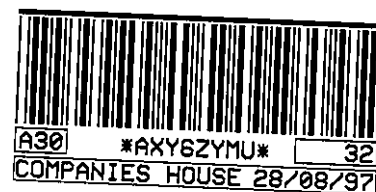


ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 1996

FOR

HARTCLIFFE LIMITED

REGISTERED NUMBER : 2582323



HARTCLIFFE LIMITED

INDEX TO THE ACCOUNTS

	Page
Company Information	1
Report of the Directors	2
Report of the Auditors	4
Profit and Loss Account	5
Statement of Total Recognised Gains and Losses	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Accounts	11

HARTCLIFFE LIMITED

COMPANY INFORMATION

DIRECTORS:

M Burns
M L Emery
A Matthews
P N Elliott
J Muniesa

SECRETARY:

S Emery

REGISTERED OFFICE:

Hilliers Chambers
21-22 High Street
Marlborough
Wiltshire SN8 1LW

REGISTERED NUMBER:

2582323

AUDITORS:

Solomon Hare
Registered Auditors
Chartered Accountants
Oakfield House
Oakfield Grove
Clifton
Bristol BS8 2BN

HARTCLIFFE LIMITED

REPORT OF THE DIRECTORS

The directors present their report and audited accounts of the company for the year ended 30 September 1996.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of screen printing.

REVIEW OF THE BUSINESS

The results for the year and financial position of the company are as shown in the annexed accounts.

The directors are satisfied with the progress of the company as the results fall in line with expectations.

RESULTS AND DIVIDENDS

The directors paid an interim dividend of £32,247 (1995: £6,964) during the year, and recommend the payment of a final dividend of £56,160 (1995: £24,940). The retained profit transferred to reserves is £468,410 (1995: £87,517).

FIXED ASSETS

Movements on fixed assets are shown in note 10 to the accounts.

DIRECTORS AND THEIR INTERESTS

The directors of the company who held office during the year and their interests in the share capital of the company were:

	Ordinary shares of £1 each at beginning and end of year
M Burns	-
P Elliott	300
M Emery	-
A Matthews	150
J Muniesa	-

The interests of M Emery and M Burns in the share capital of the company's ultimate holding company, EMBU Holdings Ltd, are disclosed in the accounts of that company. The other directors hold no such interest. Since the year end the entire share capital of EMBU Holdings Limited has been acquired by Havelock Europa Plc.

DIRECTORS' INSURANCE

The company maintains insurance policies on behalf of all the directors against liability arising from negligence, breach of duty and breach of trust in relation to the company.

HARTCLIFFE LIMITED

REPORT OF THE DIRECTORS

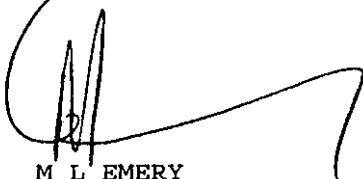
DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are required by company law to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period. In preparing the accounts, suitable accounting policies have been used and applied consistently, and reasonable and prudent judgments have been made. The directors are also responsible for maintaining adequate accounting records, for safeguarding the assets of the company, and for preventing and detecting fraud and other irregularities. The directors are satisfied that the business is a going concern.

AUDITORS

Solomon Hare have expressed their willingness to continue in office and a resolution to reappoint them will be proposed at the annual general meeting.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to be 'M L EMERY', with a long horizontal flourish extending to the right.

M L EMERY
DIRECTOR

Dated: 19.2.97 .

REPORT OF THE AUDITORS TO THE SHAREHOLDERS OF HARTCLIFFE LIMITED

We have audited the accounts on pages 5 to 19 which have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 11 and 12.

Respective responsibilities of directors and auditors

As described on page three, the company's directors are responsible for the preparation of accounts. It is our responsibility to form an independent opinion, based on our audit, on those accounts 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 accounts. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the accounts, 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 accounts 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 accounts.

Opinion

In our opinion the accounts give a true and fair view of the state of the company's affairs as at 30 September 1996 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Solomon Hare
Registered Auditors
Chartered Accountants
Oakfield House
Oakfield Grove
Clifton
Bristol BS8 2BN

Dated: 19 February 1997

HARTCLIFFE LIMITED

PROFIT AND LOSS ACCOUNT

For the year ended 30 September 1996

	Note	30.9.96 £	30.9.95 £
TURNOVER	2	7,954,396	5,966,351
Cost of sales		5,098,684	4,161,449
		<hr/>	<hr/>
GROSS PROFIT		2,855,712	1,804,902
Administrative expenses			
Trading		1,815,688	1,682,650
Exceptional	3	-	(135,499)
		<hr/>	<hr/>
OPERATING PROFIT	5	1,040,024	257,751
Interest payable and similar charges	7	125,207	128,330
		<hr/>	<hr/>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		914,817	129,421
Tax on profit on ordinary activities	8	358,000	10,000
		<hr/>	<hr/>
PROFIT FOR THE FINANCIAL YEAR		556,817	119,421
Dividends	9	88,407	31,904
		<hr/>	<hr/>
Retained profit for year		468,410	87,517
Retained profit brought forward		128,957	41,440
		<hr/>	<hr/>
RETAINED PROFIT CARRIED FORWARD		<u>597,367</u>	<u>128,957</u>
CONTINUING OPERATIONS			

None of the company's activities were acquired or discontinued during the year.

The notes on pages 11 to 19 form part of these accounts

HARTCLIFFE LIMITED

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
For the year ended 30 September 1996

	30.9.96 £	30.9.95 £
Profit for the financial year	556,817	119,421
Unrealised surplus on revaluation of certain fixed assets	16,994	123,155
Total recognised gains and losses for the year	<u>573,811</u>	<u>242,576</u>

The notes on pages 11 to 19 form part of these accounts

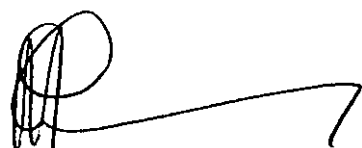
HARTCLIFFE LIMITED

BALANCE SHEET

As at 30 September 1996

	Note	30.9.96		30.9.95	
		£	£	£	£
FIXED ASSETS					
Tangible assets	10		1,676,324		1,720,633
CURRENT ASSETS					
Stocks	11	290,372		368,082	
Debtors	12	1,432,085		1,251,319	
Cash at bank and in hand		56,715		167	
		1,779,172		1,619,568	
CREDITORS: Amounts falling due within one year	13	2,175,229		2,376,821	
NET CURRENT LIABILITIES:			(396,057)		(757,253)
TOTAL ASSETS LESS CURRENT LIABILITIES:			1,280,267		963,380
CREDITORS: Amounts falling due after more than one year	14		452,537		641,054
Provision for liabilities and charges	18		20,000		-
			£807,730		£322,326
CAPITAL AND RESERVES:					
Called up share capital	19		6,450		6,450
Revaluation reserve	20		203,913		186,919
Profit and loss account			597,367		128,957
			£807,730		£322,326

Approved by the Board on 19.2.97



M L EMERY
DIRECTOR

The notes on pages 11 to 19 form part of these accounts

HARTCLIFFE LIMITED

CASH FLOW STATEMENT

For the year ended 30 September 1996

	30.9.96	30.9.95
	£	£
Net cash (outflow)/inflow from operating activities (Note 1)	922,846	(41,942)
Returns on investments and servicing of finance		
Interest element of hire purchase repayments	(16,856)	(38,539)
Interest paid	(111,784)	(89,791)
Dividends paid	(57,187)	(71,964)
	<hr/>	<hr/>
Net cash outflow from returns on investments and servicing of finance	(185,827)	(200,294)
Tax paid	(4,844)	(1,741)
Investing activities		
Purchase of tangible fixed assets	(214,387)	(614,657)
Sale of tangible fixed assets	15,000	-
	<hr/>	<hr/>
Net cash outflow from investing activities	(199,387)	(614,657)
Net cash inflow/(outflow) before financing	532,788	(858,634)
Financing (Note 4)		
Capital element of hire purchase repayments	(111,107)	(145,283)
Additional borrowings	84,750	1,141,428
Borrowings repaid	(449,883)	-
	<hr/>	<hr/>
Net cash (outflow)/inflow from financing	(476,240)	996,145
Increase/(decrease) in cash and cash equivalents (Note 2)	56,548	137,511

The notes on pages 9 and 10 form part of this cashflow statement

HARTCLIFFE LIMITED

NOTES TO THE CASH FLOW STATEMENT

For the year ended 30 September 1996

1 RECONCILIATION OF OPERATING LOSS
TO NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES

	30.9.96	30.9.95
	£	£
Operating profit	1,043,457	257,751
Depreciation charges	261,419	188,829
(Profit)/loss on sale of fixed assets	(729)	32,539
(Increase) in debtors	(197,852)	(256,612)
Decrease in creditors	(261,159)	(174,247)
Decrease in stocks	77,710	45,297
Exceptional item (Note 5)	-	(135,499)
Net cash inflow/(outflow) from operating activities	<u>922,846</u>	<u>(41,942)</u>

2 ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS DURING THE YEAR

Year ended 30 September 1996

	£
Balance at 1 October 1995	167
Net cash inflow	<u>56,548</u>

Balance at 30 September 1996	<u>56,715</u>
------------------------------	---------------

Year end 30 September 1995

	£
Balance at 1 October 1994	5,433
Net cash outflow	<u>(5,266)</u>

Balance at 30 September 1995	<u>167</u>
------------------------------	------------

3 ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS AS SHOWN IN THE BALANCE SHEET

Year ended 30 September 1996

	30.9.96	1.10.95	Change in Year
	£	£	£
Cash at bank and in hand	56,715	167	56,548
Bank overdrafts	-	(128,662)	128,662
	<u>56,715</u>	<u>(128,495)</u>	<u>185,210</u>

Year ended 30 September 1995

	30.9.95	1.10.94	Change in Year
		£	£
Cash at bank and in hand	167	5,433	(5,266)
Bank overdrafts	(128,662)	(271,439)	142,777
	<u>(128,495)</u>	<u>(266,006)</u>	<u>137,511</u>

HARTCLIFFE LIMITED

NOTES TO THE CASH FLOW STATEMENT
For the year ended 30 September 1996

4 ANALYSIS OF CHANGES IN FINANCING DURING THE YEAR

	Hire purchase obligations	Bank loans	Other loans
Balance at 1 October 1995	223,524	342,650	549,883
Set off of issue costs	-	2,450	-
Repayments made in year	(111,017)	-	(449,883)
Inception of hire purchase agreements	84,750	-	-
	<u>197,167</u>	<u>345,100</u>	<u>100,000</u>

5 MAJOR NON-CASH TRANSACTIONS

Included within operating activities is an exceptional item which has no cash implications.

See Note 3 to the accounts (page 12) for a further explanation.

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

1. ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and are in accordance with applicable accounting standards.

Turnover

Turnover represents amounts receivable for goods and services provided in the UK net of value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation, less depreciation. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Freehold Property	- 50 years
Leasehold Improvements	- term of lease
Freehold Improvements	- 25 years
Plant and Machinery	- 5-25 years
Fixtures and Fittings	- 4-10 years
Motor Vehicles	- 3 years

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value. Cost is calculated as follows:

Raw materials and consumables - Cost of purchase on first in, first out basis.

Work in progress and finished goods - Cost of raw materials and labour together with attributable overheads.

Net realisable value is based on estimated selling price less further costs to completion and disposal.

Leased assets

Where assets are financed by leasing agreements that give rights approximating to ownership (finance leases), the assets are treated as if they had been purchased outright. The amount capitalised is the present value of the minimum lease payments payable over the term of the lease. The corresponding leasing commitments are shown as amounts payable to the lessor. Depreciation on the relevant assets is charged to the profit and loss account.

Lease payments are analysed between capital and interest components so that the interest element of the payment is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. The capital part reduces the amounts payable to the lessor. All other leases are treated as operating leases. Their annual rentals are charged to the profit and loss account on a straight line basis over the term of the lease.

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

1. ACCOUNTING POLICIES - CONTINUED

Pension costs

The company operates a fully-insured defined contribution pension scheme covering the majority of employees. The assets of the scheme are held separately from those of the company in an independently administrated fund.

The pension cost charge represents contributions payable by the company to these funds. The company also contributes to the personal pension schemes of the officers of the company.

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that liability to taxation is unlikely to crystallise.

2. TURNOVER

The turnover and profit before taxation is wholly attributable to the principal activity of the company.

3. EXCEPTIONAL ITEM

The exceptional item in 1995 consists of a credit of £237,718 which relates to the write-off of intercompany debt net of legal fees. The debt was written off as part of the restructuring of the Hartcliffe Group.

The remaining £102,219 of the exceptional item is a charge in respect of an intercompany balance which is irrecoverable and therefore has been provided for.

4. STAFF COSTS

	30.9.96	30.9.95
	£	£
Wages and salaries	2,038,953	1,750,035
Social security costs	188,513	173,617
Other pension costs	69,084	92,363
	<hr/>	<hr/>
	2,296,550	2,016,015
	<hr/>	<hr/>

The average weekly number of employees (excluding directors) during the year was as follows:

	30.9.96	30.9.95
Production	70	74
Administration	29	20
Selling	3	4
	<hr/>	<hr/>
	101	98
	<hr/>	<hr/>

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

5. OPERATING PROFIT

The operating profit is stated after charging:

	30.9.96 £	30.9.95 £
Directors' emoluments (see below)	308,255	266,901
Directors' pensions	26,739	25,707
Depreciation - Owned assets	225,862	110,059
Depreciation - Assets on hire purchase	35,557	78,770
Hire of plant and machinery	42,579	142,763
Loss on disposal of fixed assets	-	32,539
Auditors' remuneration	10,000	10,000
	<u> </u>	<u> </u>
and crediting:		
Profit on disposal of fixed assets	729	-
	<u> </u>	<u> </u>

6. DIRECTORS

Details of individual director's emoluments, excluding pension contributions, were as follows:

	30.9.96 £	30.9.95 £
Chairman and highest paid director	<u>77,581</u>	<u>70,748</u>

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

6. DIRECTORS - CONTINUED

The above emoluments are included in the information which follows.

The directors' emoluments, excluding pension contributions, fell within the following ranges:

	30.9.96	30.9.95
£0 - £ 5,000	-	2
£35,001 - £40,000	-	1
£40,001 - £45,000	-	1
£45,001 - £50,000	1	-
£50,000 - £55,000	1	-
£55,001 - £60,000	-	2
£60,001 - £65,000	1	-
£65,001 - £70,000	1	-
£70,001 - £75,000	-	1
£75,000 - £80,000	1	-
	<u>1</u>	<u>7</u>

7. INTEREST PAYABLE AND SIMILAR CHARGES

	30.9.96 £	30.9.95 £
Bank overdrafts repayable within five years	33,873	28,336
Hire purchase	16,856	40,077
Invoice discounting	54,545	49,015
Other	19,933	10,902
	<u>125,207</u>	<u>128,330</u>

8. TAXATION

The tax charge on the profit on ordinary activities for the year was as follows:

	30.9.96 £	30.9.95 £
Based on the adjusted results of the year:		
UK corporation tax at 32.1% (1995: 25%)	335,003	10,000
Under provision in prior years	2,997	-
Deferred taxation	20,000	-
	<u>358,000</u>	<u>10,000</u>

9. DIVIDENDS

	30.09.96 £	30.09.95 £
Paid dividend of £5.00 per share (1995: £1.16)	32,247	6,964
Proposed dividend of £8.71 per share (1995: £4.16)	56,160	24,940
	<u>88,407</u>	<u>31,904</u>

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS
For the year ended 30 September 1996

10. TANGIBLE FIXED ASSETS

	Freehold property	Freehold improvements	Leasehold improvements	Plant & machinery	Fixtures & fittings	Motor vehicles	Totals
	£	£	£	£	£	£	£
COST OR VALUATION:							
As at 1 October 1995	530,387	180,522	8,792	1,506,392	52,881	28,310	2,307,284
Additions	-	61,301	-	147,410	5,676	-	214,387
Disposals	-	-	-	(30,861)	-	-	(30,861)
Revaluations	-	-	-	16,994	-	-	16,994
At 30 September 1996	530,387	241,823	8,792	1,639,935	58,557	28,310	2,507,804
DEPRECIATION:							
As at 1 October 1995	-	21,396	1,772	544,015	16,310	3,158	586,651
Charge for year	10,596	12,049	1,772	215,986	11,584	9,432	261,419
Disposals	-	-	-	(16,590)	-	-	(16,590)
At 30 September 1996	10,596	33,445	3,544	743,411	27,894	12,590	831,480
NET BOOK VALUE							
At 30 September 1996	£519,791	£208,378	£5,248	£896,524	£30,663	£15,720	£1,676,324
At 30 September 1995	£530,387	£159,126	£7,020	£962,377	£36,571	£25,152	£1,720,633

The net book value of assets held under hire purchase contracts included in the above amounted to £336,177 (1995 £346,499).

At 30 September 1996 the company had no capital commitments.

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

11.	STOCKS	30.9.96	30.9.95
		£	£
	Stock	153,055	170,575
	Work in progress	137,317	197,507
		<u>290,372</u>	<u>368,082</u>

12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.96	30.9.95
		£	£
	Trade debtors	1,229,009	1,090,809
	Other debtors	84,431	11,436
	Prepayments	90,057	120,811
	Directors' current accounts (Note 21)	8,450	11,834
	Advance corporation tax recoverable	20,138	16,429
		<u>1,432,085</u>	<u>1,251,319</u>

Included in prepayments in both years is £10,000 which is due in more than one year.

13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.96	30.9.95
		£	£
	Other loans (note 15)	50,000	213,331
	Bank loans and overdrafts (note 16)	9,722	138,384
	Trade creditors	1,138,759	1,032,238
	Other creditors	58,071	576,354
	Corporation tax	321,903	2,000
	Other taxes & social security	239,213	149,070
	Accruals and deferred income	171,152	110,692
	Proposed dividend	56,160	24,940
	Hire purchase obligations	109,213	125,738
	Advance corporation tax payable	21,036	4,074
		<u>2,175,229</u>	<u>2,376,821</u>

14.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	30.9.96	30.9.95
		£	£
	Other loans (note 15)	50,000	210,340
	Bank loans and overdrafts (note 16)	335,378	332,928
	Hire purchase obligations	67,159	97,786
		<u>452,537</u>	<u>641,054</u>

Obligations under hire purchase contracts are all due within five years.

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

15. OTHER LOANS

The loan of £100,000 is secured by a fixed and floating charge over the assets of the company.

16. BANK LOANS AND OVERDRAFTS

The aggregate amount of bank loans and overdrafts is as follows:

	30.9.96 £	30.9.95 £
Amounts falling due within one year:		
Bank overdrafts	-	128,662
Bank loans	9,722	9,722
	<hr/>	<hr/>
	9,722	138,384
Amounts falling due after one year:		
Bank loans	335,378	332,928
	<hr/>	<hr/>
TOTAL	<u>345,100</u>	<u>471,312</u>

The loan is secured by a fixed charge over the company's freehold property and specific assets.

17. OBLIGATIONS UNDER OPERATING LEASES

At 30 September 1996 the company had annual commitments under non-cancellable operating leases as follows:

	Other	
	30.9.96 £	30.9.95 £
Expiring:		
Within one year	6,075	20,172
In two to five years	50,490	50,787
Thereafter	-	1,802
	<hr/>	<hr/>
	<u>56,565</u>	<u>23,314</u>

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

18. PROVISIONS FOR LIABILITIES AND CHARGES

Deferred taxation for which provision has been made in the accounts and the amounts for which no provision has been made, are as follows:

	Provided		Not provided	
	30.9.96 £	30.9.95 £	30.9.96 £	30.9.95 £
Accelerated capital allowances	20,000	-	98,000	94,000
Revaluation on plant and machinery	-	-	38,000	23,500
	<u>20,000</u>	<u>-</u>	<u>136,000</u>	<u>117,500</u>

19. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	30.9.96 £	30.9.95 £
100,000	Ordinary	£1	<u>100,000</u>	<u>100,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.96 £	30.9.95 £
6,450	Ordinary	£1	<u>6,450</u>	<u>6,450</u>

20. REVALUATION RESERVE

	30.9.96 £	30.9.95 £
Balance brought forward	186,919	63,764
Movement in the year	<u>16,994</u>	<u>123,155</u>
Balance carried forward	<u>203,913</u>	<u>186,919</u>

The reserve has arisen due to the revaluation of certain fixed assets during the year by the directors of the company.

HARTCLIFFE LIMITED

NOTES TO THE ACCOUNTS

For the year ended 30 September 1996

21. DIRECTORS' CURRENT ACCOUNTS

The current accounts of the following directors were overdrawn the year:

	M L Emery £	J Muniesa £	P N Elliot £	A Matthews £
Overdrawn balance at 30 September 1996	8,000	-	300	150
Overdrawn balance at 1 October 1995	<u>9,484</u>	<u>800</u>	<u>1,400</u>	<u>150</u>
Maximum overdrawn balance during the year	<u>9,484</u>	<u>800</u>	<u>1,400</u>	<u>150</u>

The balances at 30 September 1996 have been repaid since the year end.

22. ULTIMATE PARENT COMPANY

The ultimate parent undertaking is EMBU Holdings Limited which is incorporated in Great Britain and registered in England and Wales.

Since the year end, the entire share capital of EMBU Holdings Limited was acquired by Havelock Europa Plc.

23. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	30.9.96 £	30.9.95 £
Profit for the financial year	556,817	119,421
Revaluation of assets	16,994	123,155
Dividends	(88,407)	(31,904)
	<hr/>	<hr/>
Net addition to shareholders' funds	485,404	210,672
Opening to shareholders' funds	322,326	111,654
	<hr/>	<hr/>
Closing shareholders' funds	<u>807,730</u>	<u>322,326</u>