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BOY BRUMMEL LIMITED
FINANCIAL STATEMENTS

for the fifty-three weeks ended
31 October 2004



BOY BRUMMEL LIMITED

BALANCE SHEET
as at 31 October 2004

	Notes	2004 £	2003 £
FIXED ASSETS			
Investments	2	9,731	9,731
CREDITORS:			
Amounts owed to group undertaking		<u>(8,231)</u>	<u>(8,231)</u>
		<u>1,500</u>	<u>1,500</u>
CAPITAL AND RESERVES			
Called up share capital	3	<u>1,500</u>	<u>1,500</u>


For the year ended 31 October 2004 the company was entitled to exemption under Section 249AA(1) of the Companies Act 1985.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with Section 249B(2).

The directors acknowledge their responsibility for:

- a) Ensuring the company keeps accounting records which comply with Section 221;
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial period, and of its profit and loss for the financial period in accordance with Section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Board on 2 February 2005
and signed on its behalf by:


N R Carrick
Director

BOY BRUMMEL LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 October 2004

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable accounting standards and under the historical cost convention. A profit and loss account is not included in these financial statements as the company has not traded during the period and has made neither profits nor losses. Accordingly, a statement of total recognised gains and losses and a reconciliation of movements in shareholders' funds required by Financial Reporting Standard 3 are not included in these financial statements.

2. INVESTMENTS

	2004 £	2003 £
Shares at cost	<u>9,731</u>	<u>9,731</u>

Associated undertaking	Country of incorporation	Percentage owned
Probanimpex SRL	Romania	50%
Carom Trade SRL	Romania	50%

3. SHARE CAPITAL

	Authorised		Allotted, issued and fully paid	
	2004	2003	2004	2003
	£	£	£	£
Ordinary shares of £1 each	<u>2,000</u>	<u>2,000</u>	<u>1,500</u>	<u>1,500</u>

4. PROFIT AND LOSS ACCOUNT

The company did not trade during the period and there were no transactions on the profit and loss account.

5. ULTIMATE PARENT UNDERTAKING

The directors regard Cosalt plc as the company's ultimate holding company.