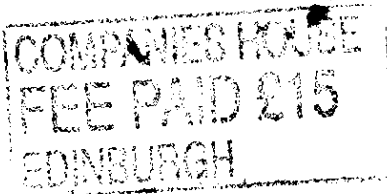


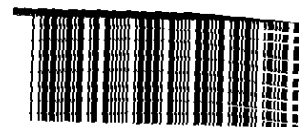
The Rochester Corporation
Balance Sheet (Unaudited)
As Of 30 September 2001



	30 Sep 2001 (\$000'S)	30 Sep 2000 (\$000'S)
<u>ASSETS:</u>		
<u>CURRENT ASSETS:</u>		
CASH	(\$12)	\$6
ACCOUNTS RECEIVABLE (NET)	6,130	6,337
OTHER CURRENT ASSETS	316	243
INVENTORIES	5,227	7,161
TOTAL CURRENT ASSETS	11,661	13,747
PROPERTY, PLANT & EQUIPMENT	47,913	46,729
LESS: ACCUMULATED DEPRECIATION	24,508	22,378
PROPERTY, PLANT & EQUIPMENT (NET)	23,405	24,351
GOODWILL	9,497	9,768
TOTAL NON-CURRENT ASSETS	9,497	9,768
TOTAL ASSETS	\$44,563	\$47,866
<u>LIABILITIES & SHAREHOLDER'S INVESTMENT:</u>		
<u>CURRENT LIABILITIES:</u>		
CURRENT MATURITIES OF LONG-TERM DEBT	\$0	\$0
NOTES PAYABLE	0	0
ACCOUNTS PAYABLE	2,785	4,998
ACCRUED LIABILITIES	2,740	1,871
INCOME TAXES PAYABLE	342	242
TOTAL CURRENT LIABILITIES	5,867	7,111
LONG-TERM, LESS CURRENT MATURITIES	0	0
PAYABLE TO PARENT & AFFILIATES	(35,221)	(23,167)
OTHER LONG-TERM LIABILITIES PAYABLE TO AFFILIAT	40,766	40,000
DEFERRED INCOME TAXES	0	0
TOTAL LIABILITIES	11,412	23,944
<u>SHAREHOLDER'S INVESTMENT:</u>		
COMMON STOCK, \$1 PAR VALUE, 1000 SHARES		
AUTHORIZED & ISSUED	1	1
PAID IN CAPITAL	5,500	5,500
RETAINED EARNINGS	27,650	18,421
TOTAL SHAREHOLDERS INVESTMENT	33,151	23,922
TOTAL LIABILITIES & SHAREHOLDERS INVESTMENT	\$44,563	\$47,866

The Rochester Corporation - Proprietary (Restricted) - CONFIDENTIAL

Mark Haddon
 Controller



SCT SW7509AJ
 COMPANIES HOUSE

The Rochester Corporation
Comparative Statement of Income (Unaudited)
For the Twelve Months Ended 30 September 2001

	30 Sep 2001 <u>(\$000's)</u>	30 Sep 2000 <u>(\$000's)</u>
SALES	\$57,538	\$40,175
COST OF SALES	<u>(33,769)</u>	<u>(23,548)</u>
GROSS PROFIT	23,769	16,627
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	(11,143)	(7,763)
OPERATING PROFIT	12,626	8,864
CORPORATE ALLOCATION	(1,454)	(1,022)
INTEREST (EXPENSE)/INCOME	<u>(1,927)</u>	<u>(1,248)</u>
NET INCOME BEFORE TAXES AND EXTRAORDINARY ITEMS	9,245	6,594
STATE & FEDERAL INCOME TAX EXPENSE	(16)	3,215
EXTRAORDINARY ITEMS	<u>0</u>	<u>0</u>
NET INCOME/(LOSS)	9,229	9,809
DIVIDENDS	<u>0</u>	<u>0</u>
RETAINED PROFITS - CURRENT YEAR	<u>9,229</u>	<u>9,809</u>
The Rochester Corporation - Proprietary (Restricted) - CONFIDENTIAL		