

BALANCE SHEET
31st December, 2005
(Expressed in 000, Euro)

	<u>31.12.2005</u>	<u>31.12.2004</u>
ASSETS		
Non Current Assets		
Property, plant and equipment	471	423
Intangible assets	0	0
Goodwill	0	0
Interests in associates and joint ventures	0	0
Current Assets	<u>471</u>	<u>423</u>
Inventories	1.012	779
Trade and other receivables	549	861
Investments held for trading	0	0
Deferred tax asset	0	0
Cash and cash equivalents	33	62
Prepayments/accrued income	1	4
	<u>1.595</u>	<u>1.706</u>
Non current assets classified as held for sale	<u>0</u>	<u>0</u>
Total assets	<u>2.066</u>	<u>2.129</u>
EQUITY AND LIABILITIES		
Capital and reserves		
Share capital	153	153
Capital reserves	1.340	1.340
Revaluation reserves	0	0
Hedging reserve	0	0
Translation reserve	0	0
Accumulated profit/loss	-2.173	-1.877
	<u>-680</u>	<u>-384</u>
Minority interest	0	0
Total equity	<u>-680</u>	<u>-384</u>
Non current liabilities		
Bank loans and overdrafts-due after one year	0	0
Retirement benefit obligation	0	0
Deferred tax liabilities	0	0
Obligations under finance leases-due after one year	0	0
	<u>0</u>	<u>0</u>
Current liabilities		
Trade and other payables	2.481	2.209
Bank loans and overdrafts-due within one year	70	69
Tax liabilities	0	0
Obligations under finance leases – due within one year	0	0
Provisions	195	235
Accrued expenses/Deferred income	0	0
	<u>2.746</u>	<u>2.513</u>
Liabilities directly associated with non-current assets classified as held for sale	<u>0</u>	<u>0</u>
Total equity and liabilities	<u>2.066</u>	<u>2.129</u>

Behke-Plast
Gesellschaft für
Kunststoffverarbeitung mbH
Dükerstr. 173
41366 Schwalmtal
Telefon 0 21 63 / 94 52-0
Telefax 0 21 63 / 94 52-52

INCOME STATEMENT
31st December, 2005
(Expressed in '000, Euro)

	<u>31.12.2005</u>	<u>31.12.2004</u>
Revenue	6.693	6.423
Cost of sales	<u>-6.126</u>	<u>-5.645</u>
Gross profit	567	778
Other operating income	23	25
Distribution costs	-576	-544
Administrative expenses	-168	-185
Other operating expenses	-107	-78
Restructuring costs	<u>0</u>	<u>0</u>
Profit from operations	-261	-4
Finance costs	-35	-28
Finance income	0	2
Loss on disposal of discontinued operations	0	0
Exchange (loss)/gain	<u>0</u>	<u>0</u>
Profit before tax	-296	-30
Income tax expense	0	0
Loss after tax – continuing operations	0	0
Minority interest	<u>0</u>	<u>0</u>
Net Profit/(Loss) for the period	-296	-30

~~Behk-a-Plast~~
 Gesellschaft für
 Kunststoffverarbeitung mbH
 Dehner Straße 17a
 41335 Schweinitz
 Telefon: 0 21 63 / 94 52-0
 Telefax: 0 21 63 / 94 52 52

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31st December, 2005
(Amounts Expressed in 000, Euro)

	Share capital € '000	Capital reserves € '000	Revaluation reserves € '000	Accumulated Losses carried forward € '000	Hedging reserves € '000	Translation reserves € '000	Total Equity € '000
Equity 31.12.2003							
Balance at 01.01.2003	153	1,340	0	-1,435	0	0	58
Changes in accounting policy (adoption of IFRS)							
Loss for the year				-412			-412
Restated balances 31.12.2003	153	1,340	0	-1,847	0	0	-354
Equity 31.12.2004							
Balance at 01.01.2004	153	1,340	0	-1,847	0	0	-354
Changes in accounting policy (adoption of IFRS)							
Loss for the year				-30			-30
Restated balances 31.12.2004	153	1,340	0	-1,877	0	0	-384
Equity 31.12.05							
Balance 01.01.2005	153	1,340	0	-1,877	0	0	-384
Revaluation Reserve							
Profit for the year				-296			-296
Currency translation differences							
Net loss on hedges							
Other reserves							
Equity as at 31.12.2005	153	1,340	0	-2,173	0	0	-680

CASH FLOW STATEMENT
31st December, 2005
(Expressed in 000, Euro)

<u>Cash flows from operating activities</u>	<u>31.12.05</u>	<u>31.12.2004</u>
(Loss)/ Profit for the year	-296	-30
Adjustments for:		
Depreciation of tangible assets	107	99
Foreign Exchange differences	0	0
Profit from Discontinued operations	0	0
Provisions	-40	-261
Cash flows from operating activities	-229	-192
Decrease/(Increase) in inventories	-233	-110
(Increase) / Decrease in debtors	343	-307
Decrease/(Increase)in other receivables	-28	0
Increase/ Decrease in suppliers	365	551
(Decrease)/Increase in other payables	-92	0
Cash flows from operating activities	126	-58
Taxes paid	0	0
Total inflows (outflows) from operating activities	126	-58
<u>Cash flow from investing activities</u>		
Purchase of tangible assets	-155	-121
Decrease in other non current assets	0	0
Revaluation reserve	0	0
Net cash flow from investing activities	-155	-121
<u>Cash flow from financing activities</u>		
Repayment of bank loans	0	0
Repayments of obligation under finance leases	0	0
Bank loans	0	0
Decrease of share capital	0	0
Cash flow from financing activities	0	0
Net increase in cash and cash equivalents	-29	-179
Cash and cash equivalents at beginning of year	62	241
Cash and cash equivalents at end of year	33	62