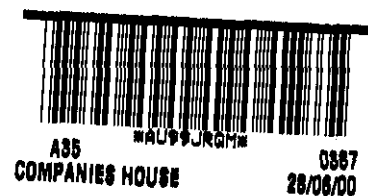


ROBINSONS SOFT DRINKS LIMITED

Financial Statements 2 October 1999

together with directors' report and report of the auditors.

Registered Number: 2987077



Directors' report

For the 53 weeks ended 2 October 1999.

The directors present their annual report on the affairs of the Company, together with the financial statements and report of the auditors, for the 53 weeks ended 2 October 1999.

Principal activities and business review

The principal activities of the Company are the manufacture and sale of soft drinks.

Turnover for the year was £109,830,000.

The profit for the year before taxation amounted to £21,881,000.

After charging taxation of £7,723,000 the profit for the period was £14,158,000.

The performance in the year continued to be adversely affected by the level of competitive pressure in the marketplace, however, the Directors remain confident in the strength of the core brands and consider that there is substantial scope for further development of the Groups products.

Events since the balance sheet date.

In the opinion of the Board there have been no important events affecting the company since the end of the financial year.

Research and development

Research and development work undertaken by the Company focuses on product quality, operational efficiencies and new initiatives. Responsibility rests with the operating functions of the Company with particular emphasis placed on new packaging and product development to ensure that the company can meet the demands of a competitive and changing market.

Results and dividends

Results, dividends proposed and recommended transfers to reserves are as follows:

	£'000
Profit for the year after taxation	14,158
Dividends	
- final proposed of 59.02 p per share payable 29 September 2000	(5,902)
	<hr/>
Transfer to reserves	8,256
	<hr/>

ROBINSONS SOFT DRINKS LIMITED

3.

Directors and their interests

The following served as directors of the Company during the year:

R C North	-	Chairman
S J Davies		
J M Gibney	-	Appointed 1 July 1999
M A W Salter	-	Resigned 7 October 1998
R L Solomons	-	Resigned 18 June 1999

The directors and their families had the following interests in the shares of Bass PLC at the commencement, or on the date of becoming a director if later, and close of the financial year.

Director's shareholdings	Fully paid ordinary shares in Bass PLC (Number of Shares)	
	1999	1998
J M Gibney	3,572	* 3,572
	3,572	3,572

* As at date of appointment.

The above shareholdings, which are all beneficial, include ordinary shares held on behalf of the director by trustees under the Bass Employees Profit Share Scheme.

The interests of Mr R C North, who is also director of Bass PLC is reported in that company's accounts.

The interests of Mr S J Davies, who is also a director of Britannia Soft Drinks Limited, is reported in that company's accounts.

There were no changes to the director's interests shown above from 2 October 1999 to 25 November 1999.

None of the directors has a beneficial interest in the shares, debentures or loan stocks issued by Bass PLC or any of its subsidiaries.

ROBINSONS SOFT DRINKS LIMITED

4.

Directors' options in ordinary shares in Bass PLC

Name	2 Oct 1999	Granted during year	Exercised	Expired	26 Sept 1998	Weighted Average Option Price	Option Price	Market Price (*)
J M Gibney								
A	11,362					724p		
B	20,651					783p		
	32,013	-	-	-	32,013	762p		

*Middle Market Price on the date of exercise of option.

** As at date of appointment.

Options are held under the Bass Executive Share Option Schemes and the Bass Employee Savings Share Schemes.

Shares under option at the end of the year are designated as:-

A - where the options are exercisable

B - where the options are not exercisable.

The market price on 2 October 1999 was 741p per share.

Options above granted during the year under the Bass Executive Share Options Scheme are exercisable between 2002 and 2009. And options granted under the Bass Employee Savings Share Scheme are exercisable between 1999 and 2003.

Contracts and arrangements

There were no contracts of significance in relation to the Company's business in which directors of the Company or any connected persons had a material interest at the end of the financial year or at any time during the year. There were no arrangements in place at the end of the financial year or at any time during the year to which the Company was a party whose objects enable the directors or connected persons to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate other than the Group's share schemes which provide arrangements by which executive directors may receive shares in Bass PLC. Details of these schemes are contained in the Bass PLC accounts.

Fixed assets

Information relating to changes in fixed assets is given in Notes 7 and 8 to the accounts.

Supplier payment policy

The Company agrees payment terms with all of its main suppliers and abides by these terms subject to satisfactory performance by the supplier. Amounts owed to other suppliers are settled on or before the end of the month following receipt of a valid invoice. At 2 October 1999, trade creditors outstanding represented approximately 27 days purchases from suppliers comprising trade creditors.

Charitable and political contributions

The group made no contributions for either charitable or political purposes.

Year 2000

The Company is working to ensure that its business operations and interests are as immune as they can reasonably be made with regard to the impact of the Year 2000 date change. Each Bass Group company (including Robinsons) is represented on a working party that is addressing the problem internally and also the risk of failure in key third parties. Full details of this programme are included in the Bass PLC Annual Report 1998. The incremental cost to the Company is expected to be £0.4m in total of which £0.2m is capital.

Disabled employees

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled every effort is made to ensure that their employment with the Group continues and that appropriate training is arranged. It is the policy of the Group that all employees be given equal opportunities in respect of training, career development and promotion.

Employee consultation

The Group places considerable value on the involvement of its employees and has continued its previous practice of keeping them informed on matters affecting them as employees and on the various factors affecting the performance of the Group.

The group has widely established arrangements involving briefing group consultancy committees and the publication of Company newspapers as part of the general process of employee consultation.

All our eligible employees are able to participate in the Bass Employee Share Ownership Scheme and the Bass Employee Savings Share Scheme.

It is Group policy that there shall be no discrimination in respect of sex, colour, religion, race, nationality or ethnic origin and that equal opportunity shall be given to all employees.

Auditors

The directors will place a resolution before the Annual General Meeting to reappoint Ernst & Young as auditors for the ensuing year.

Liability insurance for Company officers.

As permitted by the Companies Act 1985, the Company has maintained insurance cover for the directors against liabilities in relation to the Company.

By Order of the board



D BUCKBY

Secretary

Britvic House
Chelmsford

25 November 1999

STATEMENT OF DIRECTORS' RESPONSIBILITIES
in relation to financial statements

The following statement, which should be read in conjunction with the Report of the Auditors set out on page 7, is made with a view to distinguishing for shareholders the respective responsibilities of the directors and of the auditors in relation to the financial statements.

The directors are required by the Companies Act 1985 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 for the financial year.

Following discussions with the auditors, the directors consider that in preparing the financial statements on pages 8 to 19 inclusive, the Company has used appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates, and that all applicable accounting standards have been followed. The financial statements have been prepared on a going concern basis as the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

The directors have responsibility for ensuring that the Company keeps accounting records which disclose with reasonable accuracy the financial position of the Company and which enable them to ensure that the financial statements comply with the Companies Act 1985.

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

REPORT OF THE AUDITORS

to the members of Robinsons Soft Drinks Limited

We have audited the financial statements set out on pages 8 to 19 which have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and on the basis of the accounting policies set out on pages 8 and 9.

Respective Responsibilities of Directors and Auditors

As described on page 6 the Company's directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

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 affairs of the Company at 2 October 1999 and of the Company's profit for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

Ernst & Young

ERNST & YOUNG
Registered Auditor

Nottingham

1 December 1999

ACCOUNTING POLICIES**FOR THE 53 WEEKS ENDED 2 OCTOBER 1999**

A summary of the principal accounting policies, all of which have been applied consistently throughout the year and the preceding year, is set out below.

a) **Basis of accounting**

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain tangible fixed assets. They have been drawn up to comply with applicable accounting standards.

b) **Cash flow**

In accordance with FRS1 these financial statements do not include a cash flow statement as the Company is a wholly owned subsidiary undertaking of a UK parent whose financial statements for the 53 weeks to 2 October 1999 include a consolidated cash flow statement.

c) **Foreign currencies**

Transactions in foreign currencies are recorded at the exchange rates ruling on the dates of the transactions, adjusted for the effects of any hedging arrangements. Assets and liabilities denominated in foreign currencies are translated into sterling at the relevant rates of exchange ruling at the balance sheet date.

The results of overseas operations are translated into sterling at weighted average rates of exchange for the period. Exchange differences arising from the retranslation of opening net assets (including goodwill) denominated in foreign currencies are taken direct to reserves, net of exchange differences arising from the retranslation of foreign currency borrowings used to hedge those net assets. All other exchange differences are taken to the profit and loss account.

d) **Intangible fixed assets**

Goodwill includes purchased goodwill and adjustments necessary in ascribing fair values to the separable net assets relating to the soft drinks businesses acquired. The goodwill is being written off over its useful economic life, estimated at 20 years.

No value is attributed to trademarks, concessions, patents and similar rights and assets, including management contracts.

Costs incurred on trademarks, concessions, patents and similar rights, whether purchased or created by the Company, are expensed in the profit and loss account in the period in which they are incurred.

e) **Leases**

Assets held under finance leases are capitalised in the balance sheet and included within tangible fixed assets and are depreciated at the appropriate rates. The capital element of future lease payments is included in borrowings. The interest element of the lease obligations is charged to the profit and loss account.

The cost of operating leases is charged to the profit and loss account as incurred.

f) **Pensions**

The Group principally operates two pension plans covering the majority of permanent full time UK employees, both of which are of the defined benefit type. The assets of the plans are held in separate trustee administered funds. The cost of providing these pension benefits, both regular pension cost and variations in regular pension cost, is charged to the profit and loss account over the average expected service lives of current employees. Differences between the amount charged in the profit and loss account and the payment made to the plans are treated as either provisions or prepayments in the balance sheet.

g) **Research and development**

Expenditure on research and development is charged to the profit and loss account as incurred.

h) Stocks

Stocks are stated at the lower of cost, including an appropriate element of production overhead cost, and net realisable value.

i) Tangible fixed assets and depreciation

- (i) Freehold and leasehold properties are stated at cost or valuation, less depreciation where relevant. All other fixed assets are stated at cost.
- (ii) Surpluses arising from the professional valuations of properties are taken direct to the revaluation reserve. Valuation surpluses realised on sale are transferred from the revaluation reserve to the profit and loss account reserve. Any deficit arising from the professional valuation of properties which results in an impairment is taken direct to the revaluation reserve and eliminated against the revaluation reserve in respect of that property with any excess being charged to the profit and loss account.
- (iii) Freehold land is not depreciated.
- (iv) Freehold properties are written off over 50 years.
- (v) Leasehold properties are written off over 50 years or over the unexpired term of the lease when less than 50 years.
- (vi) Cost of plant, machinery, fixtures, fittings, tools and equipment (owned or leased) is spread, by equal instalments, over the estimated useful lives of the relevant assets, namely:

Plant and machinery	4 - 20 years
Equipment in retail outlets	3 - 10 years
Information technology equipment	3 - 5 years
Vehicles	3 - 10 years
- (vii) Interest payable in respect of certain major projects is capitalised to the extent that it relates to the period prior to the project becoming operational.

j) Taxation

- (i) Advance corporation tax on dividends paid or proposed which is expected to be recovered in the future is incorporated in the deferred taxation balance.
- (ii) Deferred taxation is provided using the liability method on all timing differences which are expected to reverse in the foreseeable future. Where this policy gives rise to a balance which will be offset against future tax liabilities, this balance is carried forward as a debtor. No liability is considered to arise for deferred taxation in respect of UK industrial buildings allowances as the properties are expected to be used in the business for periods longer than that for which the allowances could be reclaimed on disposal. Similarly, no liability is considered to exist for taxation deferred by UK roll-over relief due to the level of continuing capital investment.

k) Turnover

Turnover represents sales (excluding VAT and similar taxes, trade discounts and intra-group transactions) of goods and services, net of discounts, provided in the normal course of business.

ROBINSONS SOFT DRINKS LIMITED

10.

COMPANY PROFIT AND LOSS ACCOUNT

FOR THE 53 WEEKS ENDED 2 OCTOBER 1999

	Notes	1999 £000	1998 £000
Turnover	1	109,830	96,944
Costs and overheads, less other income	2/3	(82,918)	(75,031)
Operating profit		26,912	21,913
Profit on sale of property		-	38
Profit on ordinary activities before interest		26,912	21,951
Other interest receivable and similar income	4	1,293	1,546
Interest payable and similar charges	4	(6,324)	(8,345)
Profit on ordinary activities before taxation		21,881	15,152
Tax on profit on ordinary activities	5	(7,723)	(5,689)
Profit on ordinary activities after taxation		14,158	9,463
Dividends	6	(5,902)	(4,301)
Retained profit for the year	15	8,256	5,162

STATEMENT OF TOTAL RECOGNISED GROUP GAINS AND LOSSES

FOR THE 53 WEEKS ENDED 2 OCTOBER 1999

	1999 £000	1998 £000
Profit for the financial year	14,158	9,463
Revaluation surplus	873	-
Total recognised gains relating to the year	15,031	9,463

RECONCILIATION OF MOVEMENT IN GROUP SHAREHOLDERS' FUNDS

FOR THE 53 WEEKS ENDED 2 OCTOBER 1999

	Notes	1999 £000	1998 £000
Profit attributable to ordinary shareholders		14,158	9,463
Ordinary dividends	6	(5,902)	(4,301)
		8,256	5,162
Other recognised gains		873	-
Net addition to shareholders' funds		9,129	5,162
Opening shareholders' funds		22,334	17,172
Closing shareholders' funds		31,463	22,334

ROBINSONS SOFT DRINKS LIMITED

12.

COMPANY BALANCE SHEET

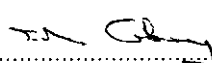
AT 2 OCTOBER 1999

	Note	1999 £000	1998 £000
Fixed Assets			
Intangible assets	7	55,304	58,853
Tangible assets	8	26,418	26,991
		<hr/>	<hr/>
		81,722	85,844
		<hr/>	<hr/>
Current Assets			
Stocks	9	4,808	6,354
Debtors	10	1,036	343
Cash at bank and in hand		17,342	20,408
		<hr/>	<hr/>
		23,186	27,105
Creditors			
Amounts falling due within one year	11	(31,117)	(28,154)
		<hr/>	<hr/>
Net Current (Liabilities) \ Assets		(7,931)	(1,049)
		<hr/>	<hr/>
Total Assets less Current Liabilities		73,791	84,975
Creditors			
Amounts falling due after more than one year	12	(42,328)	(62,461)
		<hr/>	<hr/>
		31,463	22,334
		<hr/>	<hr/>
Capital and Reserves			
Called - up share capital	14	10,000	10,000
Revaluation reserve	15	873	-
Profit and loss account	15	20,590	12,334
		<hr/>	<hr/>
Shareholders Funds		31,463	22,334
		<hr/>	<hr/>

The directors approved the financial statements on 25 November 1999.



S J DAVIES



J M GIBNEY

NOTES TO THE FINANCIAL STATEMENTS - 2 OCTOBER 1999

1. **TURNOVER**

Turnover is attributable to one activity.

Turnover is stated after deducting trade discounts and is analysed by geographical destination as follows:

	1999 £000	1998 £000
United Kingdom	107,461	94,419
Rest of Europe	2,369	2,525
	<hr/>	<hr/>
	109,830	96,944
	<hr/>	<hr/>

The turnover is sourced from the United Kingdom

2. **COSTS AND OVERHEADS LESS OTHER INCOME**

	1999 £000	1998 £000
Change in stocks of finished goods	1,217	(326)
Raw materials, consumables and excise duty	45,422	42,998
Other external charges	23,419	19,863
Staff costs (note 3)	6,698	6,509
Depreciation on tangible fixed assets		
- owned	2,326	2,305
- held under finance leases	287	133
Amortisation of goodwill	3,549	3,549
	<hr/>	<hr/>
	82,918	75,031
	<hr/>	<hr/>

The following amounts are included above:

Hire of plant and machinery - under operating leases	264	187
--	-----	-----

NOTES TO THE FINANCIAL STATEMENTS - 2 OCTOBER 1999

3. STAFF

a) Costs

	1999 £000	1998 £000
Employee costs during the year amounted to:		
Wages and salaries	5,511	5,357
Employee Profit Share Scheme	134	187
Social security costs	511	468
Other pension costs	542	497
	<hr/> 6,698	<hr/> 6,509

b) Average number of employees

	1999 NUMBER	1998 NUMBER
Production	<hr/> 253	<hr/> 250

c) Emoluments of directors

No emoluments were paid to directors during the year.

One of the directors exercised share options during the year.

d) Pensions

Retirement and death benefits are provided for eligible Group employees in the United Kingdom principally by the Bass Employees' Security Plan and the Bass Executive Pension Plan. Members of these plans are contracted out of the State Earnings Related Pension Scheme. The plans are externally funded defined benefit schemes based upon final pay levels. The assets of these plans are mainly held in self-administered trust funds separated from the Group's assets.

Actuarial valuations were completed as at 31 March 1997 which confirmed that members' accrued benefits based on service completed to that date and on rates of pensionable pay then current were fully covered by the assets of the plan. Particulars of the actuarial valuations are given in the accounts of Bass PLC.

4. INTEREST RECEIVABLE AND PAYABLE AND SIMILAR INCOME AND CHARGES

	1999 £000	1998 £000
a) Interest receivable	<hr/> 1,293	<hr/> 1,546
b) Interest payable to parent undertaking	<hr/> 6,324	<hr/> 8,345

ROBINSONS SOFT DRINKS LIMITED

15.

NOTES TO THE FINANCIAL STATEMENTS - 2 OCTOBER 1999

5. TAX ON PROFIT ON ORDINARY ACTIVITIES

	1999 £000	1998 £000
Charge for the current year	7,723	5,689
	<hr/> 7,723	<hr/> 5,689

UK corporation tax has been calculated on taxable profits at 30.5%. (1998 - 31%.)

The charge for taxation for the year has been increased by approximately £257,000 (1998 increased by £51,000) being differences on capital allowances and depreciation and reduced by approximately £6,000 (1998 reduced by £88,000) being other timing differences.

The revaluation of property has had no impact on the deferred tax charge as there is no intention to sell these properties.

The potential amounts of deferred taxation for timing differences, none of which are provided for, are as follows:-

	1999 £000	1998 £000
Excess of capital allowances over depreciation for:		
Plant and equipment	663	691
Industrial buildings	3,903	4,132
Other timing differences	(153)	(159)
	<hr/> 4,413	<hr/> 4,664

6. DIVIDENDS

	1999 £000	1998 £000
Proposed final dividend of 59.02 p per share (1998 - 43.01p)	5,902	4,301
	<hr/>	<hr/>

7. INTANGIBLE FIXED ASSETS

	1999 £000	1998 £000
Goodwill cost at beginning and end of year	70,977	70,977
	<hr/>	<hr/>
Amortisation at beginning of year	(12,124)	(8,575)
Amortisation provided during the year	(3,549)	(3,549)
	<hr/>	<hr/>
Amortisation at end of year	(15,673)	(12,124)
	<hr/>	<hr/>
Net book amount at end of year	55,304	58,853
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - 2 OCTOBER 1999

8. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £000	Plant and Machinery £000	Fixtures Fittings Tools and Equipment £000	Total £000
a) Movement during year				
Cost or valuation				
At 27 September 1998	18,219	17,007	1,023	36,249
Transfers between classifications	-	115	-	115
Revaluation in year	(676)	-	-	(676)
Additions during the year	11	919	-	930
Disposals	-	(231)	(532)	(763)
At 2 October 1999	17,554	17,810	491	35,855
b) Depreciation and amortisation				
At 27 September 1998	1,196	7,231	831	9,258
Transfers between classifications	-	91	-	91
Revaluation in year	(1,549)	-	-	(1,549)
Charge for year	353	1,923	49	2,325
Disposals	-	(156)	(532)	(688)
At 2 October 1999	-	9,089	348	9,437
c) Net book amounts:				
At 2 October 1999	17,554	8,721	143	26,418
At 26 September 1998	17,023	9,776	192	26,991
d) Net book value of assets held under finance leases included in the total above was:				
At 2 October 1999	-	-	-	-
At 26 September 1998	-	287	-	287
e) Summary at 2 October 1999		Cost or Valuation £000	Depreciation £000	Total £000
Freehold land and buildings		17,554	-	17,554
Plant and machinery		17,810	(9,089)	8,721
Fixtures, fittings, tools & equipment		491	(348)	143
		35,855	(9,437)	26,418
f) Historic cost of land and buildings :				
At 2 October 1999		18,230	(1,549)	16,681
At 26 September 1998		18,219	(1,196)	17,023

NOTES TO THE FINANCIAL STATEMENTS - 2 OCTOBER 1999

- g) During the year, the Group's freehold and long-leasehold properties were valued by independent valuers Chesterton in accordance with the Appraisal and Valuation Manual of the Royal Institute of Chartered Surveyors. The basis of valuation was existing use value for all properties.

These financial statements reflect the values as advised.

9. STOCKS

	1999 £000	1998 £000
The following are included in the net book value of stocks:		
Raw materials	1,947	2,285
Finished goods	2,404	3,621
Consumable stores	457	448
	<hr/> 4,808	<hr/> 6,354

The replacement cost of stocks approximates to the value at which they are stated in the accounts.

10. DEBTORS

	1999 £000	1998 £000
Trade debtors	-	-
Other debtors	-	-
Prepayments	1,036	343
	<hr/> 1,036	<hr/> 343

11. CREDITORS: Amounts falling due within one year

	1999 £000	1998 £000
Trade creditors	4,507	2,927
Amounts owed to other Group undertakings	10,746	10,116
Other creditors		
- UK corporation tax payable	5,174	5,617
- Other creditors	571	515
Accruals	4,084	4,545
Obligations under finance leases	133	133
Proposed dividends	5,902	4,301
	<hr/> 31,117	<hr/> 28,154

12. CREDITORS: Amounts falling due after more than one year.

	1999 £000	1998 £000
Obligations under finance leases (due within 5 years)	22	155
Amounts owed to other Group undertakings	42,306	62,306
	<hr/> 42,328	<hr/> 62,461

ROBINSONS SOFT DRINKS LIMITED

18.

NOTES TO THE FINANCIAL STATEMENTS - 2 OCTOBER 1999

13. BORROWINGS

- a) Obligations under finance leases net of finance charges.

	1999 £000	1998 £000
Due within 1 year	133	133
Due within 1 to 2 years	22	133
Due within 2 to 5 years	-	22
	<hr/>	<hr/>
	155	288
	<hr/>	<hr/>

Finance leases are analysed as follows :

Current obligations	133	133
Non current obligations	22	155
	<hr/>	<hr/>
	155	288
	<hr/>	<hr/>

14. CALLED UP SHARE CAPITAL

	Authorised		Allotted and Fully Paid	
	1999 £000	1998 £000	1999 £000	1998 £000
Ordinary shares of £1 each	10,000	10,000	10,000	10,000
	<hr/>	<hr/>	<hr/>	<hr/>

15. RESERVES

	<u>Undistributable Reserves</u>	<u>Distributable Reserves</u>
	Revaluation Reserves £000	Profit and Loss £000
At 26 September 1998	-	12,334
Revaluation in year	873	-
Retained earnings for year	-	8,256
	<hr/>	<hr/>
At 2 October 1999	873	20,590
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - 2 OCTOBER 1999

16. FINANCIAL COMMITMENTS

- a) The aggregate amount of capital expenditure not dealt with in the Group accounts is:

	1999 £'000	1998 £'000
In respect of contracts placed	168	75
Authorised by the directors but not contracted for	12	184

- b) Commitments for annual rentals under non-cancellable operating leases are as follows:-

	Land and Buildings	
	1999 £000	1998 £000
Leases expiring -		
Within 1 year	-	-
Within 2 to 5 years	464	464
After 5 years	-	-
	<u>464</u>	<u>464</u>

- c) In addition to the above, the Company had commitments to purchase raw materials and foreign currency under forward contracts in the normal course of trading.

17. RELATED PARTY TRANSACTIONS

The aggregate turnover with shareholders is dealt with in the accounts of the immediate parent undertaking. The company has taken advantage of the exemption under FRS 8 available to subsidiary undertakings not to disclose transactions with other group companies.

18. PARENT UNDERTAKING

The immediate parent undertaking of Robinsons Soft Drinks Limited is Britannia Soft Drinks Limited incorporated in Great Britain and registered in England. The ultimate parent undertaking of Robinsons Soft Drinks Limited is Bass PLC, incorporated in Great Britain and registered in England. Group accounts of Bass PLC are available from the Company secretary, Bass PLC, 20 North Audley Street, London, W1Y 1WE.