OUTSOURCE SOLUTIONS (ABERDEEN) LIMITED
STATEMENT OF DIRECTORS’ RESPONSIBILITIES

Company law requires the directors to prepare accounts for each financial year which 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 those accounts, the directors are required to:

(a) select suitable accounting policies and then apply them consistently;
(b) make judgements and estimates that are reasonable and prudent;
(c) state whether or not applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and,
(d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enables them to ensure that the accounts comply with the Companies Act 1985. 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.
OUTSOURCE SOLUTIONS (ABERDEEN) LIMITED
BALANCE SHEET – 31 MAY 2008

<table>
<thead>
<tr>
<th>Current Assets</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debtors</td>
<td>272</td>
<td>1,280</td>
</tr>
<tr>
<td>Cash at hand and in bank</td>
<td>5,302</td>
<td>1,673</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,574</strong></td>
<td><strong>2,953</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Creditors: amounts due within one year</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,209</td>
<td>540</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,365</strong></td>
<td><strong>2,414</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Capital and Reserves</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Called up share capital</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Profit and loss account</td>
<td>3,363</td>
<td>2,411</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,365</strong></td>
<td><strong>2,413</strong></td>
</tr>
</tbody>
</table>

The directors are satisfied that the company is entitled to exemption from the provision of the Companies Act 1985 (the Act) relating to the audit of the financial accounts for the year ended 31 May 2008 by virtue of section 249A(1), and that no member or members have requested an audit pursuant to the section 249B(2) of the Act.

The directors acknowledge their responsibility for:

(i) ensuring the company keeps proper accounting records which comply with section 221 of the Act, and

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

The accounts have been prepared in accordance with the special provision of Part VII of the Companies Act applicable to small companies.

[Signature]
Director – T Cowie

10 February 2007

Date
OUTSOURCE SOLUTIONS (ABERDEEN) LIMITED
NOTES ON THE ABBREVIATED ACCOUNTS – 31 MAY 2008

1. ACCOUNTING POLICIES

(a) Basis of preparing the accounts

The accounts are prepared under the historical cost convention and in accordance with applicable UK accounting standards.

2. TURNOVER

Turnover represents work performed in the year, excluding value added tax.

3. SHARE CAPITAL

2008 & 2007

Authorised:
100 Ordinary shares of £1 each  

£ 100

Allotted, called up and fully paid:
2 Ordinary shares of £1 each  

£ 2