

B-LINE SYSTEMS LIMITED
ACCOUNTS - 31 DECEMBER 2000
TOGETHER WITH DIRECTORS' REPORT
COMPANY REGISTRATION NUMBER 2560408



B-LINE SYSTEMS LIMITED
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2000

The directors present their annual report on the affairs of the Company, together with the accounts for the year ended 31 December 2000.

RESULTS AND DIVIDENDS

The Company did not trade during the year and the accumulated deficit of £169,057 at 1 January 2000 was carried forward at 31 December 2000.

The directors do not recommend the payment of a dividend.

DIRECTORS AND THEIR INTERESTS

The directors who served during the year were as follows:

A J Creighton (Resigned 31 March 2001)
D Ladavac (USA - Resigned 31 March 2001)
T E Briggs (USA - Resigned 31 March 2001)
E M Green (Appointed 2 April 2001)
R W Smith (Appointed 2 April 2001)

None of the directors had any beneficial interests in the Company during the year.

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 year. In preparing those accounts, the directors are required to

- . select suitable accounting policies and then apply them consistently;
- . make judgements and estimates that are reasonable and prudent;
- . state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- . 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 to enable 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.

AUDITORS

In accordance with Section 252 of the Companies Act 1985, as the Company has remained dormant throughout the year, no auditors were appointed.

BY ORDER OF THE BOARD

The Old Brickyard
New Road
Gillingham
Dorset

SP8 4JL

Date *25 October 2001*

Graham Lucas

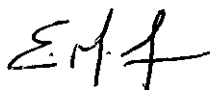
G Lucas
Secretary

B-LINE SYSTEMS LIMITED
BALANCE SHEET - 31 DECEMBER 2000

	<u>Notes</u>	<u>2000</u> £	<u>1999</u> £
CREDITORS-Amounts falling due within 1 year	3	<u>(168,957)</u>	<u>(168,957)</u>
CAPITAL AND RESERVES			
Called-up share capital	4	100	100
Profit and loss account		<u>(169,057)</u>	<u>(169,057)</u>
		<u>(168,957)</u>	<u>(168,957)</u>

The directors confirm that the company is dormant within the meaning of Section 252 of the Companies Act 1985.

APPROVED BY THE BOARD ON *25 October 2001* AND SIGNED ON ITS BEHALF BY



E M Green - Director

The accompanying notes are an integral part of this balance sheet.

B-LINE SYSTEMS LIMITED
NOTES TO THE ACCOUNTS - 31 DECEMBER 2000

1 ACCOUNTING POLICIES

A summary of the principal accounting policies, all of which have been applied consistently throughout the year and with the preceeding year, is set out below:

(a) Basis of accounting

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

(b) Basis of consolidation

Consolidated accounts for the group are included in the accounts of Sigma-Aldrich Company Limited (note 5).

2 TRANSFER OF ASSETS

On 1 January 1994 all trade, assets and liabilities of the Company, except certain amounts owed by group undertakings, were transferred to Sigma-Aldrich Company Limited, the UK holding company. B-Line Systems now operates as a trading division of Sigma-Aldrich Company Limited.

3 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2000</u> £	<u>1999</u> £
Due to fellow group undertakings	<u>168,957</u>	<u>168,957</u>

4 CALLED UP SHARE CAPITAL

	<u>2000</u> £	<u>1999</u> £
Authorised, allotted, issued and fully-paid 100 ordinary shares of £1 each	<u>100</u>	<u>100</u>

5 ULTIMATE PARENT COMPANY

The largest group in which the results of the Company are consolidated is that headed by Sigma-Aldrich Corporation, incorporated in the state of Delaware, USA whose principal place of business is at PO Box 14508, St Louis, Missouri 63178. The consolidated accounts are available to the public from the same address.

The smallest group in which the results of the Company are consolidated is that headed by Sigma-Aldrich Company Limited, incorporated in the United Kingdom whose principal place of business is at the Old Brickyard, New Road, Gillingham, Dorset, SP8 4XT. The consolidated accounts are available to the public from Companies House.