and
- he has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Board on 26 February 2010 and signed on its behalf by:

David Newlands
Chairman