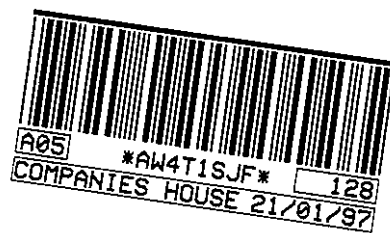


Amoena (UK) Limited

Abbreviated accounts

For the nine month period to 30 September 1996

Registered number 2325990





Dukes Keep
Marsh Lane
Southampton
Hampshire SO14 3EX

Report of the auditors to the directors of Amoena (UK) Limited pursuant to paragraph 24 of schedule 8 of the Companies Act 1985

We have examined the abbreviated accounts set out on pages 3 to 5 together with the financial statements of Amoena (UK) Limited prepared under section 226 of the Companies Act 1985 for the period ended 30 September 1996.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Schedule 8 to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the directors' statement on page 3 and whether the abbreviated accounts have been properly prepared in accordance with that Schedule.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to the exemptions and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled under sections 246 and 247 of the Companies Act 1985 to the exemptions conferred by Section A of Part III of Schedule 8 to that Act, in respect of the period ended 30 September 1996 and the abbreviated accounts on pages 3 to 5 have been properly prepared in accordance with that Schedule.

Other information

On ~~18 Oct. 1996~~ we reported, as auditors of Amoena (UK) Limited, to the members on the financial statements prepared under section 226 of the Companies Act 1985 for the period ended 30 September 1996 and our audit report was as follows:

"We have audited the financial statements on pages 4 to 11.

Respective responsibilities of directors and auditors

As described on pages 1 and 2 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.



Dukes Keep
Marsh Lane
Southampton
Hampshire SO14 3EX

Report of the auditors to the directors of Amoena (UK) Limited pursuant to paragraph 24 of schedule 8 of the Companies Act 1985 (*continued*)

Basis of opinion

We conducted our audit in accordance with 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 for the nine month period to 30 September 1996 and of its profit for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

KPMG

KPMG
Chartered Accountants
Registered Auditors

18 October 1996

Amoena (UK) Limited

Abbreviated balance sheet at 30 September 1996

	Note	30 September 1996	31 December 1995
		£	£
Fixed assets			
Tangible assets		128,405	103,435
Current assets			
Stocks		275,249	327,539
Debtors		216,345	173,142
Cash at bank and in hand		94,322	30,022
		<u>585,916</u>	<u>530,703</u>
Creditors: amounts falling due within one year		<u>(560,668)</u>	<u>(482,678)</u>
Net current assets		<u>25,428</u>	<u>48,025</u>
		<u>153,653</u>	<u>151,460</u>
Capital and reserves			
Called up share capital	2	100,000	100,000
Profit and loss account		53,653	51,460
		<u>153,653</u>	<u>151,460</u>

The directors have taken advantage of the exemptions conferred by Part III of Schedule 8 of the Companies Act 1985 on the basis that the company qualifies as a small company.

These abbreviated accounts were approved by the board of directors on 17 October 1996


K. Snelgar
Director

Amoena (UK) Limited

Notes (continued)

2 Called up share capital

	30 September 1996	31 December 1995
	£	£
<i>Authorised</i>		
500,000 Ordinary shares of £1 each	<u>500,000</u>	<u>500,000</u>
<i>Allotted, called up and fully paid</i>		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>

3 Ultimate parent company and parent undertaking of larger group

The company's ultimate parent company is Coloplast A/S which is incorporated in Denmark.

The largest group in which the results of the company are consolidated is that headed by Coloplast A/S, incorporated in Denmark. The smallest group in which they are consolidated is that headed by Amoena Holdings GmbH, incorporated in Germany. The consolidated accounts of these groups are available to the public and may be obtained from Coloplast A/S, 2 - 8 Bronzevej, 3060 Espergaede, Denmark and from Amoena GmbH, Kapellenweg 36, D83064 Raubling, Germany.