

Company Registration No. 03897611 (England and Wales)

**PRIME AIR EUROPE LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

# PRIME AIR EUROPE LIMITED

## COMPANY INFORMATION

---

<b>Directors</b>	B M Cohen C L Macau
<b>Secretary</b>	E R Letendre
<b>Company number</b>	03897611
<b>Registered office</b>	30 Camp Road Farnborough Hampshire GU14 6EW
<b>Auditor</b>	Haines Watts Farnborough (2020) LLP 30 Camp Road Farnborough Hampshire GU14 6EW
<b>Business address</b>	3 Hall Road Maylands Wood Estate Hemel Hempstead Hertfordshire United Kingdom HP2 7BH

---

# PRIME AIR EUROPE LIMITED

## CONTENTS

---

	<b>Page</b>
Directors' report	1 - 2
Independent auditor's report	3 - 5
Profit and loss account	6
Balance sheet	7
Statement of changes in equity	8
Notes to the financial statements	9 - 15

---

# **PRIME AIR EUROPE LIMITED**

## **DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 OCTOBER 2019***

---

The directors present their annual report and financial statements for the year ended 31 October 2019.

### **Principal activities**

The principal activities of the company continued to be the provision of marketing consultancy services to the worldwide airline industry and the sale of aircraft spare parts.

### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

B M Cohen  
C L Macau

### **Statement of directors' responsibilities**

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). Under company law the directors must not approve the financial statements unless they are satisfied that they 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 judgements and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the company's transactions and 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 2006. 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.

### **Statement of disclosure to auditor**

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

### **Risks and uncertainties**

The financial statements have been prepared on a going concern basis. The Directors have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Directors have reviewed and updated their forecasts to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Directors have concluded that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

# **PRIME AIR EUROPE LIMITED**

## **DIRECTORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 OCTOBER 2019***

---

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

B M Cohen

**Director**

26 October 2020

# PRIME AIR EUROPE LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF PRIME AIR EUROPE LIMITED

---

#### Opinion

We have audited the financial statements of Prime Air Europe Limited (the 'company') for the year ended 31 October 2019 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 October 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the company's trade, customers, suppliers and wider economy. The Directors' view on the impact of COVID-19 is disclosed on the directors' report and the going concern accounting policy.

#### Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **PRIME AIR EUROPE LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF PRIME AIR EUROPE LIMITED**

---

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# **PRIME AIR EUROPE LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF PRIME AIR EUROPE LIMITED**

---

### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's 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.

**Roslyn McFarlane (Senior Statutory Auditor)**

**for and on behalf of Haines Watts Farnborough (2020) LLP**

31 October 2020

**Chartered Accountants  
Statutory Auditor**

30 Camp Road  
Farnborough  
Hampshire  
GU14 6EW

# PRIME AIR EUROPE LIMITED

## PROFIT AND LOSS ACCOUNT

*FOR THE YEAR ENDED 31 OCTOBER 2019*

---

	Notes	2019 \$	2018 \$
<b>Turnover</b>		16,730,270	11,614,157
Cost of sales		(12,301,673)	(8,894,756)
<b>Gross profit</b>		<u>4,428,597</u>	<u>2,719,401</u>
Distribution costs		(175,224)	(142,400)
Administrative expenses		(1,576,773)	(1,209,476)
<b>Operating profit</b>		<u>2,676,600</u>	<u>1,367,525</u>
Interest payable and similar expenses		25	(159)
<b>Profit before taxation</b>		<u>2,676,625</u>	<u>1,367,366</u>
Tax on profit	4	(506,694)	(247,031)
<b>Profit for the financial year</b>		<u><u>2,169,931</u></u>	<u><u>1,120,335</u></u>

# PRIME AIR EUROPE LIMITED

## BALANCE SHEET

*AS AT 31 OCTOBER 2019*

	Notes	2019		2018	
		\$	\$	\$	\$
<b>Fixed assets</b>					
Tangible assets	5		8,784		12,659
<b>Current assets</b>					
Stocks		2,227,411		1,558,390	
Debtors	6	3,158,026		2,057,892	
Cash at bank and in hand		851,447		450,780	
		<u>6,236,884</u>		<u>4,067,062</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(2,069,531)</u>		<u>(2,073,515)</u>	
<b>Net current assets</b>			4,167,353		1,993,547
<b>Total assets less current liabilities</b>			<u>4,176,137</u>		<u>2,006,206</u>
<b>Capital and reserves</b>					
Called up share capital	8		660		660
Profit and loss reserves			4,175,477		2,005,546
<b>Total equity</b>			<u>4,176,137</u>		<u>2,006,206</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 26 October 2020 and are signed on its behalf by:

B M Cohen  
**Director**

**Company Registration No. 03897611**

# PRIME AIR EUROPE LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 OCTOBER 2019

---

	Share capital	Profit and loss reserves	Total
	\$	\$	\$
<b>Balance at 1 November 2017</b>	660	4,385,211	4,385,871
<b>Year ended 31 October 2018:</b>			
Profit and total comprehensive income for the year	-	1,120,335	1,120,335
Dividends	-	(3,500,000)	(3,500,000)
<b>Balance at 31 October 2018</b>	660	2,005,546	2,006,206
<b>Year ended 31 October 2019:</b>			
Profit and total comprehensive income for the year	-	2,169,931	2,169,931
<b>Balance at 31 October 2019</b>	660	4,175,477	4,176,137

# PRIME AIR EUROPE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 OCTOBER 2019**

---

### 1 Accounting policies

#### Company information

Prime Air Europe Limited is a private company limited by shares incorporated in England and Wales. The registered office is 30 Camp Road, Farnborough, Hampshire, GU14 6EW and the business address is Unit 3, Hall Road, Maylands Wood Estate, Hempstead, HP2 7BH.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in US dollars, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest US dollar.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Directors have reviewed and updated their forecasts to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19 including the measures that they can take to mitigate the impact. In making these assessments the Directors have budgeted for the business to be operating at a reduced capacity up to April 2021, as the aviation industry is effected by restrictions imposed globally on travel, before returning to more normal trading levels. Mitigating actions include making use of PAYE and VAT delayed payments, furloughing of underutilised staff and a 20% pay cut for all other employees. The ultimate controlling parent, HEICO Corporation, has also confirmed its commitment to provide full financial support to the company for at least the next 12 months.

Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Directors have concluded that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

#### 1.3 Turnover

Turnover in respect of all sales is recognised in the financial statements on the date of invoicing, which usually coincides with the dispatch of the goods.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10% straight line
Computer equipment	33% straight line

# PRIME AIR EUROPE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2019**

---

### **1 Accounting policies**

**(Continued)**

#### **1.5 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### **1.6 Stocks**

Stocks are stated at the lower of cost and estimated selling price. Cost comprises direct materials only.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

#### **1.7 Cash at bank and in hand**

Cash and cash equivalents are made up of cash in hand and held in the bank.

#### **1.8 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors, and transactions with fellow group companies, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities as payment is due within one year or less. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# PRIME AIR EUROPE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2019**

---

### **1 Accounting policies**

**(Continued)**

#### **1.9 Equity instruments**

Equity instruments in the form of ordinary shares, issued by the company, are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### **1.10 Taxation**

The tax expense represents the sum of the tax currently payable.

##### ***Current tax***

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

#### **1.11 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.13 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

#### **1.14 Foreign exchange**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

# PRIME AIR EUROPE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2019

---

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

#### **Stock**

The directors have reviewed the year end stock value and based on their knowledge of the business consider that the provision that has been made to reflect the value of stock held at the year end is accurate and that no further adjustment is required.

#### **Recoverability of debtors**

The directors have reviewed the year end balances in respect of trade debtors and amounts owed by group undertakings and consider that the provision that has been made is accurate, that all amounts are recoverable and that no further adjustment is required.

### 3 Employees

The average monthly number of persons (including directors) employed by the company during the year was 9 (2018 - 9).

### 4 Taxation

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Current tax</b>		
UK corporation tax on profits for the current period	503,212	245,563
Adjustments in respect of prior periods	780	(498)
	<hr/>	<hr/>
Total UK current tax	503,992	245,065
Foreign current tax on profits for the current period	2,702	1,966
	<hr/>	<hr/>
Total current tax	506,694	247,031
	<hr/> <hr/>	<hr/> <hr/>

# PRIME AIR EUROPE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2019

### 4 Taxation

(Continued)

The actual charge for the year can be reconciled to the expected charge for the year based on the profit or loss and the standard rate of tax as follows:

	<b>2019</b>	<b>2018</b>
	\$	\$
Profit before taxation	2,676,625	1,367,366
Expected tax charge based on the standard rate of corporation tax in the UK of 19.00% (2018: 19.00%)	508,559	259,800
Tax effect of expenses that are not deductible in determining taxable profit	759	739
Adjustments in respect of prior years	780	498
Permanent capital allowances in excess of depreciation	(312)	(1,862)
Foreign tax	2,702	1,966
Other tax adjustments	(5,794)	(14,110)
Taxation charge for the year	506,694	247,031

### 5 Tangible fixed assets

**Plant and  
machinery  
etc**  
\$

#### Cost

At 1 November 2018 and 31 October 2019

23,935

#### Depreciation and impairment

At 1 November 2018

11,276

Depreciation charged in the year

3,875

At 31 October 2019

15,151

#### Carrying amount

At 31 October 2019

8,784

At 31 October 2018

12,659

# PRIME AIR EUROPE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2019

### 6 Debtors

	2019	2018
	\$	\$
<b>Amounts falling due within one year:</b>		
Trade debtors	1,731,590	1,038,958
Amounts owed by group undertakings	1,349,192	995,693
Other debtors	77,244	23,241
	<u>3,158,026</u>	<u>2,057,892</u>

### 7 Creditors: amounts falling due within one year

	2019	2018
	\$	\$
Trade creditors	1,070,639	1,324,770
Amounts owed to group undertakings	359,930	276,241
Corporation tax	256,016	95,098
Other taxation and social security	43,795	-
Other creditors	339,151	377,406
	<u>2,069,531</u>	<u>2,073,515</u>

### 8 Called up share capital

	2019	2018
	\$	\$
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
200 Ordinary shares of £1 each	330	330
200 Ordinary 'A' shares of £1 each	330	330
	<u>660</u>	<u>660</u>

### 9 Financial commitments, guarantees and contingent liabilities

The company has a HM Revenue & Customs Duty Deferment Guarantee in the sum of \$6,845 (2018 - \$6,750). The guarantee amounts to £5,291 (2018 - £5,291) before converted at the rate prevailing at the respective year end date.

### 10 Operating lease commitments

#### Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2019	2018
	\$	\$
	80,882	165,175
	<u>80,882</u>	<u>165,175</u>

# **PRIME AIR EUROPE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 OCTOBER 2019***

---

### **11 Related party transactions**

The company has taken advantage of the exemption in FRS102 from the requirement to disclose transactions with group companies on the grounds that consolidated financial statements are prepared by the ultimate parent company.

### **12 Parent company**

The immediate parent company is Prime Air LLC, a company incorporated in the United States of America.

The ultimate parent company is HEICO Corporation, a company incorporated in the United States of America.

Consolidated accounts for HEICO Corporation are available from 3000 Taft Street, Hollywood, Florida 33021, United States of America.

