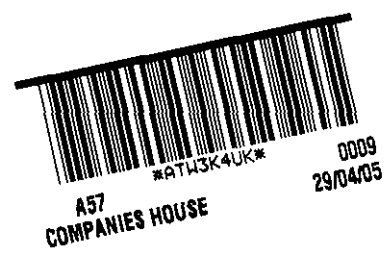


Carp (H) Limited

Financial statements

for the year ended 31 December 2004

Registered Number 4246719



Carp (H) Limited

Directors and advisors

Directors

M N Jonas

E A C Spencer-Churchill, Lord

Secretary

A P Bradshaw

Solicitors

Clifford Chance LLP

10 Upper Bank Street

London

E14 5JJ

Registered Office

Beechwood Place

Thame Business Park

Wenman Road

Thame

Oxfordshire

OX9 3XA

Registered Number

4246719

Carp (H) Limited

Directors' report for the year ended 31 December 2004

The directors present their report together with the unaudited financial statements of the Company for the year ended 31 December 2004.

The company is dormant and has not traded during the year.

Directors and their interests

The directors who held office during the year are as follows:

M N Jonas

E A C Spencer Churchill, Lord

Neither of the directors at 31 December 2004 had any interests in the shares of the Company. The interests of Messrs. Jonas and Spencer-Churchill in the share capital of Sun CP Topco Limited, the ultimate parent company at that date, are disclosed in the financial statements of that company.

By order of the Board

A handwritten signature in dark ink, appearing to be 'M N Jonas', with a horizontal line underneath.

Director
26 April 2005

Carp (H) Limited

Balance sheet as at 31 December 2004

	Note	31 December 2004 £'000	31 December 2003 £'000
Fixed assets			
Investment	3	-	-
Current assets			
Debtors	4	10,000	10,000
Creditors: amounts falling due within one year	5	(418)	(418)
Net current assets		9,582	9,582
Net assets		9,582	9,582
Capital and reserves			
Called up share capital	6	8,199	8,199
Share premium account	7	18,463	18,463
Profit and loss account	7	(17,080)	(17,080)
Shareholders' funds		9,582	9,582
Analysis of shareholders' funds			
Equity		9,582	9,582
Total shareholders' funds		9,582	9,582

For the year ended 31 December 2004 the company was entitled to the exemption under section 249AA(1) of the Companies Act 1985. Members have not required the company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

(i) ensuring the company keeps accounting records which comply with section 221; and

(ii) 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 section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 2 to 5 were approved by the Board of Directors on _____ and were signed on their behalf by:

 Director

26th April 2005

Carp (H) Limited

Notes to the financial statements for the year ended 31 December 2004

1 Dormant Status

The company was dormant (within the meaning of section 249AA of the Companies Act 1985) throughout the year ended 31 December 2004. The company has not traded during the year. The company received no income and incurred no expenditure during the year and therefore made neither profit nor loss.

2 Profit and loss account

As the Company has not traded during this or the prior year, no profit and loss account has been prepared. No gains or losses were recognised in the year.

3 Investment

The Company holds the following investment at 31 December 2004:

Name of undertaking	Country of incorporation	Principal activity	Percentage of nominal value of issued shares held	Type of share capital
Carp (CP) Limited	England & Wales	Intermediate holding company	100%	Ordinary

The directors reviewed the carrying value of the investment during the period ended 31 December 2002 and wrote down the investment in full due to the fact that Carp (CP) Limited no longer has any inherent value.

4 Debtors

	31 December 2004 £'000	31 December 2003 £'000
Amounts owed by group undertakings	10,000	10,000

Carp (H) Limited

Notes to the financial statements for the year ended 31 December 2004 (continued)

5 Creditors: amounts falling due within one year

	31 December 2004 £'000	31 December 2003 £'000
Amounts due to group undertakings	418	418

6 Called up share capital

	31 December 2004 £'000	31 December 2003 £'000
Authorised		
53,150,500 Ordinary shares of £1 each	53,151	53,151
	53,151	53,151
Allotted, called up and fully paid		
8,199,000 Ordinary shares of £1 each	8,199	8,199
	8,199	8,199

7 Reserves

	Share premium account £'000	Profit and loss account £'000	Total £'000
As at 31 December 2003	18,463	(16,437)	2,026
Result for the financial year	-	-	-
At 31 December 2004	18,463	(16,437)	2,026

Carp (H) Limited

Notes to the financial statements for the year ended 31 December 2004 (continued)

8 Related party disclosures

The Company has taken advantage of the exemption under FRS 8 "Related Party Disclosures" not to disclose related party transactions between companies which are 90% owned by the ultimate parent company.

9 Ultimate parent company and controlling party

The Company is 100% owned by Carp (Jersey) 2 Limited, a company registered in Jersey.

At 31 December 2004, the directors regard the ultimate controlling party to be Sun CP Topco Limited, a company registered in England and Wales. No one individual has overall control of this company.

For the year ended 31 December 2004 the largest and smallest group of which the Company is a member and for which group accounts are drawn up is that of Sun CP Topco Limited.