

BARCREST LIMITED

Report and Financial Statements

Year ended 30 September 2005



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OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS

R J White
G T Baker (Resigned 1 March 2005)
L Berridge
C M Butler (Resigned 18 March 2005)
P J C A Karskens
R O Lamb Managing Director
P J Terroni (Resigned 29 April 2005)
D B Wolstenholme
J L Ramshaw

SECRETARY

M E Gibson

REGISTERED OFFICE

Margaret Street
Ashton-Under-Lyne
Lancashire
OL7 0QQ

SOLICITORS

Pannone & Partners
123 Deansgate
Manchester
M3 2BD

AUDITORS

Deloitte & Touche LLP
Chartered Accountants
Manchester

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements for the year ended 30 September 2005.

PRINCIPAL ACTIVITY, RESULTS AND FUTURE PROSPECTS

The company has not traded during the current or preceding year and is not expected to trade in the near future.

DIVIDENDS

No dividends have been paid or proposed (2004 - £Nil).

DIRECTORS AND THEIR INTERESTS

The current Board of Directors is shown on page 1.

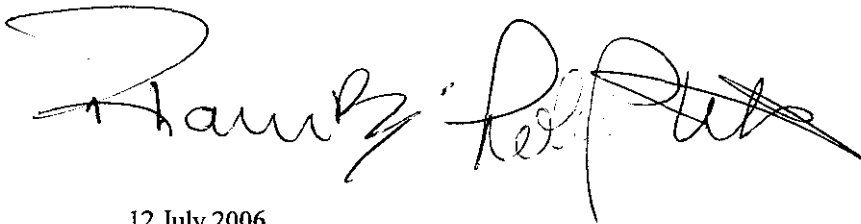
The directors had no interests in the shares of the company at 30 September 2005 or 30 September 2004.

None of the directors had any interest in the shares of the parent company at 30 September 2005 or 30 September 2004.

AUDITORS

An elective resolution has been passed to dispense with the obligation to appoint auditors annually.

Approved by the Board of Directors
and signed on behalf of the Board

A large, stylized handwritten signature in black ink, appearing to read 'Randy' followed by a surname that is partially obscured by a large flourish.

12 July 2006

STATEMENT OF DIRECTORS' RESPONSIBILITIES

United Kingdom company law requires the directors to prepare financial statements for each financial year 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 the profit or loss of the company for that period. In preparing those financial statements, 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 financial statements 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 that the financial statements comply with the Companies Act 1985. They are also responsible for the system of internal control, for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BARCREST LIMITED

We have audited the financial statements of Barcrest Limited for the year ended 30 September 2005 which comprise the balance sheet and the related notes 1 to 7. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable United Kingdom law and accounting standards. Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and auditing standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report for the above year and consider the implications for our report if we become aware of any apparent misstatements.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom 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 financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements 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 financial statements 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 financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 30 September 2005 and of its result for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Deloitte & Touche LLP

Chartered Accountants and Registered Auditors

Manchester

13 July

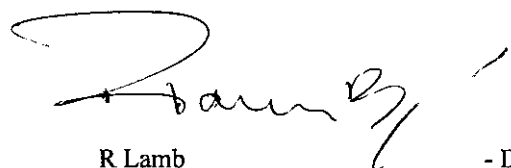
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BALANCE SHEET
30 September 2005

	Note	£'000	2005 £'000	£'000	2004 £'000
CURRENT ASSETS					
Debtors	4	5,154		5,154	
CREDITORS: amounts falling due within one year					
	5	(135)		(135)	
NET CURRENT ASSETS			5,019		5,019
NET ASSETS			5,019		5,019
CAPITAL AND RESERVES					
Called up share capital	6		50		50
Share premium account			4,950		4,950
Profit and loss account			19		19
Equity shareholders' funds			5,019		5,019

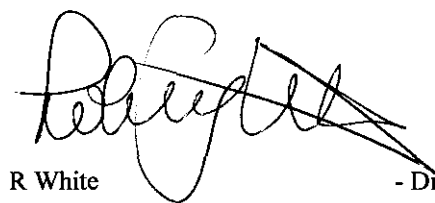
These financial statements were approved by the Board of Directors on 12 July 2006.

Signed on behalf of the Board of Directors



R Lamb

- Director



R White

- Director

NOTES TO THE ACCOUNTS**Year ended 30 September 2005****1. ACCOUNTING POLICIES**

The financial statements are prepared in accordance with applicable United Kingdom accounting standards. The particular accounting policies adopted are described below.

Accounting convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has taken advantage of the exemption included in Financial Reporting Standard No 1 "Cash Flow Statements" for wholly owned subsidiaries not to prepare a cash flow statement.

Profit and loss account

The company has not traded during the year or the prior year and accordingly a profit and loss account has not been presented. The audit fee was borne by another group company in both years.

2. INFORMATION REGARDING DIRECTORS AND EMPLOYEES

The company had no employees during the year or in the prior year.

None of the directors received any remuneration as directors of the company during the year (2004– same). Their remuneration was borne by another group company in both years.

3. INVESTMENTS

The company holds investments at £Nil net book value (2004 – same) as follows:

Name of company	Holding	% of shares	Nature of business
Vivid Gaming Limited	Ordinary shares	100%	Dormant
Barcrest Espana SL *	Ordinary shares	100%	Games design

* Incorporated in Spain

The company has taken advantage of the exemption from the requirement to produce group accounts conferred in section 228 of the Companies Act 1985 on the grounds that it is a wholly owned subsidiary of Barcrest Group Limited (formerly IGT-UK Limited), a company registered in England and Wales.

4. DEBTORS

	2005	2004
	£'000	£'000
Amounts owed by group undertakings	5,154	5,154

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2005	2004
	£'000	£'000
Amounts owed to group undertakings	135	135

NOTES TO THE ACCOUNTS
Year ended 30 September 2005

6. CALLED UP SHARE CAPITAL

	2005 £'000	2004 £'000
Authorised		
1,004,000 ordinary shares of 5p each	50	50
6,000 deferred shares of 5p each	-	-
	<u>50</u>	<u>50</u>
Called up, allotted and fully paid		
1,003,001 ordinary shares of 5p each	50	50
6,000 deferred shares of 5p each	-	-
	<u>50</u>	<u>50</u>

The holders of the deferred shares have the right to receive a dividend at a rate equal to one per cent of the rate of dividend paid on the ordinary shares. On a return of assets on liquidation or otherwise, the deferred shareholders have the right to receive out of the surplus assets a sum not exceeding 5p per share. The holders of the deferred shares have no right to vote at general meetings of the company.

7. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary undertaking of Barcrest Group Limited (formerly IGT-UK Limited) incorporated in Great Britain and registered in England and Wales. Copies of the consolidated financial statements of Barcrest Group Limited (formerly IGT-UK Limited) may be obtained from Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ.

The ultimate parent company is International Game Technology Inc., incorporated in the United States of America. The consolidated financial statements of the ultimate parent company are available to the public and may be obtained from the Chief Financial Officer, International Game Technology Inc., PO Box 10580, 9295 Prototype Drive, Reno, Nevada, 89510-0580, USA.

The company has taken advantage of the exemption included in Financial Reporting Standard No 8 "Related Party Disclosures" (para 3) for wholly owned subsidiaries not to disclose transactions with entities that are part of the group qualifying as related parties.