

DRUG TEST LIMITED
(formerly Gamma Laboratories Limited)

**DIRECTORS' REPORT AND ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2006**

REGISTERED NO: 01164239

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DIRECTORS' REPORT

The directors present their report and the accounts for the year ended 30 June 2006.

BUSINESS REVIEW

The Company remained dormant throughout the year.

The company owns all the shares of Gamma Radiation Services Limited which also did not trade during the year.

On 17th October 2005 the name of the Company changed from Gamma Radiation Services Limited to Drug Test Limited.

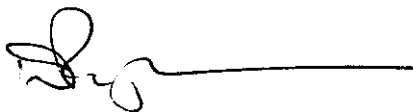
DIRECTORS

The directors who served during the year were:

J K Barker
D P M Wynne

According to the register of directors' interests, no director had any interest in the share capital of the company at 30 June 2006. Mr J K Barker's and Mr D P M Wynne's interest in the share capital of the ultimate holding company is shown in the Directors' Report of that company.

By order of the Board

A handwritten signature in black ink, consisting of a stylized 'S' followed by a horizontal line.

Secretary


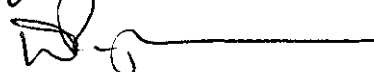
14 SEPTEMBER 2006

BALANCE SHEET AS AT 30 JUNE 2006

	Notes	2006	2005
FIXED ASSETS		£	£
Shares in subsidiary company at cost	3	95,768	95,768
Creditors: Amounts falling due within one year	4	(18,217)	(18,217)
NET ASSETS		<u>77,551</u>	<u>77,551</u>
CAPITAL AND RESERVES			
Called up share capital	5	73,100	73,100
Profit and loss account	6	<u>4,451</u>	<u>4,451</u>
		<u>77,551</u>	<u>77,551</u>

- a) For the year ended 30 June 2006 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985.
- b) Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.
- c) The directors acknowledge their responsibility for:
- ensuring the company keeps accounting records which comply with section 221, and
 - preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss for the financial year 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 Directors on 14 September 2006.

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Directors

The notes on pages 3 and 4 form part of these accounts.

NOTES TO THE ACCOUNTS

1. BASIS OF ACCOUNTING

The accounts have been prepared under the historical cost accounting convention.

2. DIRECTORS' EMOLUMENTS

None of the directors received any emoluments during the year.

3. SUBSIDIARY COMPANY

The company's wholly owned subsidiary, Gamma Radiation Services Limited, is incorporated in the United Kingdom and has share capital consisting solely of ordinary shares.

4. CREDITORS

	2006	2005
	£	£
Amounts owed to subsidiary company	<u>18,217</u>	<u>18,217</u>

5. SHARE CAPITAL

	2006	2005
Authorised:	£	£
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Issued and fully paid:		
73,100 Ordinary shares of £1 each	<u>73,100</u>	<u>73,100</u>

6. RESERVES

	Profit and Loss Account £
Balance at 30 June 2005	<u>4,451</u>
Balance at 30 June 2006	<u>4,451</u>

The company has not traded during the year and has received no income and incurred no expenditure. Consequently, during the period the company has made neither a profit nor a loss.

NOTES TO THE ACCOUNTS
(Continued)

7. **ULTIMATE HOLDING COMPANY**

The ultimate holding company of Drug Test Limited is Isotron plc, a company incorporated in the United Kingdom and therefore Group accounts are not produced.