

**Unaudited Abbreviated Accounts**  
**for the Year Ended 30th November 2005**  
**for**  
**KOOKU LIMITED**

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**KOOKU LIMITED**

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for the Year Ended 30th November 2005**

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**KOOKU LIMITED**

**Company Information**  
**for the Year Ended 30th November 2005**

**DIRECTORS:**

S D Tremlett  
P J Rouse  
A R Martin  
J Martin

**SECRETARY:**

S D Tremlett

**REGISTERED OFFICE:**

Unit D2  
Churcham Business Park  
Churcham  
Gloucestershire  
GL2 8AA

**REGISTERED NUMBER:**

04827801

**ACCOUNTANTS:**

Davies Mayers Barnett LLP  
Pillar House  
113/115 Bath Road  
Cheltenham  
Gloucestershire  
GL53 7LS

**KOOKU LIMITED**

**Abbreviated Balance Sheet**  
**30th November 2005**

	Notes	2005 £	2004 £
<b>FIXED ASSETS</b>			
Tangible assets	2	18,840	-
<b>CURRENT ASSETS</b>			
Stocks		15,130	-
Debtors		44,982	100
Cash at bank		<u>2,303</u>	<u>-</u>
		62,415	100
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>(182,831)</u>	<u>-</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(120,416)</u>	<u>100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(101,576)</u>	<u>100</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		<u>(101,676)</u>	<u>-</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(101,576)</u>	<u>100</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th November 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

**KOOKU LIMITED**

**Abbreviated Balance Sheet - continued**  
**30th November 2005**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, appearing to read 'P J Rotse', written over a horizontal line.

P J Rotse - Director

Approved by the Board on 16th May 2006

The notes form part of these abbreviated accounts

## **KOOKU LIMITED**

### **Notes to the Abbreviated Accounts** **for the Year Ended 30th November 2005**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and on a going concern basis. The validity of the going concern basis is dependent on the continued support of the parent company, Wireless Innovation Limited.

##### **Turnover**

Turnover represents net invoiced sale of goods and services, excluding Value Added Tax. Turnover from maintenance contracts is spread over the life of the maintenance contract.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% Straight line
Computer equipment	- 33% Straight line

Cost is defined as the purchase cost less any residual value. Depreciation is then charged, on a monthly basis, from the commencement of the useful economic life of the asset, at the above rates. The net book values of the assets are regularly reviewed by the directors and any further appropriate adjustments to carrying value are made.

##### **Stocks**

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

Costs include all costs incurred in bringing each product to its present location and condition. Net realisable value is based on estimated selling price less further costs expected to be incurred on disposal.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed at the balance sheet date. Full provision is made without discounting for all deferred tax liabilities. Deferred tax assets are recognised to the extent that it is more likely than not that they will be recovered against taxable profits.

## KOOKU LIMITED

### Notes to the Abbreviated Accounts - continued for the Year Ended 30th November 2005

#### 2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
Additions	<u>27,161</u>
At 30th November 2005	<u>27,161</u>
<b>DEPRECIATION</b>	
Charge for year	<u>8,321</u>
At 30th November 2005	<u>8,321</u>
<b>NET BOOK VALUE</b>	
At 30th November 2005	<u><u>18,840</u></u>

#### 3. CREDITORS

#### 4. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2005 £	2004 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

#### 5. ULTIMATE PARENT COMPANY

The ultimate parent company at 30th November 2004 was Chronos Technology Limited, a company incorporated in England and Wales.

On 8th December 2004 the entire share capital of the company was acquired by Wireless Innovation Limited, and as such the company ceased to be a member of the Chronos group.

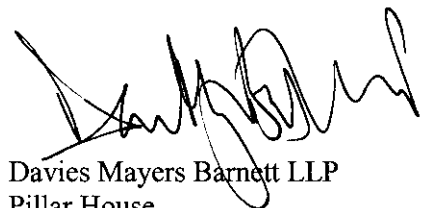
**KOOKU LIMITED**

**Report of the Accountants to the Directors of**  
**KOOKU LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30th November 2005 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Davies Mayers Barnett LLP  
Pillar House  
113/115 Bath Road  
Cheltenham  
Gloucestershire  
GL53 7LS

16th May 2006