

COMPANY REGISTRATION NUMBER 03375422

ORAPI PACIFIQUE LIMITED
ABBREVIATED ACCOUNTS
FOR
31ST DECEMBER 2009

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07/05/2010

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ORAPI PACIFIQUE LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31ST DECEMBER 2009

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ORAPI PACIFIQUE LIMITED
ABBREVIATED BALANCE SHEET
31ST DECEMBER 2009

	Note	2009 Eur	2008 Eur
CURRENT ASSETS			
Debtors		375,542	325,425
Cash at bank and in hand		<u>16,002</u>	<u>11,790</u>
		391,544	337,215
CREDITORS: Amounts falling due within one year		<u>218,484</u>	<u>196,637</u>
NET CURRENT ASSETS		<u>173,060</u>	<u>140,578</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>173,060</u>	<u>140,578</u>
CAPITAL AND RESERVES			
Called-up equity share capital	2	8	8
Profit and loss account		<u>173,052</u>	<u>140,570</u>
SHAREHOLDERS' FUNDS		<u>173,060</u>	<u>140,578</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements 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 its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 23rd February 2010

MR G CHIFFLOT

Company Registration Number 03375422



ORAPI PACIFIQUE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31ST DECEMBER 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Foreign currencies

Assets and liabilities in foreign currencies are translated into euros at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into euros at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. SHARE CAPITAL

Authorised share capital:

	2009	2008
	Eur	Eur
1,000 Ordinary shares of Eur1.60 each	<u>1,600.00</u>	<u>1,600.00</u>

ORAPI PACIFIQUE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31ST DECEMBER 2009

2. SHARE CAPITAL *(continued)*

Allotted, called up and fully paid:

	2009		2008	
	No	Eur	No	Eur
5 Ordinary shares of Eur1.60 each	<u>5</u>	<u>8.00</u>	<u>5</u>	<u>8.00</u>

3. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary of Orapi SA, a company registered in France