

SOWERBY AND CO LIMITED

BALANCE SHEET AT 31 DECEMBER 2001

31 DECEMBER 2000  
£

31 DECEMBER 2001  
£

CURRENT ASSETS

Debtors

Amounts owed by group companies

93,000

93,000

93,000

93,000

CAPITAL AND RESERVES

Called up share capital

93,000

93,000

93,000

93,000

NOTES:

1. Ultimate holding company

Croda International Plc, incorporated  
in the United Kingdom, is the  
ultimate holding company.

2. Share Capital

Ordinary Shares of £1 each  
Issued and fully paid

£93,000

Authorised

£150,000

A Special Resolution has been passed by the Company under the provisions of S.252 of the Companies Act 1985 that no auditors be appointed by the Company.

The Company was dormant for the whole of the period ended 31 December 2001 and has made neither profit nor loss in that period.

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J R Ainger  
Director



21 February 2002

Registration Number: 7362