



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

	Note	2005 €' 000	2004 €'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 Selling Expenses		(7,968,790)	(8,448,412)
Other Income	3	2,410,304 23,898	526,645 502,641
<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 €'000	2004 €'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

