

Enigma Technologies Limited
Directors' Report and Financial Statements
31 March 2007
Registered Number 1982106

THURSDAY



AO3U0WMD

A15

24/01/2008

62

COMPANIES HOUSE

Directors' report and financial statements

Contents	Page
Directors' report	1
Statement of directors' responsibilities	2
Profit and loss account	3
Balance sheet	3
Notes	4-5

Directors' report

The directors present their annual report and the unaudited financial statements for the year ended 31 March 2007

Principal Activities and Events

During the financial year, the company has not traded

Directors and directors' interests

The directors who held office during the year, were as follows

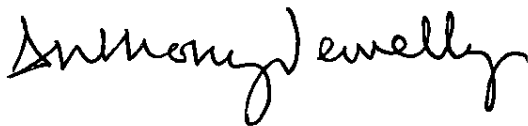
H Yassaie
T Selby

The interests of the directors, who were also directors of the ultimate parent company Imagination Technologies Group plc were disclosed in the report and accounts of that company

Auditor

In accordance with Section 250 of the Companies Act 1985, the Company, being eligible, has resolved not to appoint an auditor

By order of the board



A Llewellyn
Secretary
15th January 2008

Home Park Estate
Kings Langley
Hertfordshire
WD4 8LZ

Statement of directors' responsibilities

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 and of the profit or loss 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, subject to any material departures disclosed and explained in the financial statements,

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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Profit and loss account*for the year ended 31 March 2007*

During the year and in the previous reporting period, the Company did not trade, received no income and incurred no expenditure. Consequently during the period, the company made neither a profit nor a loss.

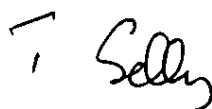
Balance sheet*as at 31 March 2007*

	<i>Note</i>	31 March 2007 £	31 March 2006 £
Current assets			
Debtors	4	804,997	804,997
		<hr/>	<hr/>
Net assets		804,997	804,997
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	5	18,768	18,768
Capital redemption reserve	6	9,234	9,234
Profit and loss account	6	776,995	776,995
		<hr/>	<hr/>
Shareholders' funds - equity		804,997	804,997
		<hr/>	<hr/>

For the year ended 31 March 2007 the company was entitled to exemption 249AA(1) of the Companies Act 1985. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2). The directors acknowledge responsibility for

- a) Ensuring the company keeps accounting records which comply with Section 221,
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end 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.

The accounts were approved by the board of directors on 15th January 2008 and were signed on its behalf by



T Selby
Director

Notes

(forming part of the accounts)

1. Basis of preparation

The financial statements have been prepared under the historical cost accounting rules and in accordance with applicable accounting standards

2. Remuneration of directors

None of the directors received any emoluments from the company

3. Staff numbers and costs

The company had no employees during the year

4. Debtors

	2007 £	2006 £
Amount owed by a fellow subsidiary undertaking	<u>804,997</u>	<u>804,997</u>

5. Called up share capital

	2007 £	2006 £
<i>Authorised</i>		
36,000 Ordinary shares of £1 each	<u>36,000</u>	<u>36,000</u>
<i>Allotted, called up and fully paid</i>		
18,768 Ordinary shares of £1 each	<u>18,768</u>	<u>18,768</u>

6. Reserves

	Capital redemption reserve £	Profit and Loss account £	Total £
At 1 st April 2006 and 31 st March 2007	<u>9,234</u>	<u>776,995</u>	<u>786,229</u>

Notes *(continued)*

7. Parent company

The company is a wholly owned subsidiary of Imagination Technologies Group plc, which is incorporated and registered in England and Wales. Copies of its financial statements may be obtained from Home Park Estate, Kings Langley, Hertfordshire WD4 8LZ.