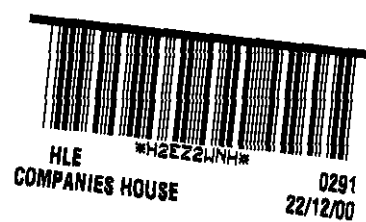


Aramark Manning Services UK Limited

Directors' report and accounts
for the year ended 1 October 1999

Registered number: 383706



Directors' report

For the year ended 1 October 1999

Accounts

The directors present their report and accounts of the company for the year ended 1 October 1999.

Directors' responsibilities

Company law requires the directors to prepare accounts for each financial year which 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 year. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the accounts 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 which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the accounts 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.

Principal activity and review of the business

The principal activity of the company is to act as a management services company.

Results and dividends

The profit for the year was nil (1998 - nil). The directors are unable to recommend the payment of a dividend for the year ended 1 October 1999.

Directors

The directors who served during the year were:

WSD McCall (resigned 12 May 2000)

GF Campbell

WJ Toner (appointed 6 May 2000)

Directors' report (continued)

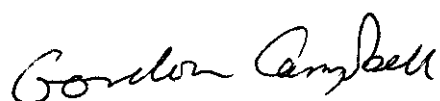
Directors' interests in shares

The directors who held office at 1 October 1999 had no interests in the shares of the company at any time during the year under review. The directors had no other interests required to be disclosed under the Companies Act 1985.

Auditors

In accordance with Section 385 of the Companies Act 1985, a resolution proposing that Arthur Andersen be re-appointed as auditors of the company will be put to the Annual General Meeting.

This report was approved by the Board on 6 December 2000

A handwritten signature in black ink, appearing to read 'Gordon Campbell', is written in a cursive style.

Director

Auditors' report

Auditors' report to the Shareholders of Aramark Manning Services UK Limited:

We have audited the accounts on pages 4 to 6 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of directors and auditors

As described on page 1, the company's directors are responsible for the preparation of the accounts in accordance with applicable United Kingdom law and accounting standards. Our responsibilities as independent auditors are established in the United Kingdom by statute, the Auditing Practices Board and by our profession's ethical guidance.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts 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 accounts 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 accounts.

Opinion

In our opinion the accounts give a true and fair view of the state of affairs of the company at 1 October 1999 and of its result for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Chartered Accountants and Registered Auditors

1 City Square
Leeds LS1 2AL

6 December 2000

Profit and loss account

For the year ended 1 October 1999

	1999 £	1998 £
Turnover	7,500	-
Administrative expenses	(7,500)	-
	<hr/>	<hr/>
Result on ordinary activities before and after taxation taken to reserves	-	-
	<hr/>	<hr/>

There were no recognised gains and losses other than the loss for the year. All the above results derive from continuing activities.

Balance sheet

As at 1 October 1999

	Note	1999 £	1998 £
Current assets			
Amounts owed by group undertaking		8,913	100
Creditors: amounts falling due within one year			
Amounts owed from group undertaking		(8,813)	-
Net assets		<u>100</u>	<u>100</u>
Capital and reserves			
Called-up share capital	2	<u>100</u>	<u>100</u>
Equity shareholders' funds		<u>100</u>	<u>100</u>

The accounts on pages 4 to 6 were approved by the Board on 6 December 2000.

Gordon Campbell

Director

Notes to accounts

For the year ended 1 October 1999

1 Accounting policies

The principal accounting policies, all of which have been applied consistently throughout the year are:

Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards. The company is dependant upon the continued support of the parent undertakings and such support has been maintained since the year end.

Turnover

Turnover represents amounts receivable for services provided in the normal course of business, net of trade discounts and VAT

Taxation

Corporation tax payable is provided on taxable profits at the current rate.

2 Called-up share capital

	1999 £	1998 £
<i>Authorised</i>		
100 ordinary shares of £1 each	<u>100</u>	<u>100</u>
<i>Allotted, called-up and fully paid</i>		
100 ordinary shares of £1 each	<u>100</u>	<u>100</u>

3 Parent undertakings

Immediate parent undertaking

The directors regard Aramark Limited, a company registered in the United Kingdom, as the immediate parent undertaking.

Ultimate parent undertaking

The directors regard Aramark Corporation, a company incorporated in the United States of America, as the ultimate parent undertaking and the ultimate controlling party.

As a subsidiary undertaking of Aramark Corporation, the company has taken advantage of the exemptions in FRS8 "Related Party Disclosures" from disclosing transactions with other members of the group headed Aramark Corporation.

Aramark Corporation, is the parent undertaking of the largest and smallest group of which the company is a member and for which group accounts are drawn up. Copies of the accounts are available to the public at the head office; Aramark Tower, 1101 Market Street, Philadelphia, Pennsylvania, 19107.