

**Report of the Directors and  
Financial Statements  
for the Year Ended 31 March 2016  
for  
D.P.D. Limited**

**D.P.D. Limited**

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for the year ended 31 March 2016**

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**D.P.D. Limited**

**Company Information  
for the year ended 31 March 2016**

**DIRECTORS:**

S N Pandya  
Dr A Brackpool  
A M Batra  
B N Mohanan  
T R Gopi Kannan

**REGISTERED OFFICE:**

Ham Street  
Baltonsborough  
Glastonbury  
Somerset  
BA6 8QG

**REGISTERED NUMBER:**

03851847 (England and Wales)

**AUDITORS:**

Bennett Brooks & Co Limited  
Chartered Accountants  
& Statutory Auditors  
St George's Court  
Winnington Avenue  
Northwich  
Cheshire  
CW8 4EE

**D.P.D. Limited**

**Report of the Directors  
for the year ended 31 March 2016**

The directors present their report with the financial statements of the company for the year ended 31 March 2016.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of horticulture specialists.

**DIVIDENDS**

An interim dividend of 40p per share was paid on 15 May 2015. The directors recommend that no final dividend be paid.

The total distribution of dividends for the year ended 31 March 2016 will be £100,000.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 April 2015 to the date of this report.

S N Pandya  
Dr A Brackpool  
A M Batra  
B N Mohanan  
T R Gopi Kannan

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Directors are responsible for preparing the Strategic Report, Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" (FRS 102). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- notify the shareholders in writing about the use of disclosure exemptions, if any, or FRS 102 used in the preparation of the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

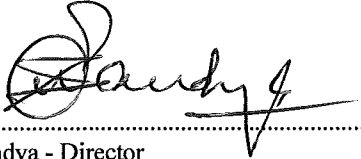
**D.P.D. Limited**

**Report of the Directors  
for the year ended 31st March 2016**

**AUDITORS**

The auditors, Bennett Brooks & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**



.....  
S N Pandya - Director

Date: 19/4/2016 .....

## **Report of the Independent Auditors to the Members of D.P.D. Limited**

We have audited the financial statements of D.P.D. Limited for the year ended 31 March 2016 on pages six to fifteen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2016 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Members of  
D.P.D. Limited**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.



Jason Leach (Senior Statutory Auditor)  
for and on behalf of Bennett Brooks & Co Limited  
Chartered Accountants  
& Statutory Auditors  
St George's Court  
Winnington Avenue  
Northwich  
Cheshire  
CW8 4EE

Date: 19 April 2016.....

**D.P.D. Limited**

**Statement of Comprehensive Income  
for the year ended 31 March 2016**

	Notes	2016 £	2015 £
<b>TURNOVER</b>	2	1,523,585	1,586,848
Cost of sales		<u>(753,299)</u>	<u>(892,422)</u>
<b>GROSS PROFIT</b>		770,286	694,426
Administrative expenses		<u>(421,738)</u>	<u>(380,934)</u>
		348,548	313,492
Other operating income		<u>295</u>	<u>994</u>
<b>OPERATING PROFIT</b>	4	348,843	314,486
Interest payable and similar charges	5	<u>-</u>	<u>(263)</u>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		348,843	314,223
Tax on profit on ordinary activities	6	<u>(67,576)</u>	<u>(72,102)</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		281,267	242,121
<b>OTHER COMPREHENSIVE INCOME</b>		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u><u>281,267</u></u>	<u><u>242,121</u></u>

The notes form part of these financial statements

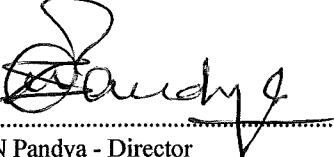


**D.P.D. Limited (Registered number: 03851847)**

**Balance Sheet  
31st March 2016**

	Notes	2016	2015
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	8	161,778	155,529
<b>CURRENT ASSETS</b>			
Stocks	9	1,162,487	1,092,131
Debtors	10	158,727	70,923
Cash at bank and in hand		328,077	269,103
		<u>1,649,291</u>	<u>1,432,157</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	170,168	122,301
<b>NET CURRENT ASSETS</b>		<u>1,479,123</u>	<u>1,309,856</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,640,901	1,465,385
<b>PROVISIONS FOR LIABILITIES</b>	13	22,838	28,589
<b>NET ASSETS</b>		<u><u>1,618,063</u></u>	<u><u>1,436,796</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	14	250,000	250,000
Retained earnings	15	1,368,063	1,186,796
<b>SHAREHOLDERS' FUNDS</b>		<u><u>1,618,063</u></u>	<u><u>1,436,796</u></u>

The financial statements were approved by the Board of Directors on .....19/4/2016..... and were signed on its behalf by:

  
.....  
S N Pandya - Director

The notes form part of these financial statements

**D.P.D. Limited**

**Statement of Changes in Equity  
for the year ended 31 March 2016**

	Called up share capital £	Retained earnings £	Total equity £
<b>Balance at 1 April 2014</b>	250,000	944,675	1,194,675
<b>Changes in equity</b>			
Total comprehensive income	-	242,121	242,121
<b>Balance at 31 March 2015</b>	<u>250,000</u>	<u>1,186,796</u>	<u>1,436,796</u>
<b>Changes in equity</b>			
Dividends	-	(100,000)	(100,000)
Total comprehensive income	-	281,267	281,267
<b>Balance at 31 March 2016</b>	<u><u>250,000</u></u>	<u><u>1,368,063</u></u>	<u><u>1,618,063</u></u>

The notes form part of these financial statements

## D.P.D. Limited

### Notes to the Financial Statements for the year ended 31 March 2016

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" ("FRS102") and the Companies Act 2006.

For periods up to and including the year ended 31 March 2015, the company prepared its financial statements in accordance with UK generally accepted accounting standards ("UK GAAP"). These financial statements for the year ended 31 March 2016 are the first the Company has prepared in accordance with FRS 102. The Company's deemed transition date to FRS 102 was 1 April 2014. No transitional differences were noted.

The company has adopted the FRS 102 accounting policies and principles on a consistent basis from the date of transition. The principal policies are set out below:

The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with the Companies Act 2006. The financial statements are presented in Sterling.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes and is recognised when the significant risks and rewards of ownership have been transferred to the buyer, which tends to be on despatch.

##### **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	- Straight line over 10 years and Straight line over 14 years
Laboratory equipment	- Straight line over 5 years
Computer equipment	- Straight line over 5 years

Freehold property is not depreciated

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use.

##### **Stocks of growing crops**

Stock and work in progress consists of plants in various stages of production which are valued at the lower of cost and estimated selling price less costs to complete and sell, after making due allowance for impairment losses from obsolete and slow moving varieties.

Costs of growing plants include all direct expenditure and an appropriate proportion of fixed and variable overhead. They are allocated to individual units based on absorption rates specific to the stage of production. Plants are typically grown over a two year period before considered available for sale.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on an undiscounted basis.

**D.P.D. Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2016**

**1. ACCOUNTING POLICIES - continued**

**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 transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Distributions to equity holders**

Dividends to the company's shareholders are recognised as a liability in the financial statements in the period in which the dividends are approved by the company's shareholders. These amounts are recognised in the statement of changes in equity.

**Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

**2. TURNOVER**

The turnover and profit before taxation are attributable to the one principal activity of the company.

An analysis of turnover by geographical market is given below:

	2016	2015
	£	£
Europe	5,112	2,537
South America	54,375	-
Asia	1,089,594	648,195
Australia	12,754	1,732
Middle East	89,715	919,900
Africa	272,035	14,484
	<u>1,523,585</u>	<u>1,586,848</u>

**3. STAFF COSTS**

	2016	2015
	£	£
Wages and salaries	530,988	501,380
Social security costs	36,307	31,917
Other pension costs	47,473	42,552
	<u>614,768</u>	<u>575,849</u>

The average monthly number of employees during the year was as follows:

	2016	2015
Production and administration	<u>34</u>	<u>33</u>

**D.P.D. Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2016**

**4. OPERATING PROFIT**

The operating profit is stated after charging:

	2016	2015
	£	£
Depreciation - owned assets	38,463	35,394
Loss on disposal of fixed assets	10,252	-
Auditors' remuneration	5,800	6,000
Auditors' remuneration for non audit work	1,470	500
Operating lease rentals	74,550	74,550
Inventory as an expense	<u>753,299</u>	<u>892,422</u>
Directors' remuneration	<u>113,653</u>	<u>108,732</u>

The number of directors to whom retirement benefits were accruing was as follows:

Money purchase schemes	<u>1</u>	<u>1</u>
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**5. INTEREST PAYABLE AND SIMILAR CHARGES**

	2016	2015
	£	£
Other interest	<u>-</u>	<u>263</u>

**6. TAXATION**

**Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows:

	2016	2015
	£	£
Current tax:		
UK corporation tax	75,036	68,025
Underprovision in prior year	(1,709)	7,896
Total current tax	<u>73,327</u>	<u>75,921</u>
Deferred tax	<u>(5,751)</u>	<u>(3,819)</u>
Tax on profit on ordinary activities	<u>67,576</u>	<u>72,102</u>

**D.P.D. Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2016**

**6. TAXATION - continued**

**Reconciliation of total tax charge included in profit and loss**

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	2016 £	2015 £
Profit on ordinary activities before tax	<u>348,843</u>	<u>314,223</u>
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 20% (2015 - 21%)	69,769	65,987
Effects of:		
Expenses not deductible for tax purposes	878	1,121
Adjustments to tax charge in respect of previous periods	(1,709)	7,896
Prior year deferred tax	<u>(1,362)</u>	<u>(2,902)</u>
Total tax charge	<u>67,576</u>	<u>72,102</u>

**7. DIVIDENDS**

	2016 £	2015 £
Ordinary shares of £1 each		
Interim	<u>100,000</u>	<u>-</u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Laboratory equipment £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2015	-	499,083	15,368	20,535	534,986
Additions	31,685	13,311	9,967	-	54,963
Disposals	-	(6,165)	-	(4,600)	(10,765)
At 31 March 2016	<u>31,685</u>	<u>506,229</u>	<u>25,335</u>	<u>15,935</u>	<u>579,184</u>
<b>DEPRECIATION</b>					
At 1 April 2015	-	368,345	3,137	7,975	379,457
Charge for year	-	31,379	4,993	2,091	38,463
Eliminated on disposal	-	(514)	-	-	(514)
At 31 March 2016	<u>-</u>	<u>399,210</u>	<u>8,130</u>	<u>10,066</u>	<u>417,406</u>
<b>NET BOOK VALUE</b>					
At 31 March 2016	<u>31,685</u>	<u>107,019</u>	<u>17,205</u>	<u>5,869</u>	<u>161,778</u>
At 31 March 2015	<u>-</u>	<u>130,738</u>	<u>12,231</u>	<u>12,560</u>	<u>155,529</u>

Included in cost of land and buildings is freehold land of £31,685 (2015 - £0) which is not depreciated.

**D.P.D. Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2016**

**9. STOCKS**

	2016	2015
	£	£
Work-in-progress	290,526	365,422
Finished goods	871,961	726,709
	<u>1,162,487</u>	<u>1,092,131</u>

The movement in stocks is set out below:

At 01/04/2015	1,092,131
Increases from purchases	823,635
Decreases attributable to sales	(753,299)
	<u>1,162,487</u>
At 31/03/2016	<u>1,162,487</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Trade debtors	81,193	4,032
Other debtors	12,335	12,934
VAT	24,612	19,338
Prepayments	40,587	34,619
	<u>158,727</u>	<u>70,923</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Trade creditors	43,445	29,962
Tax	40,036	31,194
Social security & other taxes	10,119	7,475
Other creditors	16,722	4,713
Accrued expenses	59,846	48,957
	<u>170,168</u>	<u>122,301</u>

**12. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2016	2015
	£	£
Within one year	74,550	74,550
Between one and five years	298,200	298,200
In more than five years	745,500	820,050
	<u>1,118,250</u>	<u>1,192,800</u>

**13. PROVISIONS FOR LIABILITIES**

	2016	2015
	£	£
Deferred tax	22,838	28,589
	<u>22,838</u>	<u>28,589</u>

**D.P.D. Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2016**

**13. PROVISIONS FOR LIABILITIES - continued**

	Deferred tax £
Balance at 1 April 2015	28,589
Credit to Statement of Comprehensive Income during year	(5,751)
	22,838
Balance at 31 March 2016	22,838

Deferred tax relates to accelerated capital allowances.

**14. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2016 £	2015 £
250,000	Ordinary	£1	250,000	250,000

**15. RESERVES**

	Retained earnings £
At 1 April 2015	1,186,796
Profit for the year	281,267
Dividends	(100,000)
	1,368,063
At 31 March 2016	1,368,063

**16. ULTIMATE PARENT COMPANY**

The ultimate parent company is Atul Limited which is based in India. Copies of their accounts can be obtained from the registered office: Ashoka Chambers, Ellisbridge, Ahmedabad, India, 380 006. The intermediate parent entity is Atul Europe Limited, a company registered in England & Wales.

**17. CAPITAL COMMITMENTS**

	2016 £	2015 £
Contracted but not provided for in the financial statements	247,500	-

**18. RELATED PARTY DISCLOSURES**

During the year, total dividends of £2,000 were paid to the directors.

**Atul Limited**

Ultimate parent company, registered in India

Sales of £324,135 (2015 - £424,287) were made to Atul Limited during the year on commercial terms. Included within trade debtors at the year end, is a balance of £81,810 (2015 - £3,320).



**D.P.D. Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2016**

**18. RELATED PARTY DISCLOSURES - continued**

**Atul Europe Limited**  
Parent Company

Management charges of £72,930 (2014 - £69,458) were incurred from Atul Europe Limited. These transactions were carried out at arm's length and subject to interest on any payments made outside of standard credit terms. The balance was settled in full at the year end.

**19. ULTIMATE CONTROLLING PARTY**

The Directors consider there to be no ultimate controlling party by virtue of the listed nature of the ultimate parent.

**20. FIRST YEAR ADOPTION**

For periods up to and including the year ended 31 March 2015, the company prepared its financial statements in accordance with UK generally accepted accounting standards ("UK GAAP"). These financial statements for the year ended 31 March 2016 are the first the Company has prepared in accordance with FRS 102. The Company's deemed transition date to FRS 102 was 1 April 2014. No transitional differences were noted.

**D.P.D. Limited**

**Trading and Profit and Loss Account  
for the year ended 31 March 2016**

	2016		2015	
	£	£	£	£
<b>Date palm sales</b>		1,523,585		1,586,848
<b>Cost of sales</b>				
Opening work in progress	365,422		257,441	
Opening finished goods	726,709		916,972	
Consumables	126,799		142,796	
Freight and carriage	93,772		95,119	
Wages	383,616		365,042	
Social security	22,010		20,130	
DNA analysis	11,349		4,760	
Rent	76,650		75,650	
Repairs and maintenance	21,877		11,417	
Water rates	2,329		4,162	
Electricity	46,089		43,965	
Gas oil	30,962		37,427	
Cleaning	4,175		4,528	
Security	1,380		1,342	
Site maintenance	2,647		3,802	
	1,915,786		1,984,553	
Closing work in progress	(290,526)		(365,422)	
Closing finished goods	(871,961)		(726,709)	
	753,299		892,422	
<b>GROSS PROFIT</b>		770,286		694,426
<b>Other income</b>				
Sundry receipts		295		994
		770,581		695,420
<b>Expenditure</b>				
Insurance	26,620		22,314	
Management fees	72,930		69,458	
Directors' salaries	66,180		66,180	
Directors' social security	8,013		8,035	
Directors' pension contributions	46,363		42,552	
Wages	81,192		70,158	
Social security	6,284		3,752	
Pensions	1,110		-	
Telephone	4,025		3,703	
Post and stationery	2,363		3,607	
Travelling	15,560		13,277	
Sundry expenses	7,262		10,186	
Computer costs	1,120		2,831	
Horticultural levy	14,498		-	
Legal & professional	4,564		17,669	
Auditors' remuneration	5,800		6,000	
Auditors' remuneration for non audit work	1,470		500	
Donations	2,814		3,055	
	368,168		343,277	
Carried forward		402,413		352,143

This page does not form part of the statutory financial statements

**D.P.D. Limited**

**Trading and Profit and Loss Account  
for the year ended 31 March 2016**

	2016		2015	
	£	£	£	£
Brought forward		402,413		352,143
<b>Finance costs</b>				
Bank charges	4,854		2,263	
Other interest	-		263	
	-	4,854	-	2,526
		397,559		349,617
<b>Depreciation</b>				
Plant and machinery	31,379		31,789	
Lab equipment	4,993		2,056	
Computer equipment	2,092		1,549	
	-	38,464	-	35,394
		359,095		314,223
<b>Loss on disposal of fixed assets</b>				
Plant and machinery	5,652		-	
Computer equipment	4,600		-	
	-	10,252	-	-
<b>NET PROFIT</b>		348,843		314,223