

COMPANIES FORM No. 155(6)(a)

Declaration in relation to assistance for the acquisition of shares

155(6)a

Please do not
write in
this margin

Pursuant to section 155(6) of the Companies Act 1985

*Please complete
legibly, preferably
in black type, or
bold block lettering*

To the Registrar of Companies
(Address overleaf - Note 5)

For official use

Company number

3981745

Note
Please read the
notes on page 3
before completing
this form

*Insert full name
of company

Name of company

* Kirwin Air Conditioning Limited

~~I/We~~ Terrence Patrick Kirwin
12 Wellcroft
Otley
West Yorkshire
LS21 1JJ

§ Insert name(s) and
address(es) of all
the directors

† Delete as
appropriate

[the sole director]~~[all the directors]~~ † of the above company do solemnly and sincerely declare that:

The business of the company is:

§ Delete whichever
is inappropriate

~~(a) that of a recognised bank (licensed institution) within the meaning of the Banking Act 1979;~~

~~(b) that of a person authorised under section 3 or 4 of the Insurance Companies Act 1982 to carry on insurance business in the United Kingdom;~~

(c) something other than the above

The company is proposing to give financial assistance in connection with the acquisition of shares
in the [company]~~[company's holding company]~~ Kirwin Air Conditioning Limited

Limited†

The assistance is for the purpose of [that acquisition]~~[reducing or discharging a liability incurred
for the purpose of that acquisition]~~

The number and class of the shares acquired or to be acquired is: 50 Ordinary Shares

Presentor's name address and
reference (if any):

Blacks
Hanover House
22 Clarendon Road
Leeds LS2 9NZ
DX 720480 LEEDS 49

For official Use (10/03)

General Section

Post room



The assistance is to be given to: (note 2)

Terrence Patrick Kirwin

Please do not
write in
this margin

*Please complete
legibly, preferably
in black type, or
bold block
lettering*

The assistance will take the form of:

1. A Loan of £11,206 from the Company to Terrence Patrick Kirwin, which funds are to be used as purchase money for the purchase of 50 shares in the Company from Alexander Vijatov.

2. The Company will accept liability for both the reasonable legal and accountancy fees incurred by Terrence Patrick Kirwin in relation to his purchase of the aforementioned shares.

The person who ~~has acquired~~ [will acquire]† the shares is:

Terrence Patrick Kirwin

† Delete as
appropriate

The principal terms on which the assistance will be given are:

1. A cash loan of £11,206 will be made from the Company to Terrence Patrick Kirwin and will be interest free and repayable on demand.

2. Payment by the Company of the legal fees of £1,250 plus VAT and Disbursements and the accountancy fees incurred by Terrence Patrick Kirwin in respect of his purchase of the shares

The amount of cash to be transferred to the person assisted is £ 11,206

The value of any asset to be transferred to the person assisted is £ nil

The date on which the assistance is to be given is the date hereof

CO155(6)(a)/2

Please do not
write in
this margin

Please complete
legibly, preferably
in black type, or
bold block lettering

*Delete either (a) or
(b) as appropriate

I/~~We~~ have formed the opinion, as regards the company's initial situation immediately following the date on which the assistance is proposed to be given, that there will be no ground on which it could then be found to be unable to pay its debts. (note 3)

(a) [I/~~We~~ have formed the opinion that the company will be able to pay its debts as they fall due during the year immediately following that date]* (note 3)

(b) ~~It is intended to commence the winding up of the company within 12 months of that date and I/we have formed the opinion that the company will be able to pay its debts in full within 12 months of the commencement of the winding up.]*~~ (note 3)

And I/~~we~~ make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act 1835.

Declared at St. Pauls Chambers Declarants to sign below
Mercury House

Day Month Year
on 04 03 2005

before me GEORGINA CLARK
A Commissioner for Oaths or Notary Public or Justice of the Peace or a Solicitor having the powers conferred on a Commissioner for Oaths.

NOTES

- 1 For the meaning of "a person incurring a liability" and "reducing or discharging a liability" see section 152(3) of the Companies Act 1985.
- 2 Insert full name(s) and address(es) of the person(s) to whom assistance is to be given; if a recipient is a company the registered office address should be shown.
- 3 Contingent and prospective liabilities of the company are to be taken into account - see section 156(3) of the Companies Act 1985.
- 4 The auditor's report required by section 156(4) of the Companies Act 1985 must be annexed to this form.

- 5 The address for companies registered in England and Wales or Wales is:-

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

DX 33050 Cardiff

or, for companies registered in Scotland:-

The Registrar of Companies
37 Castle Terrace
Edinburgh
EH1 2EB

DX 235 Edinburgh

or LP-4 Edinburgh 2

St. Paul's Chambers
Mercury House
33 - 35 Clarendon Road
LEEDS LS2 9NZ
Direct Tel: 0113 2270750

**Auditors Report to the Directors of Kirwin Air Conditioning Limited
Pursuant to Section 156(4) of the Companies Act 1985**

We have examined the attached statutory declaration of the directors dated 2005 in connection with the proposal that the company should give financial assistance for the purchase of 50% of the company's issued share capital comprising 50 ordinary shares of £1 each.

Basis of opinion

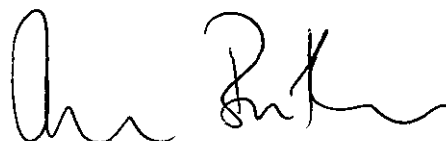
We have enquired into the state of the company's affairs in order to review the bases for the statutory declaration.

Opinion

We are not aware of anything to indicate that the opinion expressed by the directors in their declaration as to any of the matters mentioned in Section 156(2) of the Companies Act 1985 is unreasonable in all the circumstances.

Brown Butler
Registered Auditors

4th MARCH 2005



Yorkshire Bank Chambers
Infirmary Street
Leeds
LS1 2JT

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