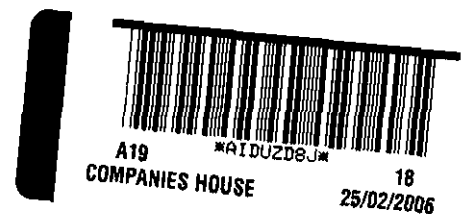


ROHM (GREAT BRITAIN) LIMITED

ABBREVIATED ACCOUNTS

31 DECEMBER 2005



GARNERS

Chartered Accountants & Registered Auditors
Bermuda House
45 High Street, Hampton Wick
Kingston upon Thames
Surrey KT1 4EH

ROHM (GREAT BRITAIN) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2005

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ROHM (GREAT BRITAIN) LIMITED**INDEPENDENT AUDITOR'S REPORT TO THE COMPANY****PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages 2 to 5, together with the financial statements of the company for the year ended 31 December 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's 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 for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and report our opinion to you.

BASIS OF OPINION

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

Bermuda House
45 High Street, Hampton Wick
Kingston upon Thames
Surrey KT1 4EH

22/2/2006



GARNERS
Chartered Accountants
& Registered Auditors

ROHM (GREAT BRITAIN) LIMITED

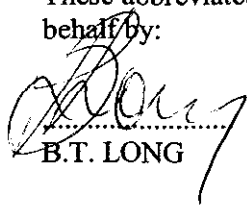
ABBREVIATED BALANCE SHEET

31 DECEMBER 2005

	Note	2005 £	2004 £
FIXED ASSETS	2		
Tangible assets		649,331	668,732
CURRENT ASSETS			
Stocks		159,006	228,884
Debtors		658,110	540,998
Cash at bank and in hand		80,142	47,409
		<u>897,258</u>	<u>817,291</u>
CREDITORS: Amounts falling due within one year		<u>517,080</u>	<u>454,796</u>
NET CURRENT ASSETS		<u>380,178</u>	<u>362,495</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,029,509</u>	<u>1,031,227</u>
CREDITORS: Amounts falling due after more than one year		<u>527,039</u>	<u>550,187</u>
		<u>502,470</u>	<u>481,040</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	5,000	5,000
Profit and loss account		497,470	476,040
SHAREHOLDERS' FUNDS		<u>502,470</u>	<u>481,040</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on 22/2/2006 and are signed on their behalf by:


B.T. LONG

The notes on pages 3 to 5 form part of these abbreviated accounts.

ROHM (GREAT BRITAIN) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2005

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

The turnover shown in the profit and loss account represents amounts receivable for goods sold during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Buildings	2% per annum on cost
Office Equipment	25% per annum on net book value
Computer Equipment	25% per annum on net book value
Motor Vehicles	25% per annum on net book value

Stocks

Stock has been valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

ROHM (GREAT BRITAIN) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2005

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 January 2005	884,296
Additions	21,500
Disposals	<u>(23,700)</u>
At 31 December 2005	<u>882,096</u>
DEPRECIATION	
At 1 January 2005	215,564
Charge for year	33,403
On disposals	<u>(16,202)</u>
At 31 December 2005	<u>232,765</u>
NET BOOK VALUE	
At 31 December 2005	<u>649,331</u>
At 31 December 2004	<u>668,732</u>

ROHM (GREAT BRITAIN) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2005

3. TRANSACTIONS WITH THE DIRECTORS

The company has made interest free loans to the directors B T Long and B J Callan

	B T Long	B J Callan
	£	£
Maximum liability during the year	3,077	7,400
Balance outstanding at 31st December 2005	2,900	4,500

4. SHARE CAPITAL

Authorised share capital:

	2005	2004
	£	£
5,000 Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>

Allotted, called up and fully paid:

	2005		2004
	No	£	No
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Ordinary shares of £1 each			

5. ULTIMATE PARENT COMPANY

The company's ultimate holding is Rohm GmbH, a company incorporated in Germany.