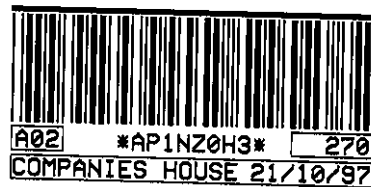


Company Registration No. 1280324

THE ESSENTIALS EMPORIUM LIMITED

ACCOUNTS

31ST MARCH 1997



THE ESSENTIALS EMPORIUM LIMITED

BALANCE SHEET

AT 31ST MARCH 1997

	Note	1997 £	1996 £
Current liabilities			
Creditors: amount owed to parent company		(11,178) =====	(11,178) =====
Capital and reserves			
Called up share capital	2	100	100
Profit and loss account		(11,278) -----	(11,278) -----
		(11,178) =====	(11,178) =====

Throughout the financial year ending on the above date, the company was dormant within the meaning of Section 250 of the Companies Act 1985.

Approved by the board of directors and signed on its behalf on 31st July 1997.

P. R. Johnson - Director



THE ESSENTIALS EMPORIUM LIMITED

NOTES TO THE ACCOUNTS

31ST MARCH 1997

1. Basis of accounting

The accounts have been prepared under the historical cost convention and comply with accounting standards.

As the company did not trade in the year, a profit and loss account is not appropriate.

2. Called up share capital

1997 and 1996	Number of shares	£
Authorised		
Ordinary shares of £1 each	100	100
		===
Allotted, called up and fully paid		
Ordinary shares of £1 each	100	100
		===

3. Guarantees

The company is party to multi-lateral cross guarantees to secure liabilities to the Group's bankers.

4. Ultimate parent company

The company's ultimate parent company is Park Food Group plc, a company registered in England.