

**WILLIAM SINCLAIR
HORTICULTURE LIMITED**

**SUPPLEMENTARY NOTE
REVISING THE
FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2001
REG NO. 7633**



A08 *ACEZ4925* 0756
COMPANIES HOUSE 05/02/02

COMPANIES HOUSE 22/01/02

WILLIAM SINCLAIR HORTICULTURE LIMITED
SUPPLEMENTARY NOTE REVISING THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2001

This note revises in certain respects the original annual financial statements of the company for the financial year ended 30 June 2001, and is to be treated as forming part of those financial statements.

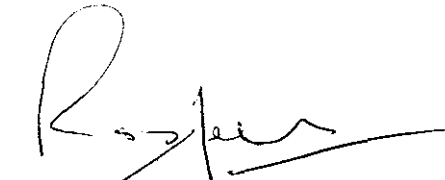
The annual financial statements have been revised as at the date on which the original financial statements were approved by the board of directors under section 233 of the Companies Act 1985 and not as at the date on which this supplementary note has been approved. Accordingly, the revision to the annual financial statements set out in this note does not deal with events between those dates.

The original annual financial statements did not reflect the fact that certain debts due to the company at the year end were owed by group undertakings, rather than by external trade debtors. Accordingly, the analysis of debtors requires revision as set out below.

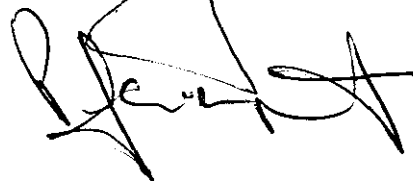
	Revised financial statements £	Original financial statements £
Trade debtors	8,453,240	11,069,256
Amounts owed by group undertakings	2,767,463	151,447
Other debtors	211,099	211,099
Prepayments and accrued income	886,564	886,564
	12,318,366	12,318,366

Approved by the Board on *11th June 2002*

R S D FEAVIOUR



P T DAVENPORT



**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF
WILLIAM SINCLAIR HORTICULTURE LIMITED**

We have audited the revised financial statements of William Sinclair Horticulture Limited for the year ended 30 June 2001. The revised financial statements replace the original financial statements approved by the directors on 21 September 2001 and consist of the attached supplementary note together with the original financial statements.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the revised financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Directors Responsibilities in the original financial statements.

Our responsibility is to audit the revised financial statements, seen as at the date the original financial statements were approved, in accordance with the relevant legal and regulatory requirements and United Kingdom Auditing Standards. We are also required to express an opinion on whether the original financial statements failed to comply with the Companies Act 1985 in the respects identified by the directors in the attached supplementary note.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed. The audit of revised financial statements includes the performance of additional procedures to assess whether the revisions made by the directors are appropriate and have been properly made.

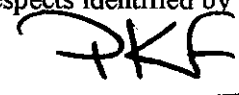
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the revised financial statements.

Opinions

In our opinion the revised financial statements give a true and fair view of the state of affairs of the company as at 30 June 2001 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

In our opinion the original financial statements for the year ended 30 June 2001 failed to comply with the requirements of the Companies Act 1985 in the respects identified by the directors in the supplementary note.

15 January 2002
Lincoln, UK


PKF
Registered Auditors