COMPANY REGISTRATION NUMBER 3128724

BIGHAND LIMITED

ABBREVIATED ACCOUNTS

FOR

31 MARCH 2006

SLAVEN JEFFCOTE LLP
Chartered Certified Accountants & Registered Auditors
1 Lumley Street
Mayfair
London
W1K 6TT

BIGHAND LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2006

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BIGHAND 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 4 to 8, together with the financial statements of the company for the year ended 31 March 2006 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 4 to 8 are properly prepared in accordance with those provisions.

OTHER INFORMATION
On 29/6/06...... we reported, as auditor of the company, to the shareholders on the financial statements prepared under Section 226 of the Companies Act 1985 for the year ended 31 March 2006, and the full text of our audit report is reproduced on pages 2 to 3

Slaven Jeffcote LLP

SLAVEN JEFFCOTE LLP
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& Registered Auditors

1 Lumley Street
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W1K 6TT
29/6/06.........

BIGHAND LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF BIGHAND LIMITED

YEAR ENDED 31 MARCH 2006

We have audited the financial statements of Bighand Limited for the year ended 31 March 2006 on pages 6 to 14 which have been prepared on the basis of the accounting policies set out on pages 8 to 10.

This report is made solely to the company's shareholders, 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 shareholders those matters we are required to state to them in an 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 and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

As described in the Statement of Directors' Responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 applicable to small companies. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if 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.

OPINION

In our opinion:

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF BIGHAND LIMITED *(continued)*

YEAR ENDED 31 MARCH 2006

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 March 2006 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 year ended 31 March 2006.

Slaven Jeffcote LLP

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& Registered Auditors

1 Lumley Street
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29/6/06

BIGHAND LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2006

	Note	2006 £	2006 £	2005 £
FIXED ASSETS	**2**			
Tangible assets			**30,631**	38,277
CURRENT ASSETS				
Stocks		**80,366**		147,237
Debtors		**2,643,555**		2,011,884
Cash at bank and in hand		**4,885,685**		2,732,772
		7,609,606		4,891,893
CREDITORS: Amounts falling due within one year		**3,786,858**		2,567,400
NET CURRENT ASSETS			**3,822,748**	2,324,493
TOTAL ASSETS LESS CURRENT LIABILITIES			**3,853,379**	2,362,770
CAPITAL AND RESERVES				
Called-up equity share capital	**3**		**1,000**	1,000
Share premium account			**14,975**	14,975
Profit and loss account			**3,837,404**	2,346,795
SHAREHOLDERS' FUNDS			**3,853,379**	2,362,770

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 29/6/2006 and are signed on their behalf by:

MR S P THOMPSON

The notes on pages 5 to 8 form part of these abbreviated accounts.

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention.

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-FRS 21 'Events after the Balance Sheet date (IAS 10)'; and

-the presentation requirements of 'FRS 25 'Financial Instruments: Disclosure and Presentation (IAS 32)''.

FRS 21 'Events after the Balance Sheet date (IAS 10)'

The adoption of FRS 21 has resulted in a change in accounting policy in respect of proposed equity dividends. If the company declares dividends to the holders of equity instruments after the balance sheet date, the company does not recognise those dividends as a liability at the balance sheet date. All dividends in respect of the current year have been declared before the balance sheet date and no further dividends have been proposed. There were no dividends paid or proposed in respect of the previous financial year; therefore, the adoption of this policy has had no affect on the financial statements.

FRS 25 'Financial Instruments: Disclosure and Presentation (IAS 32)'

The adoption of FRS25 has resulted in a change to the presentation of the profit and loss reserves carried forward and brought forward. Prior to the adoption of this policy the profit and loss reserves were shown on the face of the profit and loss account. Following the policy's adoption the profit and loss reserves are now detailed in the notes to the financial statements.

The adoption of FRS25 has also resulted in change to the presentation of dividends. Prior to the adoption of FRS25, dividends were shown on the face of the profit and loss account. Dividends are now deducted directly from equity and this is presented in the notes to the financial statements.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax, plus any adjustment for deferred income, so that income is recognised only when the goods and services have actually been provided to the company's customers.

1. **ACCOUNTING POLICIES** *(continued)*

Research and development

Research and development expenditure is written off in the year in which it is incurred.

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:

Fixtures & Fittings	-	25% reducing balance
Equipment	-	50% straight line

Stocks

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

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.

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2005	248,150
Additions	31,077
At 31 March 2006	279,227
DEPRECIATION	
At 1 April 2005	209,873
Charge for year	38,723
At 31 March 2006	248,596

2. FIXED ASSETS *(continued)*

NET BOOK VALUE	
At 31 March 2006	**30,631**
At 31 March 2005	38,277

3. SHARE CAPITAL

Authorised share capital:

	2006	2005
	£	£
90,000,000 Ordinary shares of £0.01 each	**900,000**	900,000

Allotted, called up and fully paid:

	2006		2005	
	No	**£**	No	£
Ordinary shares of £0.01 each	**100,000**	**1,000**	100,000	1,000
Equity shares				
Ordinary shares of £0.01 each	**100,000**	**1,000**	100,000	1,000

On 1 August 2002, the Company granted 8,998 options to its staff to acquire ordinary shares of £0.01 each, at the exercise price of £6.42. The options are exercisable between two to ten years of the of the date of grant.