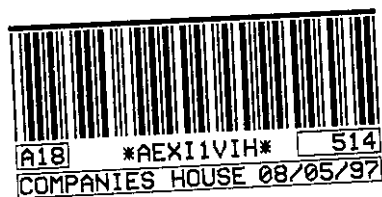


K NEWBERRY (CHEMISTS) LIMITED

(A subsidiary of AAH plc)

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 1996

COMPANY REGISTRATION NUMBER: 492231



K NEWBERRY (CHEMISTS) LIMITED**CODE NO: 139**

Registered Number: 492231


BALANCE SHEET AS AT 31 DECEMBER 1996

	31.12.96 £	31.12.95 £
DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Amounts owing from AAH Subsidiaries Ltd	100	100
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Amounts owing to AAH Subsidiaries Ltd		
	<u>100</u>	<u>100</u>
FINANCED BY		
Share Capital		
Authorised: 100 ordinary shares of £1.00 each	<u>100</u>	<u>100</u>
Issued: 100 ordinary shares of £1.00 each	100	100
Share Premium Account		
Profit and Loss Account		
TOTAL CAPITAL EMPLOYED	<u>100</u>	<u>100</u>

The company was dormant (within the meaning of section 250 of the Companies Act 1985) throughout the year ended 31st December 1996 and has resolved in General meeting not to re-appoint auditors.

The company's ultimate holding company is GEHE AG which is incorporated in Germany.

SIGNED ON BEHALF OF THE BOARD:

**Graham A. Kershaw**

Director

Date: 7th March 1997

NOTES TO THE ACCOUNTS

1. Debtors

Amounts falling due after more than one year:

Third party

Intra group

Total

31.12.96 £	31.12.95 £
100	100
100	100

2. Creditors

Amounts falling due after more than one year:

Intra group

Total

31.12.96 £	31.12.95 £

3. Reserves

Balance at start and end of year

Pre-acquisition		Post-acquisition	
Reval reserve £	P&L a/c £	Reval reserve £	P&L a/c £