

**BLUE CIRCLE SHARE SHOP LIMITED**  
**(BY GUARANTEE)**

**Financial Statements**

**Year ended 31 December 2004**

Company Number : 732145



**BLUE CIRCLE SHARE SHOP LIMITED**  
**(BY GUARANTEE)**

**BALANCE SHEET**  
**As at 31 December 2004**

	Note	2004 £	2003 £
<b>CURRENT ASSETS</b>			
Other debtors		48	48
Cash at bank and in hand		28,797	28,797
		<u>28,845</u>	<u>28,845</u>
<b>CREDITORS: amounts falling due within one year</b>	4	<u>(19,934)</u>	<u>(19,934)</u>
<b>NET CURRENT ASSETS</b>		<u>8,911</u>	<u>8,911</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,911</u>	<u>8,911</u>
Amounts received from Blue Circle Industries PLC on trust		15,231	15,231
Accumulated deficit		<u>(6,320)</u>	<u>(6,320)</u>
<b>MEMBERS' FUNDS</b>	5	<u>8,911</u>	<u>8,911</u>

For the year ended 31 December 2004, the company was entitled to exemption under s249AA(1) of the Companies Act 1985.

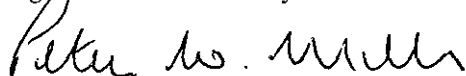
Members have not required the company to obtain an audit in accordance with s249B(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

- ◆ Ensuring the company keeps accounting records which comply with s221 ; and
- ◆ Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board of directors  
on 17 February 2005 and  
signed on their behalf by:



Director

**BLUE CIRCLE SHARE SHOP LIMITED  
(BY GUARANTEE)**

**NOTES TO THE ACCOUNTS  
For the year ended 31 December 2004**

**1. ACCOUNTING POLICIES**

*Accounting convention*

The accounts are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards.

**2. PROFIT AND LOSS ACCOUNT**

The company has not traded and thus has no recognised gains or losses in the current or previous financial year. Accordingly no profit and loss account or statement of total recognised gains or losses is presented.

**3. ADMINISTRATIVE EXPENSES**

The company had no employees during the year (2003 – NIL).

Non of the directors received any remuneration from the Company. They are regarded as group employees and paid by a fellow group undertaking.

**4. CREDITORS: amounts falling due within one year**

	2004 £	2003 £
Unclaimed dividends and rights	7,280	7,280
Amounts owed to Blue Circle Industries PLC	910	910
Other amounts owed to warrant holders	11,744	11,744
	<u>19,934</u>	<u>19,934</u>

**5. LIABILITY TO MEMBERS**

The liability of the members is limited by guarantee. Every member of the Company undertakes to contribute to the assets of the Company in certain events, such amounts as required, but not exceeding 50 pence.

**6. ULTIMATE PARENT UNDERTAKING AND CONTROLLING ENTITY**

Lafarge SA, a company registered in France, is the largest undertaking to consolidate the accounts of the Company. Lafarge SA is regarded by the directors as being the Company's ultimate parent company and controlling entity.

Copies of the accounts of Lafarge SA may be obtained from the Stockholder Relations Department, 61, rue des Belles Feuilles, 75116 Paris France.

Blue Circle Industries PLC, a company registered in England and Wales and incorporated in Great Britain, is the smallest parent undertaking to consolidate the accounts of the Company.

Copies of the Group accounts of Blue Circle Industries PLC may be obtained from the Company Secretary, Blue Circle Industries PLC, The Old Rectory, Misterton, Lutterworth, Leicestershire LE17 4JP.