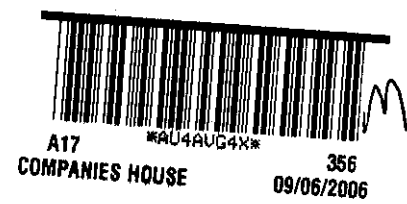


Company Registration No. 615225

The Decision Shop Limited

Report and Financial Statements

31 December 2004



The Decision Shop Limited

Report and financial statements 2004

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The Decision Shop Limited

Directors' report

The directors present their annual report and the audited financial statements for the year ended 31 December 2004.

Principal activities

The company's activity continues to be that of provider of ancillary advertising services.

Results and dividends

The results for the year are given in the profit and loss account on page 5. The profit on ordinary activities after taxation amounted to £40,051 (2003: profit £37,133), which has been transferred to reserves. The directors do not propose the payment of a dividend (2003: £nil).

The company ceased trading on 10 December 2004.

Directors and their interests

The directors who held office during the year and subsequent changes were as follows:

B Walsh (resigned 18 April 2006)
C Sweetland
P Richardson
A Scott

None of the directors held any shares in the company either at the beginning or the end of the year.

The interests of P Richardson in the shares of WPP Group plc will be shown in the Directors' Report of WPP Group plc.

The interests of the other directors in office at the end of the period in the shares of WPP Group plc at the beginning, or date of appointment if later, and end of the period were as follows:

	At 1 January 2004		At 31 December 2004				
C Sweetland		44,721		47,592			
The interest of those directors in office at the year end in options over shares of WPP Group plc at the beginning and end of the year were as follows:							
	Balance at 1 January 2004	Exercised during period	Granted during period	Lapsed during period	Balance at 31 December 2004	Exercised price	Expiry
C Sweetland	23,750	-	-	-	23,750	214p	June 2006
C Sweetland	6,861	-	-	-	6,861	233.5p	Sept 2006
C Sweetland	5,422	-	-	-	5,422	283.5p	Sept 2007
C Sweetland	5,012	-	-	-	5,012	293p	Sept 2008
C Sweetland	2,689	-	-	-	2,689	570p	Sept 2009
C Sweetland	12,070	-	-	-	12,070	901p	Sept 2010
C Sweetland	23,143	-	-	-	23,143	486.5p	Sept 2011
C Sweetland	25,293	-	-	-	25,293	421p	Sept 2012
C Sweetland	17,515	-	-	-	17,515	559.5p	Nov 2013
C Sweetland	-	-	16,300	-	16,300	553.5p	Oct 2014
A Scott	5,614	-	-	-	5,614	570p	Sept 2009
A Scott	1,265(1)	-	-	-	1,265	\$63.265	Sept 2010
A Scott	4,240(1)	-	-	-	4,240	\$35.38	Sept 2011
A Scott	22,994	-	-	-	22,994	421p	Sept 2012
A Scott	15,923	-	-	-	15,293	559.5p	Nov 2013
A Scott	-	-	14,818	-	14,818	553.5p	Oct 2014

(1) ADRs – each ADR (American Depository Receipt) represents five ordinary shares.

The Decision Shop Limited

Directors' report

Directors and their interests (continued)

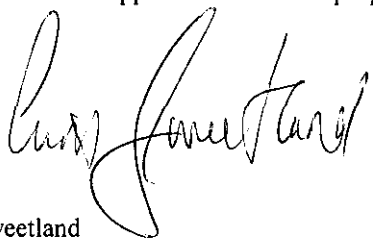
The interests of the directors in restricted stock options over the shares of WPP Group plc are as follows:

	At 1 Jan 2004 Number	Granted 2004 Number	Vested 2004 Number	Lapsed 2004 Number	At 31 Dec 2004 Number	Grant date	Vest date
C Sweetland	1,555	-	-	1,555	-	10 Mar 1999	10 Mar 2001
C Sweetland	936	-	-	936	-	10 Mar 2000	10 Mar 2001
C Sweetland	936	-	-	936	-	10 Mar 2000	10 Mar 2002
C Sweetland	2,116	-	-	2,116	-	10 Mar 2001	10 Mar 2002
C Sweetland	2,116	-	-	2,116	-	10 Mar 2001	10 Mar 2003
C Sweetland	2,265	-	-	2,265	-	10 Mar 2002	10 Mar 2003
C Sweetland	2,265	-	-	2,265	-	10 Mar 2002	10 Mar 2004
C Sweetland	9,953	-	-	9,953	-	01 Jan 2002	06 Mar 2005
C Sweetland	3,409	-	-	3,409	-	24 Feb 2003	06 Mar 2003
C Sweetland	1,705	-	-	1,705	-	24 Feb 2003	06 Mar 2004
C Sweetland	1,705	-	-	1,705	-	24 Feb 2003	06 Mar 2005
C Sweetland	-	669	-	669	-	12 Feb 2004	06 Mar 2005
C Sweetland	-	669	-	669	-	12 Feb 2004	06 Mar 2006
C Sweetland	-	1,339	-	1,339	-	12 Feb 2004	06 Mar 2004
A Scott	5,148	-	-	5,148	-	1 Jan 2002	06 Mar 2005
A Scott	1,704	-	-	1,704	-	24 Feb 2003	06 Mar 2003
A Scott	852	-	-	852	-	24 Feb 2003	06 Mar 2004
A Scott	852	-	-	852	-	24 Feb 2003	06 Mar 2005
A Scott	-	873	-	873	-	12 Feb 2004	06 Mar 2004
A Scott	-	436	-	436	-	12 Feb 2004	06 Mar 2005
A Scott	-	436	-	436	-	12 Feb 2004	06 Mar 2006

The WPP Group plc's Register of Directors' Interests (which is open to inspection) contains full details of directors' shareholdings and options to subscribe.

Auditors

Deloitte & Touche LLP have expressed their willingness to continue in office as auditors and a resolution to reappoint them will be proposed at the forthcoming Annual General Meeting.



C Sweetland
Director

6th June 2006

The Decision Shop Limited

Statement of directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements. The directors have chosen to prepare the accounts for the company in accordance with United Kingdom Generally Accepted Accounting Practice.

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 as at the end of the financial year 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;
- state whether applicable accounting standards have been followed; and
- 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.

Independent auditors' report to the members of The Decision Shop Limited

We have audited the financial statements of The Decision Shop Ltd for the year ended 31 December 2004 which comprise the profit and loss account, the balance sheet and the related notes 1 to 18. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable United Kingdom law and accounting standards. Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and 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 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 other information contained in the annual report for the above year as described in the contents section and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom 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 December 2004 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Deloitte & Touche LLP

Deloitte & Touche LLP
Chartered Accountants and Registered Auditors
London
6th June 2006

The Decision Shop Limited

Profit and loss account

Year ended 31 December 2004

	Notes	2004 £	2003 £
Turnover	1	-	389,323
Cost of sales		-	(41,995)
Gross Profit		-	347,328
Administrative expenses		(2,412)	(342,488)
(Loss)/profit on ordinary activities before interest		(2,412)	4,840
Interest receivable and similar income	6	42,463	33,034
Profit on ordinary activities before taxation	3	40,051	37,874
Tax charge on profit on ordinary activities	7	-	(741)
Profit on ordinary activities after taxation and retained profit for the year	12	40,051	37,133

All of the above results are derived from discontinuing operations.

There were no recognised gains or losses other than those shown above.

The accompanying notes are an integral part of this profit and loss account.

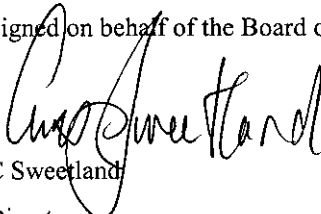
The Decision Shop Limited

Balance sheet 31 December 2004

	Notes	2004 £	2003 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Work in progress		-	639
Debtors	9	1,427,317	113,451
Cash at bank and in hand		-	1,277,224
		<u>1,427,317</u>	<u>1,391,314</u>
Creditors: amounts falling due within one year	10	<u>(13,000)</u>	<u>(17,048)</u>
Net current assets		<u>1,414,317</u>	<u>1,374,266</u>
Total assets less current liabilities		<u>1,414,317</u>	<u>1,374,266</u>
Net assets		<u>1,414,317</u>	<u>1,374,266</u>
Capital and reserves			
Called up share capital	11	101	101
Profit and loss account	12	<u>1,414,216</u>	<u>1,374,165</u>
Shareholders' funds – equity	13	<u>1,414,317</u>	<u>1,374,266</u>

These financial statements were approved by the Board of Directors on 6 June 2006.

Signed on behalf of the Board of Directors


C Sweetland
Director

The Decision Shop Limited

Notes to the accounts Year ended 31 December 2004

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) under the historical cost convention. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

In compliance with Financial Reporting Standard 1 (revised) the financial statements of WPP Group plc include a consolidated cash flow statement and therefore the company is not required to prepare a cash flow statement.

Turnover, cost of sales and revenue

Turnover comprises the gross amounts billed to clients in respect of commission-based income together with the total of other fees earned. Cost of sales comprises media payments and production costs. Turnover and revenue are stated exclusive of VAT, sales taxes and trade discounts.

Revenue is derived from commissions or fees. Traditionally, revenue was calculated as commission based on total media and production expenditure. In recent years, changes in compensation arrangements have meant that revenue has become a mixture of commissions and fees which are negotiated and agreed with clients on an individual basis. Revenue is recognised when the service is performed in accordance with the terms of the contractual arrangement.

For project-based business, revenue is derived from a mixture of fees for services performed and retainer fees which are specific to the contract with the client. In such cases, revenue is recognised when the service has been performed, in accordance with the contractual arrangements and the stage of completion of the work.

Fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. Additions, improvements and major renewals are capitalised. Maintenance repairs and minor renewals are expensed as incurred. The cost of tangible fixed assets less the estimated residual value is written off by equal annual instalments over the expected useful lives of the assets as follows:

Furniture and equipment	6 years
Computer equipment	4 years

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on translation are included in the profit and loss account.

Work in progress

Work in progress is valued at the lower of cost and net realisable value and comprises mainly outlays incurred on behalf of clients and work in progress under project arrangements. Provision is made for irrecoverable costs where appropriate.

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2004

1. Accounting policies (continued)

Taxation

Current tax, including UK corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in future or a right to pay less tax in future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Pension costs

Retirement benefits for employees of the company are provided by defined contribution schemes or defined benefit schemes, which are funded by contributions from company employees.

The company's share of contributions to defined contribution schemes are charged within the profit and loss account for the year in which they become payable.

The company is unable to identify its share of the Cordiant Group Pension Scheme assets and liabilities on a consistent and reasonable basis and hence has taken advantage of the exemption within FRS 17 to account for the scheme as if it were a defined 'contribution scheme'.

2. Geographical analysis

In 2003 all turnover originated in the United Kingdom.

3. Profit on ordinary activities before taxation

The turnover and profit before taxation are attributable to the provision of ancillary advertising services in the United Kingdom.

	2004 £	2003 £
Profit on ordinary activities before taxation is stated after charging/(crediting):		
<i>Auditors' remuneration:</i>		
Audit	12,500	7,098
Depreciation and other amounts written off tangible fixed assets – owned	-	4,517
Profit on disposal of tangible fixed assets	-	(3,500)

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2004

4. Remuneration of directors

The company incurred no charges during the year in respect of the services provided to the company by A Scott, P Richardson and C Sweetland.

The emoluments of the remaining directors are as follows:

	2004 £	2003 £
Remuneration of executives	-	148,219

The emoluments of the highest paid director were £nil (2003: £148,219), and the company pension contributions of £nil (2003: £15,750) were made to the money purchase scheme on his behalf.

During the year, none of the directors received any remuneration for services to the company. The company had no employees.

5. Staff numbers and costs

	2004 £	2003 £
Number of employees		
Average number of persons employed by the company (including directors) during the period:		
Selling and distribution	-	2

The aggregate payroll costs of these persons were as follows:

	2004 £	2003 £
Wages and salaries	-	203,615
Social security costs	-	26,711
Other pension costs (see note 15)	-	15,750
	-	246,076

6. Interest receivable and similar income

	2004 £	2003 £
Bank deposit interest	42,463	13,201
Receivable from fellow group undertakings	-	19,833
	42,463	33,034

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2004

7. Taxation

	2004 £	2003 £
UK corporation tax:		
Current tax on income	-	-
Adjustment in respect of prior years	-	741
	<u>-</u>	<u>741</u>
Current tax charge on profit on ordinary activities	<u>-</u>	<u>741</u>

Factors affecting the tax charge for the current period.

The current tax charge for the period is lower (2003: lower) than the standard rate of corporation tax in the UK 30% (2003: 30 %). The differences are explained below:

	2004 £	2003 £
Tax charge on pre tax profit at 30%	12,000	11,362
Effects of:		
Permanent differences between expenditures charged in arriving at income and expenditure allowed for tax purposes	-	2,289
Tax effect of timing differences	-	(653)
Adjustment in respect of prior years	-	741
Profits group relieved for no consideration	(12,000)	(12,998)
	<u>-</u>	<u>741</u>
Current tax	<u>-</u>	<u>741</u>

8. Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 January 2004	15,467	45,720	61,187
Disposals	(15,467)	(45,720)	(61,187)
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2004	-	-	-
Depreciation			
At 1 January 2004	15,467	45,720	61,187
Disposals	(15,467)	(45,720)	(61,187)
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2004	-	-	-
Net book value			
At 31 December 2004	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2003	<u>-</u>	<u>-</u>	<u>-</u>

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2004

9. Debtors: amounts falling due within one year

	2004 £	2003 £
Trade debtors	-	464
Amounts owed by group and fellow subsidiary undertakings	1,427,317	107,502
Other debtors	-	2,463
Prepayments and accrued income	-	3,022
	<u>1,427,317</u>	<u>113,451</u>

10. Creditors: amounts falling due within one year

	2004 £	2003 £
Trade creditors	-	283
Amounts owed to group and fellow subsidiary undertakings	-	2,979
Taxation and social security	-	2,181
Accruals and deferred income	13,000	11,605
	<u>13,000</u>	<u>17,048</u>

11. Called up share capital

	2004 £	2003 £
Authorised, allotted and fully paid:		
Equity:		
100 'A' ordinary shares of 1p each	1	1
100 Deferred ordinary shares of £1 each	100	100
Non-equity:		
6 'B' ordinary shares of 1p each	-	-
	<u>101</u>	<u>101</u>

Holders of the non-equity 'B' Ordinary shares have no voting rights. Holders of the non-equity 'B' Ordinary shares rank after distributions have been made to 'A' Ordinary shareholders and are entitled to the amount paid up on such shares upon the winding up of the company. Holders of the non-equity 'B' Ordinary shares have the right to receive a dividend at the rate of 5% of the dividend paid to equity 'A' Ordinary shareholders when the gross amount paid in respect of that financial year or other period exceeds £100 million.

The Deferred Ordinary shares entitle the holders thereof to a fixed cumulative dividend at the rate of 5% per annum for any financial year in which net distributable profits exceed £20 million.

On a winding up, the holders of the Deferred Ordinary shares are entitled to a return of the capital paid up on these shares, after a total of £2 million has been distributed in respect of each of the Ordinary shares of the company.

The Deferred Ordinary shares do not entitle the holders to attend or vote at any general meeting.

The Decision Shop Limited

Notes to the accounts Year ended 31 December 2004

12. Profit and loss account

	Profit and loss account £
At 1 January 2004	1,374,165
Profit for the year	40,051
At 31 December 2004	<u>1,414,216</u>

13. Reconciliation of movements in shareholders' funds

	2004 £	2003 £
Profit for the year	40,051	37,133
Shareholders' funds at the beginning of the year	1,374,266	1,337,133
Shareholders' funds at the end of the year	<u>1,414,317</u>	<u>1,374,266</u>

14. Guarantees

The company participates in group banking arrangements with its parent, WPP Group plc, and has access to a group cash management facility. The company guarantees the facility to the extent of its cash deposited in the UK with its clearing bank.

15. Pension scheme

The company's employees participate in the Cordiant Group Pension Scheme, a funded group scheme providing defined benefit and in the Cordiant Group Money Purchase Plan, a funded group defined contribution scheme. Particulars of the defined benefit scheme are disclosed in the accounts of Cordiant Communications Group plc.

The company is unable to identify its share of the defined benefit scheme assets and liabilities on a consistent and reasonable basis and hence has taken advantage of the exemption conferred by FRS 17 to account for the scheme as if it were a defined contribution scheme.

The normal cost of contributions to the defined benefit scheme for the period was £nil (2003: £15,750) and the normal cost of contributions to the Group Money Purchase Plan for the period was £nil (2003: £nil).

16. Related party disclosures

The company has taken advantage of the exemption under Financial Reporting Standard 8 – Related Party Disclosures (FRS 8) not to disclose related party transactions between 90%-100% owned group undertakings.

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2004

17. Contingent liabilities

The company is grouped for VAT purposes with certain other group companies. Consequently, the company is contingently liable for the VAT liabilities of those companies.

18. Ultimate parent company and parent undertaking of smallest group of which the company is a member

The ultimate parent company and largest group of which the company is a member is WPP Group plc, which is incorporated in Great Britain and registered in England and Wales. Copies of the group financial statements for WPP Group plc for the year ended 31 December 2004 can be obtained from the Secretary, WPP Group plc, 27 Farm Street, London, W1X 5RJ.

The immediate parent company is Ted Bates Holdings Limited incorporated in Great Britain and registered in England and Wales. The smallest group of which the company is a member is Cordiant Communications Group plc, which is registered in England and Wales.