



ADPLATES LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 1997

Registered Number : 2299109

MORGAN BROWN & SPOFFORTH
Chartered Accountants

ADPLATES LIMITED**DIRECTORS' REPORT**

The directors present their report and the financial statements for the year ended 31 December 1997.

Principal Activities

The company's principal activities during the year continued to be pre-press services and electronic image manipulation.

Business Review

The company continued its principal activities throughout the year achieving an improvement in the level of trade. The directors expect this to continue for the foreseeable future.

Proposed Dividends and Transfers to Reserves

No final dividend has been proposed.

The loss after tax of £108,519 (1996 : loss £32,274) is to be taken to reserves as shown on the profit and loss account on page 4.

Charitable Donations

The company made charitable donations during the year of £1,250 (1996 - £Nil).

Directors and Directors' Interests

The directors who held office during the year together with their beneficial interests in the issued share capital of the company were as follows:

		Ordinary Shares	
		1997	1996
V J Tickel		-	-
M E Gill		-	-
M J Stroud	(Resigned 1 November 1997)	-	-
A A Katter	(Resigned 31 March 1998)	500	500
M Hearn		200	200
S Parish		400	400
J Stratford		200	200

In addition to the above, Messrs Tickel, Gill and Stroud hold 300 (1996 - nil) shares on behalf of the company's management which includes the above directors.

The beneficial interests of the directors in the issued share capital of the parent company were as follows:

		Ordinary Shares	
		1997	1996
V J Tickel		16,431	16,431
M E Gill		8,222	8,222
M J Stroud	(Resigned 1 November 1997)	7,125	7,125
A A Katter	(Resigned 31 March 1998)	-	-
M Hearn		-	-
S Parish		-	-
J Stratford		-	-

ADPLATES LIMITED

DIRECTORS' REPORT (continued)

Statement of Directors' Responsibilities

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 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;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements
- 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 enable them to ensure that the financial statements comply with the Companies Act 1985, as amended. 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.

Auditors

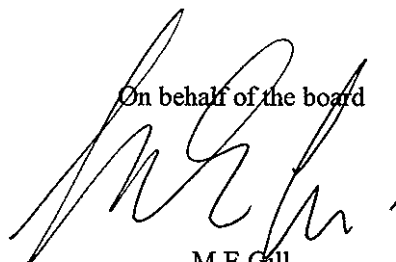
The auditors, Morgan Brown & Spofforth, will be proposed for re-appointment at the forthcoming annual general meeting in accordance with Section 385 of the Companies Act 1985.

Registered Office:

29 Clerkenwell Road
London
EC1

4 August 1998

On behalf of the board



M E Gill
Secretary

AUDITORS' REPORT TO THE SHAREHOLDERS OF

ADPLATES LIMITED

We have audited the financial statements on pages 4 to 15 which have been prepared on the basis of the accounting policies set out on pages 7 and 8.

Respective Responsibilities of Directors and Auditors

As described on page 2, the company's directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with 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 1997 and of its loss for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

82 St John Street
London
EC1M 4JN

8 September 1998

MORGAN BROWN & SPOFFORTH
Chartered Accountants
Registered Auditor

ADPLATES LIMITED**PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 1997**

		1997	1996
	Notes	£	£
Turnover	2	7,295,575	6,919,408
Cost of sales		<u>(3,388,877)</u>	<u>(3,231,919)</u>
Gross profit		3,906,698	3,687,489
Distribution costs		(1,362,747)	(1,279,899)
Administrative expenses		(2,540,391)	(2,137,459)
Other operating income		<u>54,267</u>	<u>81,600</u>
Operating profit		57,827	351,731
Other income receivable		143	1,004
Interest payable and similar charges	3	<u>(111,226)</u>	<u>(75,065)</u>
(Loss)/profit on ordinary activities before taxation	4	(53,256)	277,670
Tax on (loss)/profit on ordinary activities	7	<u>(55,263)</u>	<u>(177,444)</u>
(Loss)/profit on ordinary activities after taxation and (Loss)/profit for the financial year		(108,519)	100,226
Dividends - equity	8	<u>-</u>	<u>(132,500)</u>
Retained loss for the financial year		(108,519)	(32,274)
Retained profit brought forward		<u>11,559</u>	<u>43,833</u>
Retained (loss)/profit carried forward		<u><u>(96,960)</u></u>	<u><u>11,559</u></u>

Continuing Operations

The turnover and operating profit derive from continuing operations.

None of the company's activities were acquired or discontinued during the above two financial years.

Total Recognised Gains and Losses

The company has no recognised gains or losses other than the (losses)/profits stated above.

Historical Cost Equivalents

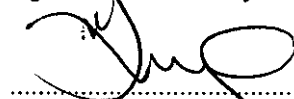
There is no difference between the (loss)/profit reported above and the equivalent (loss)/profit calculated on an unmodified historical cost basis.

The notes on pages 7 to 15 form part of these financial statements.

ADPLATES LIMITED**BALANCE SHEET****AS AT 31 DECEMBER 1997**

	Notes	1997		1996	
		£	£	£	£
Fixed Assets					
Tangible assets	9		1,683,094		1,867,906
Current Assets					
Stocks	10	45,550		42,100	
Debtors	11	1,856,252		1,702,439	
Investments	12	1,000		1,000	
Cash at bank and in hand		<u>3,874</u>		<u>1,750</u>	
		1,906,676		1,747,289	
Creditors: amounts falling due within one year	13	<u>2,219,922</u>		<u>2,216,195</u>	
Net Current Liabilities			<u>(313,246)</u>		<u>(468,906)</u>
Total Assets less Current Liabilities			1,369,848		1,399,000
Creditors: amounts falling due after more than one year	14		<u>1,456,808</u>		<u>1,377,441</u>
Net (Liabilities)/Assets			<u><u>(86,960)</u></u>		<u><u>21,559</u></u>
Capital and Reserves					
Called up share capital	16		10,000		10,000
Profit and loss account			<u>(96,960)</u>		<u>11,559</u>
Shareholders' Funds (equity interests only)	17		<u><u>(86,960)</u></u>		<u><u>21,559</u></u>

The financial statements on pages 4 to 15 were approved by the board of directors on the date shown below and were signed on its behalf by:



V J Tickel - director

4 August 1998

ADPLATES LIMITED**CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 DECEMBER 1997**

		1997		1996	
	Notes	£	£	£	£
Net cash inflow from operating activities	20		770,982		1,000,859
Returns on investments and servicing of finance					
Dividends received		143		-	
Interest received		-		1,004	
Interest paid		(36,923)		(36,535)	
Finance lease interest paid		(74,303)		(38,530)	
Dividends paid		<u>-</u>		<u>(132,500)</u>	
Net cash outflow from returns on investments and servicing of finance			(111,083)		(206,561)
Taxation					
Corporation tax paid		(203,105)		(350,519)	
Advance corporation tax paid		-		(14,375)	
Corporation tax repaid		<u>5,567</u>		<u>-</u>	
			(197,538)		(364,894)
Capital Expenditure and Financial Investments					
Payments to acquire tangible fixed assets		(378,050)		(429,602)	
Receipts from sale of tangible fixed assets		<u>131,904</u>		<u>34,050</u>	
Net cash outflow from investing activities			<u>(246,146)</u>		<u>(395,552)</u>
Net cash inflow before financing			216,215		33,852
Financing					
Net decrease in capital element of finance lease obligations		(43,481)		(21,756)	
Repayment of loans		<u>(24,377)</u>		<u>(23,139)</u>	
Net cash outflow from financing			<u>(67,858)</u>		<u>(44,895)</u>
Increase/(decrease) in cash	21		<u>148,357</u>		<u>(11,043)</u>

The notes on pages 7 to 15 form part of these financial statements.

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997**

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

Turnover

The turnover derives from the principal activity of the company and is stated exclusive of value added tax and trade discounts.

Fixed assets and depreciation

Depreciation is provided by the company to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful economic lives as follows:

Improvements to premises	- over 15 years
Plant and machinery	- over 7 - 10 years
Motor vehicles	- over 5 years
Fixtures and fittings	- over 7 years

No depreciation is provided on freehold properties or on integral fixed assets and improvements. It is the company's practice to maintain these assets in a continual state of sound repair and to extend and make improvements thereto, as considered necessary, and accordingly the directors consider that the lives of these assets are so long and residual values are so high that depreciation is insignificant.

Foreign currencies

Transactions in foreign currencies are converted into sterling using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are converted into sterling using the rate of exchange ruling at the balance sheet date. Gains or losses on foreign currency transactions are included in the profit and loss account.

Finance lease and hire purchase agreements

Assets acquired under finance lease and hire purchase agreements are capitalised and depreciated in accordance with the provisions of Statement of Standard Accounting Practice 21. The related obligations, net of future finance charges, are included in creditors. The related finance charges are charged to the profit and loss account proportionally over the length of the respective finance agreements.

Rental charges on leases accounted for as operating leases as defined by Statement of Standard Accounting Practice 21 are charged to the profit and loss account in the period incurred.

Pension costs

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged against profits represents the contributions payable to the scheme in respect of the accounting period.

Stocks

Stocks are stated at the lower of cost and net realisable value.

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997****1. ACCOUNTING POLICIES (Cont'd)****Taxation**

The charge for taxation is based on the profit or loss for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes. Provision is made for deferred tax only to the extent that it is probable that an actual liability will crystallise.

2. TURNOVER

Turnover derives exclusively from trading activities in United Kingdom markets.

3. INTEREST PAYABLE AND SIMILAR CHARGES	1997	1996
	£	£
On bank loans, overdrafts and other loans wholly repayable within five years	30,997	33,771
Finance charges payable in respect of finance leases and hire purchase contracts	74,303	38,530
Interest on late paid taxation	5,926	-
On other loans	-	2,764
	<u>111,226</u>	<u>75,065</u>
4. LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION (1996 - PROFIT)	1997	1996
	£	£
The loss (1996 - profit) on ordinary activities before taxation is stated after charging/(crediting):		
Directors' emoluments	832,430	539,547
Auditors' remuneration - audit services	13,500	13,000
Depreciation and other amounts written off tangible fixed assets:		
Owned assets	291,067	293,922
Leased assets	162,343	127,710
Profit on sale of tangible fixed assets	(22,453)	(9,154)
Hire of plant and machinery	<u>173,609</u>	<u>109,020</u>
5. REMUNERATION OF DIRECTORS	1997	1996
	£	£
Directors emoluments:		
Fees	<u>832,430</u>	<u>539,547</u>
Remuneration of the chairman (excluding pension contributions)	<u>115,502</u>	<u>107,335</u>
Remuneration of the highest paid director (excluding pension contributions)	<u>350,574</u>	<u>107,335</u>

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997****5. REMUNERATION OF DIRECTORS (Cont'd)**

The remuneration of the remaining directors fell within the following ranges:

	Number of directors	
	1997	1996
£50,001 - £55,000	1	1
£55,001 - £60,000	1	2
£60,001 - £65,000	1	-
£65,001 - £70,000	-	1
£85,001 - £90,000	1	-
£90,001 - £95,000	-	1
£100,001 - £105,000	-	1
£105,001 - £110,000	1	-

6. STAFF NUMBERS AND COSTS

Number of employees
1997 1996

The average monthly number of persons employed by the company (including directors) during the year is analysed as follows:

Production	59	60
Selling, distribution and administration	49	50
	<u>108</u>	<u>110</u>

The aggregate payroll costs of these persons were as follows:

	1997	1996
	£	£
Wages and salaries	3,570,254	3,182,319
Social security costs	384,746	341,071
Other pension costs	64,994	54,506
	<u>4,019,994</u>	<u>3,577,896</u>

7. TAXATION

1997 1996
£ £

UK corporation tax at 31.5% (1996 - 33%) on the profit for the year on ordinary activities	55,263	175,000
Tax attributable to franked investment income	-	201
Corporation tax adjustment relating to an earlier year	-	2,243
	<u>55,263</u>	<u>177,444</u>

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997****8. DIVIDENDS**

	1997 £	1996 £
Equity interests only		
Ordinary shares:		
Interim paid	-	132,500

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant, machinery & equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At beginning of year	174,774	4,880,225	410,060	590,689	6,055,748
Additions	5,336	252,790	11,012	108,912	378,050
Disposals	-	(95,544)	-	(129,748)	(225,292)
At 31 December 1997	<u>180,110</u>	<u>5,037,471</u>	<u>421,072</u>	<u>569,853</u>	<u>6,208,506</u>
Depreciation and Diminution in Value					
At beginning of year	90,123	3,449,640	328,114	319,965	4,187,842
Charge for the year	12,059	325,640	23,833	91,878	453,410
Eliminated on disposals	-	(20,947)	-	(94,893)	(115,840)
At 31 December 1997	<u>102,182</u>	<u>3,754,333</u>	<u>351,947</u>	<u>316,950</u>	<u>4,525,412</u>
Net Book Value					
At 31 December 1997	<u>77,928</u>	<u>1,283,138</u>	<u>69,125</u>	<u>252,903</u>	<u>1,683,094</u>
At 31 December 1996	<u>84,651</u>	<u>1,430,585</u>	<u>81,946</u>	<u>270,724</u>	<u>1,867,906</u>

Included in the total net book value of motor vehicles and plant and machinery is £659,473 (1996 - £584,944) in respect of assets held under finance leases and similar hire purchase contracts.

10. STOCKS

	1997 £	1996 £
Raw materials	25,700	24,600
Work in progress	<u>19,850</u>	<u>17,500</u>
	<u>45,550</u>	<u>42,100</u>

There is no material difference between the replacement cost of stocks and their balance sheet amounts.

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997****11. DEBTORS**

	1997 £	1996 £
Trade debtors	1,230,235	1,247,487
Amounts owed by group undertakings	367,607	258,456
Other debtors	115,299	109,820
Prepayments and accrued income	143,111	86,676
	<u>1,856,252</u>	<u>1,702,439</u>

Included in the above are the following amounts due after more than one year

Amounts owed by group undertakings	103,147	139,471
Other debtors	<u>19,836</u>	<u>27,000</u>
	<u>122,983</u>	<u>166,471</u>

12. INVESTMENTS

	1997 £	1996 £
Cost:		
Listed investments	<u>1,000</u>	<u>1,000</u>

At 31 December 1997, the market value of these investments was £7,360 (1996 - £4,280).

13. CREDITORS: Amounts falling due within one year

	1997 £	1996 £
Bank loan and overdraft	603,368	750,601
Obligations under finance leases and hire purchase contracts	215,686	213,846
Trade creditors	457,650	486,307
Amounts owed to group undertakings	81,408	75,554
Corporation tax	123,295	265,569
Other taxation and social security costs	376,028	359,493
Accruals and deferred income	31,195	21,677
Other creditors	<u>331,292</u>	<u>43,148</u>
	<u>2,219,922</u>	<u>2,216,195</u>

The bank loan and overdraft are secured by a standard bank debenture and a cross guarantee and debenture between Adplates Limited, Optikos Laboratories Limited, Artmasters Limited and Visual Network Limited. Obligations under finance leases and hire purchase contracts are secured on the assets subject to the agreements.

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997****14. CREDITORS: Amounts falling due after more than one year**

	1997 £	1996 £
Bank loan	104,655	128,033
Obligations under finance leases and hire purchase contracts	154,117	199,438
Amounts owed to group undertakings	633,634	563,942
Other creditors	<u>564,402</u>	<u>486,028</u>
	<u>1,456,808</u>	<u>1,377,441</u>

The maturity of obligations under finance leases and hire purchase contracts are as follows:

	1997 £	1996 £
Within one year	215,686	213,846
Within two to five years	<u>154,117</u>	<u>199,438</u>

15. PROVISIONS FOR LIABILITIES AND CHARGES

The maximum potential deferred tax liability arising on accelerated capital allowances is £77,843 (1996 - £90,828).

16. SHARE CAPITAL

	1997 £	1996 £
Authorised, allotted, called up and fully paid 10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

17. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	1997 £	1996 £
(Loss)/profit for the financial year after taxation	(108,519)	100,226
Dividends	<u>-</u>	<u>(132,500)</u>
	(108,519)	(32,274)
Opening shareholders' funds	<u>21,559</u>	<u>53,833</u>
Closing shareholders' funds	<u>(86,960)</u>	<u>21,559</u>

18. ULTIMATE PARENT COMPANY

The parent and ultimate parent company is Adplates Group Limited, a company incorporated in England and Wales.

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997****19. CONTINGENT LIABILITIES**

At the balance sheet date the company has contingent liabilities in respect of unlimited bank guarantees in respect of other group companies. The amount covered by these guarantees at the year end is £nil (1996 - £nil). Subject to these, the company did not have any contingent liabilities of a material amount at the balance sheet date that have not been provided for in these accounts.

20. RECONCILIATION OF OPERATING PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	1997 £	1996 £
Operating profit	57,827	351,731
Depreciation charges	453,410	421,633
Profit on sale of fixed assets	(22,453)	(9,154)
Increase in stocks	(3,450)	(2,500)
(Increase)/decrease in debtors	(153,813)	338,256
Increase/(decrease) in creditors	<u>439,461</u>	<u>(99,107)</u>
	<u>770,982</u>	<u>1,000,859</u>

21. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	£	£
Increase in cash in the year		148,357
Cash outflow on bank loan	24,378	
Cash outflow on finance leases	<u>43,481</u>	
		67,859
Net debt at 1 January 1997		<u>(1,290,168)</u>
Net debt at 31 December 1997		<u>(1,073,952)</u>

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 1997 £	Cash Flows £	Other Changes £	At 31 December 1997 £
Cash at bank and in hand	1,750	2,124	-	3,874
Overdraft	(724,142)	146,233	-	(577,909)
Loan due within 1 year	(26,459)	1,000	-	(25,459)
Loan due after 1 year	(128,033)	23,378	-	(104,655)
Finance leases	<u>(413,284)</u>	<u>297,527</u>	<u>(254,046)</u>	<u>(369,803)</u>
	<u>(1,290,168)</u>	<u>470,262</u>	<u>(254,046)</u>	<u>(1,073,952)</u>

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 1997****23. CAPITAL COMMITMENTS**

Leasing obligations

The company has the following annual obligations in respect of operating leases:-

	1997		1996	
	Land & Buildings	Other	Land & Buildings	Other
	£	£	£	£
Expiring within 1 year		-		5,900
Expiring within 2 - 5 years	75,000	52,090	75,000	50,344

There are no other material capital commitments existing at the balance sheet date which are not included or disclosed within these financial statements.

24. TRANSACTIONS WITH DIRECTORS

The following interest free loan was outstanding from a director of the company at 31 December.

	1997	1996
	£	£
A Katter	<u>21,800</u>	<u>23,000</u>

The maximum amount outstanding during the year was £23,000.

25. RELATED PARTY TRANSACTIONS

During the year the company traded with fellow subsidiaries of the Adplates Group Limited. The group is controlled by Messrs Tickel, Gill and Stroud, all of whom are directors of Adplates Limited at times during the year. An amount of £269,906 is due to M J Stroud representing the balance on his current account.

The following amounts were due to the company from its fellow subsidiaries:-

	1997	1996
	£	£
Trading balances		
Optikos Laboratories Limited	149,584	46,589
Non trading balance		
Optikos Laboratories Limited	21,600	-
Loans due after more than one year		
Optikos Laboratories Limited	93,210	93,210
Adplates Retail Limited	10,079	46,261

ADPLATES LIMITED**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 31 DECEMBER 1997****25. RELATED PARTY TRANSACTIONS (Cont'd)**

The following amounts were due from the company to fellow subsidiaries:-

	1997	1996
	£	£
Trading balances		
Optikos Laboratories Limited	32,720	59,087
Turning Point Technologies Limited	47,488	16,351
Loans due after more than one year		
Discovery Services Limited	39,163	39,163

The following amount was due to the holding company:-

Loans due after more than one year

Adplates Group Limited	586,007	516,406
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The following amount was due to the pension fund:-

Adplates Pension Fund	591,669	518,935
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Payments of £195,436 have been made in respect of the above.

The following sales were made to fellow subsidiaries during the year.

Adplates Retail Limited	110,806	221,339
Optikos Laboratories Limited	323,941	256,500
Turning Point Technologies Limited	88,828	97,457

The following purchases were made from fellow subsidiaries during the year.

Optikos Laboratories Limited	264,910	231,631
Turning Point Technologies Limited	119,943	298,836

The following amounts were charged to fellow subsidiaries during the year.

Optikos Laboratories Limited		
Management charges	41,000	41,000
Rent and rates	30,011	20,000
Turning Point Technologies Limited		
Management charges	25,000	25,000
Rent and rates	31,220	32,730

The following amount was due from an associate of the group in respect of a loan.

Centre Media (Reprographics) Limited	50,000	-
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ADPLATES LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 1997

I N D E X

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