SCOTTS CHEMISTS LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2000

COMPANY REGISTRATION NUMBER 1578302

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SCOTTS CHEMISTS LIMITED

Balance Sheet As at 31 December 2000

Ac at of Beschipet 2000	Notes	Year ended 31 December 2000 £	Year ended 31 December 1999 £
Debtors			
Amounts falling due after more than one year	1	345,952	345,952
Total Net Assets		345,952	345,952
Capital and Reserves			
Called up share capital	2	30,000	30,000
Profit and loss account		315,952	315,952
Total shareholders' funds		345,952	345,952

For the year ended 31 December 2000 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

(a) ensuring the company keeps accounting records which comply with section 221;

and

(b) preparing accounts which give a true and fair view of the company as at the end of the financial year, and of its result for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Signed on behalf of the Board

G.A. Kershaw Director

15 January 2001

SCOTTS CHEMISTS LIMITED

Note	es to the accounts		
		Year ended 31 December 2000 £	Year ended 31 December 1999 £
1	Debtors amounts falling due after one year		
	Amounts owed by group undertakings	345,952	345,952
2	Called up share capital		
	Authorised		
	100000 Ordinary shares of £1 each	100,000	100,000
	Issued		
	30000 Ordinary shares of £1 each	30,000	30,000
		30,000	30,000

3 Ultimate parent undertaking and ultimate controlling party

In the opinion of the directors the company's ultimate controlling party is the ultimate parent undertaking, Franz Haniel & Cie GmbH, a company registered in Germany, by virtue of it's majority shareholding in the intermediate parent GEHE AG and it's consolidation of the GEHE AG Group results into it's own financial statements.