ESKBAY LIMITED

(DORMANT COMPANY)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2000

REGISTERED NUMBER 110010

THOMAS SMITH & FRASER
CHARTERED ACCOUNTANTS
135 BUCHANAN STREET
GLASGOW
G1 2JH

GLA GON7R146 0009
COMPANIES HOUSE 31/05/01

ESKBAY LIMITED

DIRECTORS' REPORT

The Directors present their report to the members, together with the annual Accounts for the year ended 31st July 2000.

The Directors of the Company and their interests in the shares of the Company are set out below. There were no changes in the composition of the Board of Directors during the year.

	31st July 2000	31st July 1999
A Bulloch	-	-

During the current and preceding year the Company was dormant within the meaning of section 250 of the Companies Act 1985. During these periods it did not trade and received no income and incurred no expenditure. Accordingly, no Profit and Loss Account has been prepared.

Approved by the Board of Directors on 25th May 2001 and signed on their behalf by:-

A BULLOCH ..... A Bulloch ..... (DIRECTOR)

ESKBAY LIMITED

BALANCE SHEET AS AT 31ST JULY 2000

	2000	1999
	£	£
ASSETS		
Amounts due from Parent Undertaking	2,581,047	2,581,047
CAPITAL AND RESERVES		
Called Up Share Capital (Note 1)	100	100
Profit and Loss Account	2,580,947	2,580,947
SHAREHOLDERS' FUNDS	2,581,047	2,581,047

For the year ended 31st July 2000 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2).

The directors acknowledge their responsibility for:

(a) Ensuring the company keeps accounting records which comply with section 221;

(b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss for the financial year in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 25th May 2001 and signed on their behalf by:

A BULLOCH ..... A Bulloch ..... (DIRECTOR)

ESKBAY LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST JULY 2000

1. CALLED UP SHARE CAPITAL

2000 and 1999

	Authorised	Allotted, Called-Up and Fully Paid
	£	£
Ordinary Shares of £1 each	100	100

2. ULTIMATE HOLDING COMPANY

The Company's Ultimate Holding Company is Loch Lomond Distillery Company Limited which is registered in Scotland.