



**STARWIN PRODUCTS LIMITED**  
**PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2005**

|   | Note | 2005<br>€' 000      | 2004<br>€'000      |
|---|------|---------------------|--------------------|
| <b>SALES</b>                                    |      | 16,540,183          | 14,603,729         |
| Cost of Sales                                   |      | (6,161,089)         | (5,628,672)        |
|   |      | -----               | -----              |
| <b>GROSS PROFIT</b>                             |      | 10,379,094          | 8,975,057          |
| General, Administrative and<br>Selling Expenses |      | (7,968,790)         | (8,448,412)        |
|   |      | -----               | -----              |
| Other Income                                    | 3    | 2,410,304<br>23,898 | 526,645<br>502,641 |
|   |      | -----               | -----              |
| <b>OPERATING PROFIT</b>                         |      | 2,434,202           | 1,029,286          |
| Net Interest Income/(Expense)                   | 4    | 604,719             | (834,919)          |
|   |      | -----               | -----              |
| <b>PROFIT BEFORE TAXATION</b>                   | 5    | 3,038,921           | 194,367            |
| Taxation  | 6    | (723,207)           | (79,824)           |
|   |      | -----               | -----              |
| <b>PROFIT AFTER TAXATION</b>                    |      |                     |                    |
| transferred to Income Surplus Account           |      | 2,315,714           | 114,543            |
|   |      | =====               | =====              |

**INCOME SURPLUS ACCOUNT**

**FOR THE YEAR ENDED 31ST DECEMBER 2005**

|                                       | Note | 2005<br>€'000 | 2004<br>€'000 |
|---------------------------------------|------|---------------|---------------|
| Balance at 1st January                |      | 579,068       | 1,959,618     |
| Less: Transfer to Share Deals Account | 18   | (1,000,000)   | -             |
|                                       |      | -----         | -----         |
|                                       |      | (420,932)     | 1,959,618     |
|                                       |      | -----         | -----         |
| Profit for the year                   |      | 2,315,714     | 114,543       |
|                                       |      | -----         | -----         |
|                                       |      | 1,894,782     | 2,074,161     |
|                                       |      | -----         | -----         |
| Proposed Dividend: (€ 10 per share)   | 13   | (727,925)     | -             |
| Capitalization issue (2004: € Nil )   |      | -             | (1,495,093)   |
|                                       |      | -----         | -----         |
| Balance at 31st December              |      | 1,166,857     | 579,068       |
|                                       |      | =====         | =====         |

