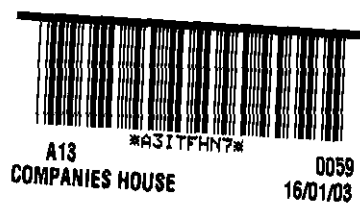


WIKO (UK) LIMITED
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002

Registered no: 3399803



WIKO (UK) LIMITED

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WIKO (UK) LIMITED

DIRECTORS' REPORT

for the year ended 31 March 2002

The directors present their report and the unaudited financial statements for the year ended 31 March 2002.

Principal Activities

On 1 January 2001 the shares in, and assets and business of WIKO (UK) Limited were transferred to RPC Containers Limited. WIKO (UK) Limited ceased trading on 31 December 2000 and its business was conducted in a division of RPC Containers Limited.

Directors

The following have been directors of the Company during the year:

Ronald John Edward Marsh
Christopher Howard Sworn

Directors' Interests

No director had any interest in the shares of the company at any time during the year. The directors' interests in the ultimate parent company RPC Group Plc are disclosed in those accounts.

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 of the company for that period. In preparing those financial statements, the directors are required to:

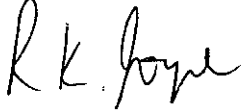
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

HLB AV Audit plc (formerly AV audit Limited) acquired the audit practice of Pole Arnold and in accordance with section 26 of the Companies Act 1989 has been appointed as auditors in succession. In accordance with section 385 of the Companies Act 1985 a resolution proposing that they be re-appointed will be put to the Annual General Meeting.

By order of the board

A handwritten signature in black ink, appearing to read 'R K Joyce', written over a horizontal line.

Rebecca K Joyce
Company Secretary
20 December 2002

WIKO (UK) LIMITED

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF WIKO (UK) LIMITED

We have audited the financial statements on pages 6 to 8 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities on page 2 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit 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 as at 31 March 2002 and of its result for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

HLB AV audit plc

HLB AV audit plc

Registered Auditor

20 December 2002

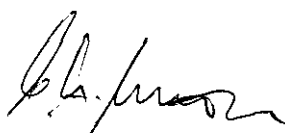
Stoughton House
Harborough Road
Oadby
Leicester
LE2 4LP

WIKO (UK) LIMITED

BALANCE SHEET at 31 March 2002

	Notes	2002 £	2001 £
Current assets			
Debtors	2	205,875	205,875
Cash at bank and in hand		-	123,930
		<u>205,875</u>	<u>329,805</u>
Creditors: amounts falling due within one year	3	-	(123,930)
			<u>(123,930)</u>
Net current assets		<u>205,875</u>	<u>205,875</u>
Total assets less current liabilities		<u>205,875</u>	<u>205,875</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account	5	204,875	204,875
		<u>205,875</u>	<u>205,875</u>
Equity Shareholders' funds		<u>205,875</u>	<u>205,875</u>

The financial statements on pages 6 to 8 were approved by the Board of Directors on 20 December 2002.



C H Sworn
Director

The notes on pages 7 to 8 form part of these accounts.

WIKO (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2002

1 Principal Accounting Policies

Accounting convention

The financial statements are prepared under the historical cost convention.

Cash flow

The directors have adopted the provisions of FRS 1 (revised 1996) and have taken advantage of the exemption allowing them to dispense with the preparation of a cash flow statement as they are a 100% subsidiary whose parent Company's consolidated accounts are available to the public.

Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at rates approximating to those ruling at the date of the transaction. All differences are taken to profit and loss account.

Related party transactions

There are no transactions between the Company and any related parties which otherwise would require disclosure under FRS 8 'Related party disclosures'.

2 Debtors

	2002	2001
	£	£
Amounts owed by group undertakings	<u>205,875</u>	<u>205,875</u>

3 Creditors: amounts falling due within one year

	2002	2001
	£	£
Amounts owed to group undertakings	<u>-</u>	<u>123,930</u>

WIKO (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2002 (continued)

4 Share capital

	2002 £	2001 £
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

5 Statement of movements on profit and loss account

	£
Balance at 1 April 2001 and 31 March 2002	<u>204,875</u>

6 Ultimate parent company

The ultimate parent company of WIKO (UK) Limited is RPC Group Plc, a company registered in Great Britain. Copies of the consolidated financial statements for RPC Group Plc may be obtained from the Company Secretary, RPC Group Plc, Lakeside House, Higham Ferrers, Northants NN10 8RP.