

Company Registration No. 2526028 (England and Wales)

ENTA TECHNOLOGIES LIMITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2008

MONDAY



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ENTA TECHNOLOGIES LIMITED

COMPANY INFORMATION

Directors	Jason Tsai Ruth Tsai (Appointed 21 July 2008)
Secretary	John Tsai
Company number	2526028
Registered office	Stafford Park 6 Telford TF3 3AT
Auditors	Simmons Gainsford LLP 5th Floor 7/10 Chandos Street London W1G 9DQ
Business address	Stafford Park 6 Telford TF3 3AT

ENTA TECHNOLOGIES LIMITED

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ENTA TECHNOLOGIES LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2008

The directors present their report and financial statements for the year ended 31 October 2008.

Principal activities and review of the business

The principal activity of the company continued to be that of distribution of computer hardware, software and the new CCTV product range.

Review of business

The company has achieved lower turnover of £79,100,903 in the year as compared to the previous year of £99,491,205 (13 months) but our trading margin has improved to 5.39% (2007: 4.10%). Competition and overall market growth have been challenging. We continue to be Microsoft authorised OEM distributors in UK cementing our status within the marketplace as being No1 market share distributor of Microsoft. We continue to forge new supplier relationships worldwide and specifically with suppliers who benefit by offering Enta exclusive distributor status in the UK. Our growth in CCTV products has been a great success; opening up new channels. Our existing specialist sales teams offer both in-depth product knowledge and support.

During the financial year we are once again proud to receive two awards from the readers of PC Retail magazine winning both PC Retail: Sales Innovation and the Distribution: Sales Team-Business awards. The directors would like to thank all our business partners and our committed staff for their continued support and loyalty.

The company insures against delinquent debts to minimise the likelihood of undesirable impact to the business. The company has various processes in place to manage and control effectively the stock, credit and financial management functions.

The key risks to the business are mainly credit level extended to the channel as previous challenges such as price fluctuations have been minimised due to negotiations with new and existing suppliers to ensure the company is not financially penalised.

The director remains optimistic about the future and will continue to focus on Europe with increased market share and higher margin products through established specialised teams. Our core infrastructure of personnel, continued enthusiasm, extensive product portfolio and focus on margin means we are ideally positioned to satisfy all our customer requirements.

Results and dividends

The results for the year are set out on page 5.

Directors

The following directors have held office since 1 November 2007:

Jason Tsai

John Tsai

Ruth Tsai

(Resigned 1 July 2009)

(Appointed 21 July 2008)

Charitable donations

2008

2007

£

£

During the year the company made the following payments:

Charitable donations

1,000

-

ENTA TECHNOLOGIES LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2008

Auditors

In accordance with the Company's Articles, a resolution proposing that Simmons Gainsford LLP be reappointed as auditors of the company will be put at a General Meeting.

Statement of directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to 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;
- state whether applicable accounting standards have been followed, 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 that 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. 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.

Statement of disclosure to auditors

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the directors have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board



Jason Tsai

Director

18 August 2009

ENTA TECHNOLOGIES LIMITED

INDEPENDENT AUDITORS' REPORT

TO THE SHAREHOLDERS OF ENTA TECHNOLOGIES LIMITED

We have audited the financial statements of Enta Technologies Limited for the year ended 31 October 2008 set out on pages 5 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 the directors and auditors

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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 to you whether in our opinion the information given in the directors' report is consistent with the financial statements.

In addition we report to you if, in our opinion, 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 other transactions is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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.

ENTA TECHNOLOGIES LIMITED

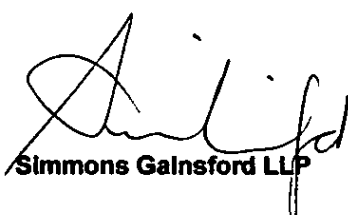
INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE SHAREHOLDERS OF ENTA TECHNOLOGIES LIMITED

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 October 2008 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the directors' report is consistent with the financial statements.



Simmons Gainsford LLP

**Chartered Accountants
Registered Auditor**

18 August 2009

5th Floor
7/10 Chandos Street
London
W1G 9DQ

ENTA TECHNOLOGIES LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2008

		2008	13 Months ended 31 October 2007
	Notes	£	£
Turnover	2	79,100,903	99,491,205
Cost of sales		(74,840,172)	(95,410,613)
Gross profit		4,260,731	4,080,592
Distribution costs		(645,132)	(522,487)
Administrative expenses		(3,717,791)	(3,787,027)
Other operating income		319,536	330,992
Operating profit	3	217,344	102,070
Other interest receivable and similar income	4	79,532	87,665
Interest payable and similar charges	5	(20,560)	(38,820)
Profit on ordinary activities before taxation		276,316	150,915
Tax on profit on ordinary activities	6	(90,533)	21,899
Profit for the year	15	185,783	172,814

The profit and loss account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the profit and loss account.

ENTA TECHNOLOGIES LIMITED

BALANCE SHEET

AS AT 31 OCTOBER 2008

	Notes	2008 £	£	2007 £	£
Fixed assets					
Tangible assets	7	3,211,940		3,141,250	
Investments	8	124		124	
		<u>3,212,064</u>		<u>3,141,374</u>	
Current assets					
Stocks	9	4,782,116		2,681,006	
Debtors	10	7,356,095		8,665,269	
Cash at bank and in hand		2,198,414		479,017	
		<u>14,336,625</u>		<u>11,825,292</u>	
Creditors: amounts falling due within one year	11	(11,006,484)		(8,606,911)	
Net current assets		<u>3,330,141</u>		<u>3,218,381</u>	
Total assets less current liabilities		<u>6,542,205</u>		<u>6,359,755</u>	
Creditors: amounts falling due after more than one year	12	(3,259,237)		(3,262,570)	
		<u>3,282,968</u>		<u>3,097,185</u>	
Capital and reserves					
Called up share capital	14	530,000		530,000	
Revaluation reserve	15	355,819		355,819	
Profit and loss account	15	2,397,149		2,211,366	
Shareholders' funds	16	<u>3,282,968</u>		<u>3,097,185</u>	

Approved by the Board and authorised for issue on 18 August 2009



Jason Tsai
Director

ENTA TECHNOLOGIES LIMITED

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 OCTOBER 2008

		2008	13 Months ended 31 October 2007
	£	£	£
Net cash inflow/(outflow) from operating activities		1,617,816	(2,476,189)
Returns on Investments and servicing of finance			
Interest received	79,532		87,665
Interest paid	(6,222)		(14,735)
Net cash inflow for returns on investments and servicing of finance		73,310	72,930
Taxation		(38,891)	(37,800)
Capital expenditure			
Payments to acquire tangible assets	(306,401)		(367,311)
Net cash outflow for capital expenditure		(306,401)	(367,311)
Net cash inflow/(outflow) before management of liquid resources and financing		1,345,834	(2,808,370)
Financing			
Other new long term loans	639,488		2,114,180
New finance lease	1,230,411		-
Repayment of other long term loans	(1,316,265)		(1,240,347)
Capital element of finance lease contracts	(189,994)		-
Net cash (outflow)/inflow from financing		363,640	873,833
Increase/(decrease) in cash in the year		1,709,474	(1,934,537)

ENTA TECHNOLOGIES LIMITED

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 OCTOBER 2008

1	Reconciliation of operating profit to net cash inflow/(outflow) from operating activities	2008		2007	
		(13 months)			
		£		£	
	Operating profit	217,344		102,070	
	Depreciation of tangible assets	235,713		215,496	
	Increase in stocks	(2,101,110)		(167,579)	
	Decrease/(increase) in debtors	1,309,174		(1,227,307)	
	Increase/(decrease) in creditors within one year	1,956,695		(1,398,869)	
	Net cash inflow/(outflow) from operating activities	1,617,816		(2,476,189)	
2	Analysis of net debt	1 November 2007	Cash flow	Other non-cash changes	31 October 2008
		£	£	£	£
	Net cash:				
	Cash at bank and in hand	479,017	1,719,397	-	2,198,414
	Bank overdrafts	-	(9,923)	-	(9,923)
		<u>479,017</u>	<u>1,709,474</u>	<u>-</u>	<u>2,188,491</u>
	Debt:				
	Finance leases	-	189,992	(1,230,411)	(1,040,419)
	Debts falling due after one year	(3,262,570)	676,777	-	(2,585,793)
		<u>(3,262,570)</u>	<u>866,769</u>	<u>(1,230,411)</u>	<u>(3,626,212)</u>
	Net debt	(2,783,553)	2,576,243	(1,230,411)	(1,437,721)
3	Reconciliation of net cash flow to movement in net debt	2008		2007	
		(13 months)			
		£		£	
	Increase/(decrease) in cash in the year	1,709,474		(1,934,537)	
	Cash outflow/(inflow) from decrease/(increase) in debt and lease financing	866,769		(873,833)	
	Change in net debt resulting from cash flows	2,576,243		(2,808,370)	
	New finance lease	(1,230,411)		-	
	Movement in net debt in the year	1,345,832		(2,808,370)	
	Opening net (debt)/funds	(2,783,553)		24,817	
	Closing net debt	(1,437,721)		(2,783,553)	

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2008

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	Straight line over forty years
Fixtures, fittings & equipment	20% straight line
Motor vehicles	15% straight line

1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Fixed assets investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.7 Stock

Stock is valued at the lower of cost and net realisable value.

1.8 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with FRS 17.

1.9 Deferred taxation

The accounting policy in respect of deferred tax has been changed to reflect the requirements of FRS19 - Deferred tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

No provision has been made for deferred tax on gains recognised on revaluing property to its market value as the company does not intend to sell the revalued assets.

The above amounts to a change in accounting policy. The previous policy was to provide deferred tax only to the extent that it was probable that liabilities would crystallise in the foreseeable future.

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

1 Accounting policies (continued)

1.10 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

2 Turnover

The total turnover of the company for the period has been derived as follows:

	2008	2007
		(13 months)
	£	£
Class of business		
Sales of computer	79,100,903	99,491,205
	<u>79,100,903</u>	<u>99,491,205</u>

Geographical market

	Turnover 2008	2007
		(13 months)
	£	£
United Kingdom	45,464,398	57,669,353
EC	33,636,505	38,577,809
Non-EC	-	3,244,043
	<u>79,100,903</u>	<u>99,491,205</u>

3 Operating profit

	2008	2007
		(13 months)
	£	£
Operating profit is stated after charging:		
Depreciation of tangible assets	235,713	215,496
Loss on foreign exchange transactions	-	175,889
Operating lease rentals		
- Plant and machinery	4,865	-
Fees payable to the company's auditor for the audit of the company's annual accounts	35,014	51,975
and after crediting:		
Profit on foreign exchange transactions	<u>(87,968)</u>	<u>-</u>

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

4	Investment income	2008	2007
		£	(13 months) £
	Bank interest	79,532	87,665
		<u>79,532</u>	<u>87,665</u>
		<u>79,532</u>	<u>87,665</u>
6	Interest payable	2008	2007
		£	(13 months) £
	On bank loans and overdrafts	6,222	14,735
	Other interest	14,338	24,085
		<u>20,560</u>	<u>38,820</u>
		<u>20,560</u>	<u>38,820</u>

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

6 Taxation	2008	2007 (13 months)
	£	£
Domestic current year tax		
U.K. corporation tax	85,260	33,618
Adjustment for prior years	5,273	25,384
	<u>90,533</u>	<u>59,002</u>
Current tax charge		
Deferred tax		
Deferred tax charge/credit current year	-	(80,901)
	<u>90,533</u>	<u>(21,899)</u>
Factors affecting the tax charge for the year		
Profit on ordinary activities before taxation	<u>276,316</u>	<u>150,915</u>
 Profit on ordinary activities before taxation multiplied by standard rate of UK corporation tax of 28.00% (2007 - 20.00%)	<u>77,368</u>	<u>30,183</u>
Effects of:		
Non deductible expenses	4,055	4,385
Depreciation add back	66,000	43,099
Capital allowances	(42,118)	(42,627)
Adjustments to previous periods	5,273	24,360
Marginal Relief	(20,045)	(398)
	<u>13,165</u>	<u>28,819</u>
Current tax charge	<u>90,533</u>	<u>59,002</u>

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

7 Tangible fixed assets

	Land and buildings Freehold £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost or valuation				
At 1 November 2007	3,497,525	708,974	95,540	4,302,039
Additions	121,040	185,361	-	306,401
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 October 2008	3,618,565	894,335	95,540	4,608,440
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 November 2007	817,524	265,443	77,820	1,160,787
Charge for the year	68,554	160,111	7,048	235,713
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 October 2008	886,078	425,554	84,868	1,396,500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 October 2008	2,732,487	468,781	10,672	3,211,940
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 October 2007	2,680,000	443,530	17,720	3,141,250
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The director has carried out a valuation review of freehold land and building on 31 October 2007 assisted by professional valuer. The valuation using open market basis has been incorporated into the financial statements and the resulting revaluation surplus £355,819 has been taken to revaluation reserves.

Deferred tax is not provided on timing difference arising from revaluation unless a binding commitment to sell freehold land and building has been entered into and it is unlikely that any gain will not be rolled over.

8 Fixed asset investments

	Listed Investments £
Cost or valuation	
At 1 November 2007 & at 31 October 2008	124
	<u> </u>
Net book value	
At 31 October 2008	124
	<u> </u>
At 31 October 2007	124
	<u> </u>

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 OCTOBER 2008**

9 Stocks	2008	2007
	£	£
Finished goods and goods for resale	<u>4,782,116</u>	<u>2,681,006</u>

Replacement cost of the stocks held at the year end is not materially different from the value stated in the accounts.

10 Debtors	2008	2007
	£	£
Trade debtors	5,640,512	5,370,696
Other debtors	1,284,068	3,148,676
Prepayments and accrued income	<u>431,515</u>	<u>145,897</u>
	<u>7,356,095</u>	<u>8,665,269</u>

11 Creditors: amounts falling due within one year	2008	2007
	£	£
Bank loans and overdrafts	9,923	-
Net obligations under finance leases	366,975	-
Trade creditors	7,814,277	5,421,473
Corporation tax	85,260	33,618
Other taxes and social security costs	473,007	44,550
Directors' current accounts	9,981	-
Other creditors	385,056	273,414
Accruals and deferred income	<u>1,862,005</u>	<u>2,833,856</u>
	<u>11,006,484</u>	<u>8,606,911</u>

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

12 Creditors: amounts falling due after more than one year	2008	2007
	£	£
Other loans	2,585,793	3,262,570
Net obligations under finance leases	673,444	-
	<u>3,259,237</u>	<u>3,262,570</u>
Analysis of loans		
Wholly repayable within five years	2,585,793	3,262,570
	<u>2,585,793</u>	<u>3,262,570</u>
Loan maturity analysis		
In more than two years but not more than five years	673,443	-
In more than five years	2,585,793	3,262,570
	<u>2,585,793</u>	<u>3,262,570</u>
Net obligations under finance leases		
Included in liabilities falling due within one year	(366,975)	-
	<u>(366,975)</u>	<u>-</u>
Other loans amounting to £2,585,793 (2007: £3,262,570) are interest free. The loans are not secured and have no fixed date of repayment.		
13 Pension and other post-retirement benefit commitments		
Defined contribution		
	2008	2007
	£	£
Contributions payable by the company for the year	19,790	19,200
	<u>19,790</u>	<u>19,200</u>
14 Share capital	2008	2007
	£	£
Authorised		
1,000,000 Ordinary shares of £1 each	1,000,000	1,000,000
	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid		
530,000 Ordinary shares of £1 each	530,000	530,000
	<u>530,000</u>	<u>530,000</u>

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

15 Statement of movements on reserves

	Revaluation reserve	Profit and loss account
	£	£
Balance at 1 November 2007	355,819	2,211,366
Profit for the year	-	185,783
	<u>355,819</u>	<u>2,397,149</u>
Balance at 31 October 2008	<u>355,819</u>	<u>2,397,149</u>

16 Reconciliation of movements in shareholders' funds

	2008 £	2007 £
Profit for the financial year	185,783	172,814
Other recognised gains and losses	-	355,819
	<u>185,783</u>	<u>528,633</u>
Net addition to shareholders' funds	3,097,185	2,568,552
Opening shareholders' funds	<u>3,282,968</u>	<u>3,097,185</u>
Closing shareholders' funds	<u>3,282,968</u>	<u>3,097,185</u>

17 Contingent liabilities

At the balance sheet date the company has contingent liabilities in respect of forward currency contract amounting to £5,500,000 (2007: £21,750,000).

A guarantee was provided to H M Customs & Excise, via HSBC in respect of deferment of VAT payment. At 31 October 2008, it amounts to £352,200 (2007: £nil).

18 Financial commitments

At 31 October 2008 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 October 2009:

	Other 2008 £	2007 £
Operating leases which expire:		
Between two and five years	<u>366,975</u>	<u>-</u>

The above agreements were taken in financing computer equipments, which are currently used by Entanet International Limited, a company in which the director has an influence. All financing charges have been recovered in full.

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

19 Directors' emoluments	2008	2007 (13 months)
	£	£
Emoluments for qualifying services	22,000	26,000
Company pension contributions to money purchase schemes	-	200
	<u>22,000</u>	<u>26,200</u>

20 Employees

Number of employees

The average monthly number of employees (including directors) during the year was:

	2008 Number	2007 (13 months) Number
Management and administration	31	30
Marketing and sales	38	30
Warehouse and production	28	28
	<u>97</u>	<u>88</u>

Employment costs	2008	2007 (13 months)
	£	£
Wages and salaries	2,003,501	1,686,938
Social security costs	189,251	152,089
Other pension costs	19,790	19,200
	<u>2,212,542</u>	<u>1,858,227</u>

21 Control

Enta Technologies Limited is a wholly owned subsidiary of Enta UK Limited, a company registered in England and Wales.

ENTA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

22 Related party transactions

Included in other debtors, £1,279,495 (2007: £2,408,550) was owed by Entanet International Limited, a company registered in England and Wales which the director has an influence in the company.

During the year Enta Technologies Limited charged Entanet International Limited £316,560 (2007: £329,172) for providing management services, office accommodation and administration.

In the year to 31 October 2008, Enta Technologies Limited received services in corporate networking support and web solutions from Entanet International Limited. The annual charge was £1,200,430 (2007: £275,000).

Furthermore Entanet International Limited provides internet management services at a charge of £499,092 (2007: £672,205).