

SPCD (SHAVINGTON) LIMITED

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2004

COMPANY REGISTRATION NUMBER 5069227



SPCD (SHAVINGTON) LIMITED

**Balance Sheet
As at 31 December 2004**

	Notes	Period ended 31 December 2004 £
Debtors		
Amounts falling due after more than one year	1	1
Total Net Assets		<u>1</u>
Capital and Reserves		
Called up share capital		1
Total shareholders' funds		<u>1</u>

From date of incorporation, 10 March 2004, to 31 December 2004 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.

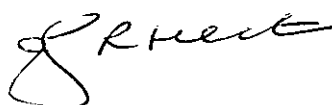
The directors acknowledge their responsibility for:

(a) ensuring the company keeps accounting records which comply with section 221 of the Companies Act 1985;

and

(b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 226, and which otherwise comply with the requirements of the Companies Acts relating to accounts, so far as applicable to the company.

Signed on behalf of the Board



J Heaton
Company Secretary

SPCD (SHAVINGTON) LIMITED

Notes to the accounts

Period ended
31 December
2004
£

1 Debtors amounts falling due after one year

Amounts owed by group undertakings

1

1 Called up share capital

At 10 March 2004
and
31 December
2004
£

Authorised

1000 ordinary shares of £1 each

1,000

Issued

1 ordinary shares of £1 each

1

2 Ultimate parent undertaking and ultimate controlling party

In the opinion of the directors the company's ultimate controlling party is the ultimate parent undertaking, Franz Haniel & Cie GmbH, a company registered in Germany, by virtue of it's majority shareholding in the intermediate parent Celesio AG and it's consolidation of the Celesio AG Group results into it's own financial statements.