

REGISTERED NUMBER: 3404773

Abbreviated Financial Statements for the Period 17 July 1997 to 31 July 1998

for

ARIA TECHNOLOGY LIMITED



**ARIA TECHNOLOGY LIMITED**

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**for the Period 17 July 1997 to 31 July 1998**

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**ARIA TECHNOLOGY LIMITED**

**Company Information**  
**for the Period 17 July 1997 to 31 July 1998**

**DIRECTOR:** A. Taheri

**SECRETARY:** P. Lee

**REGISTERED OFFICE:** Studios 1-5, 13 & 14,  
Imex Business Park  
Hamilton Road  
Longsight  
MANCHESTER  
M13 0PD

**REGISTERED NUMBER:** 3404773

**AUDITORS:** HLC & Co  
Registered Auditors  
Accountants  
832 Hyde Road  
Manchester  
M18 7JD

**ARIA TECHNOLOGY LIMITED**

**Report of the Auditors to**  
**ARIA TECHNOLOGY LIMITED**  
**Under Section 247B of the Companies Act 1985**

We have examined the abbreviated financial statements on pages three to four, together with the full financial statements of the company for the period ended 31 July 1998 prepared under Section 226 of the Companies Act 1985.

**Respective responsibilities of director and auditors**

The director is responsible for preparing the abbreviated financial statements 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 financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to 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 financial statements and that the abbreviated financial statements 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 full financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to four are properly prepared in accordance with those provisions.

*HLC & Co*

HLC & Co  
Registered Auditors  
Accountants  
832 Hyde Road  
Manchester  
M18 7JD

Dated: 2/9/99

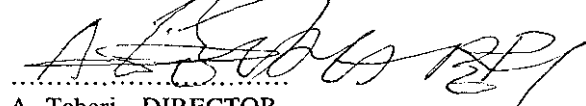
**ARIA TECHNOLOGY LIMITED**

**Abbreviated Balance Sheet**  
**31 July 1998**

	Notes	£	£
<b>FIXED ASSETS:</b>			
Tangible assets	2		80,218
<b>CURRENT ASSETS:</b>			
Stocks		214,148	
Debtors		333,498	
Cash in hand		16,676	
		<u>564,322</u>	
<b>CREDITORS:</b> Amounts falling due within one year		<u>556,264</u>	
<b>NET CURRENT ASSETS:</b>			<u>8,058</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			<u><u>£88,276</u></u>
<b>CAPITAL AND RESERVES:</b>			
Called up share capital	3		100
Profit and loss account			<u>88,176</u>
Shareholders' funds			<u><u>£88,276</u></u>

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

**ON BEHALF OF THE BOARD:**



A. Taheri - DIRECTOR

Approved by the Board on 2/9/99

The notes form part of these financial statements

## **ARIA TECHNOLOGY LIMITED**

### **Notes to the Abbreviated Financial Statements** **for the Period 17 July 1997 to 31 July 1998**

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

##### **Accounting convention**

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

##### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

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

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

Plant and machinery etc                      - 25% on reducing balance

##### **Stocks**

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

##### **Deferred taxation**

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the director, there is reasonable probability that the liability will not arise in the foreseeable future.

#### **2. TANGIBLE FIXED ASSETS**

	Total
	<u>£</u>
<b>COST:</b>	
Additions	106,957
At 31 July 1998	<u>106,957</u>
<b>DEPRECIATION:</b>	
Charge for period	26,739
At 31 July 1998	<u>26,739</u>
<b>NET BOOK VALUE:</b>	
At 31 July 1998	<u><u>80,218</u></u>

#### **3. CALLED UP SHARE CAPITAL**

##### **Authorised:**

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

##### **Allotted, issued and fully paid:**

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