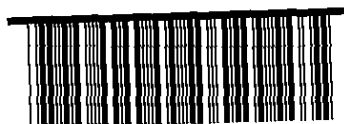


ATLANTIC COOLING SERVICES LIMITED

Directors' Report and Accounts

31 December 2000

Co No. SC135828



SCT SQ69T4YS 0562
COMPANIES HOUSE 16/10/01
SCT SPYU4SI 0079
COMPANIES HOUSE 10/10/01

REPORT OF THE DIRECTORS

The directors present their report and accounts of the company for the year ended 31 December 2000.

1. Activities

The company did not trade during the year and there are no transactions to record in the company's accounting records.

2. Directors

The directors of the company during the year were:-

G W Mackie	(resigned 17 April 2000)
S Rennie	(resigned 17 April 2000)
K Robertson	(resigned 17 April 2000)
T S Smith	(resigned 17 April 2000)
I J Whyte	(resigned 17 April 2000)
A J Wilson	(resigned 17 April 2000)
AFG Corporate Services Limited	(appointed 17 April 2000)
AFG Nominees Limited	(appointed 17 April 2000)

3. Directors' interests

None of the directors of the company at 31 December 2000 held any interest in any class of shares or debentures of companies in the Aga Foodservice group other than as a nominee shareholder.

By order of the Board



S C Martin
for New Sheldon Limited
Secretary

STATEMENT OF DIRECTORS RESPONSIBILITIES

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.

The directors consider that in preparing the financial statements on pages 3 to 4 the company has used appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates, and that all accounting standards which they consider to be applicable have been followed.

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 and to prevent and detect fraud and other irregularities.

BALANCE SHEET - 31 DECEMBER 2000

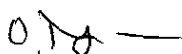
	Note	2000 £	1999 £
Current assets			
Debtors	2	<u>100</u>	<u>100</u>
Total net assets employed		<u>100</u>	<u>100</u>
Capital and reserves			
Called-up share capital	3	<u>100</u>	<u>100</u>
Total equity shareholders' funds		<u>100</u>	<u>100</u>

For the year ended 31st December 2000 the company was entitled to exemption under section 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 their 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 financial year, and 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.



D J Solomon
for AFG Corporate Services Limited
Director

02 OCT 2001

NOTES TO THE ACCOUNTS

1. Accounting policies

The following statements outline the main accounting policies of the company.

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with applicable Accounting Standards.

2. Group indebtedness

These amounts are repayable on demand.

3. Called-up share capital

	2000 £	1999 £
Authorised:		
10,000 ordinary shares of £1 each	10,000	10,000
Allotted, called up and fully paid:		
100 ordinary shares of £1 each	100	100

4. Ultimate holding company

The company's ultimate holding and controlling company is Aga Foodservice Group plc, a company registered in England and Wales.

Copies of the ultimate holding company's accounts can be obtained from Headland House, New Coventry Road, Sheldon, Birmingham B26 3AZ.