

Code	Caption
CHF	Swiss Franc
DEM	German Mark
JPY	Japanese Yen
OIP	Offshore Islands Pound
USD	United States Dollar

Code	Caption	Translation	Level 1 Caption
11001	Office Equipment 1995		Fixed Assets and Depreciation
11004	Office Equipment 1998		Fixed Assets and Depreciation
11101	Depreciation : Office Equipment 1995		Fixed Assets and Depreciation
11104	Depreciation : Office Equipment 1998		Fixed Assets and Depreciation
12001	Computers & Ancillaries 1995		Fixed Assets and Depreciation
12003	Computers & Ancillaries 1997		Fixed Assets and Depreciation
12004	Computers & Ancillaries 1998		Fixed Assets and Depreciation
12005	Computers & Ancillaries 1999		Fixed Assets and Depreciation
12101	Depreciation : Computers & Ancillaries 1995		Fixed Assets and Depreciation
12103	Depreciation : Computers & Ancillaries 1997		Fixed Assets and Depreciation
12104	Depreciation : Computers & Ancillaries 1998		Fixed Assets and Depreciation
12105	Depreciation : Computers & Ancillaries 1999		Fixed Assets and Depreciation
2111	Offshore Bank CHF current a/c		Banks and Cash
2121	Offshore Bank DEM current a/c		Banks and Cash
2131	Offshore Bank JPY current a/c		Banks and Cash
2141	Offshore Bank OIP current a/c		Banks and Cash
2142	Offshore Bank OIP deposit a/c		Banks and Cash
2151	Offshore Bank USD current a/c		Banks and Cash
2152	Offshore Bank USD deposit a/c		Banks and Cash
2231	Asian Bank JPY current a/c		Banks and Cash
2321	German Bank DEM current a/c		Banks and Cash
2322	German Bank DEM deposit a/c		Banks and Cash
2325	German Bank DEM 3 month fixed deposit		Banks and Cash
2901	Office Petty Cash		Banks and Cash
30001	Dutch Tobacco BV		Commercial Receivables

30002	Swiss Chocolate AG		Commercial Receivables
30003	German Sausage GmbH		Commercial Receivables
30004	Italian Pasta SpA		Commercial Receivables
30005	Belgian Coffee SA		Commercial Receivables
40001	Argentinian Beef Srl		Commercial Payables
40002	American Grains Inc		Commercial Payables
40003	Japanese General Trading Corp		Commercial Payables
40004	Brazilian Coffee Ltda		Commercial Payables
40005	French Flour Mills SA		Commercial Payables
40006	Irish Paper Co Ltd		Commercial Payables
40007	African Tobacco Corp		Commercial Payables
50101	Miscellaneous Prepayments		Other Receivables and Payables
50201	Miscellaneous Accruals		Other Receivables and Payables
50202	Commissions Payable		Other Receivables and Payables
51201	Offshore Islands Power Company		Other Receivables and Payables
51202	Offshore Islands Telecommunications Company		Other Receivables and Payables
6011	Ordinary Shares		Capital, Reserves and Long-term Debt
6021	Profit and Loss Account		Capital, Reserves and Long-term Debt
6022	Dividends Payable		Capital, Reserves and Long-term Debt
7011	Sales	A	Revenues
7021	Financial Revenues : Bank Interest Receivable	A	Revenues
8011	Cost of Sales : Purchases	A	Expenses
8012	Cost of Sales : Freight & Insurance	A	Expenses
8013	Cost of Sales : Inspection & Certification	A	Expenses
8014	Cost of Sales : Commissions	A	Expenses

8021	Financial Expenses : Bank Interest Payable	A	Expenses
8022	Financial Expenses : Letter of Credit Commissions	A	Expenses
8023	Financial Expenses : Bank Charges	A	Expenses
8031	Staff : Salaries	A	Expenses
8032	Staff : Social Security & Medical Insurance	A	Expenses
8033	Staff : Recruitment Costs	A	Expenses
8034	Staff : Education & Training	A	Expenses
8035	Staff : Travel	A	Expenses
8036	Staff : Entertaining	A	Expenses
80401	Establishment : Rent	A	Expenses
80402	Establishment : Water	A	Expenses
80403	Establishment : Power	A	Expenses
80404	Establishment : Insurances	A	Expenses
80405	Establishment : Telecommunications	A	Expenses
80406	Establishment : Post & Couriers	A	Expenses
80407	Establishment : Printing & Stationery	A	Expenses
80408	Establishment : Software	A	Expenses
80409	Establishment : Publications	A	Expenses
80410	Establishment : Cleaning	A	Expenses
80411	Establishment : Maintenance	A	Expenses
8051	Corporate Overhead : Taxation	A	Expenses
8052	Corporate Overhead : Legal Expenses	A	Expenses
8053	Corporate Overhead : Accountancy & Audit	A	Expenses
8061	Depreciation : Office Equipment		Expenses
8062	Depreciation : Computers & Ancillaries		Expenses

90001	Opening Balance Sheet, January 1st, 1999		Suspense Accounts
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Level 2 Caption	Level 3 Caption
Office Equipment	Office Equipment : Cost
Office Equipment	Office Equipment : Cost
Office Equipment	Office Equipment : Depreciation
Office Equipment	Office Equipment : Depreciation
Computers & Ancillaries	Computers & Ancillaries : Cost
Computers & Ancillaries	Computers & Ancillaries : Cost
Computers & Ancillaries	Computers & Ancillaries : Cost
Computers & Ancillaries	Computers & Ancillaries : Cost
Computers & Ancillaries	Computers & Ancillaries : Depreciation
Computers & Ancillaries	Computers & Ancillaries : Depreciation
Computers & Ancillaries	Computers & Ancillaries : Depreciation
Computers & Ancillaries	Computers & Ancillaries : Depreciation
Offshore Bank	Offshore Bank CHF accounts
Offshore Bank	Offshore Bank DEM accounts
Offshore Bank	Offshore Bank JPY accounts
Offshore Bank	Offshore Bank OIP accounts
Offshore Bank	Offshore Bank OIP accounts
Offshore Bank	Offshore Bank USD accounts
Offshore Bank	Offshore Bank USD accounts
Asian Bank	Asian Bank JPY accounts
German Bank	German Bank DEM accounts
German Bank	German Bank DEM accounts
German Bank	German Bank DEM accounts
Cash	Petty Cash
Commercial Receivables	Commercial Receivables

Commercial Receivables	Commercial Receivables
Commercial Receivables	Commercial Receivables
Commercial Receivables	Commercial Receivables
Commercial Receivables	Commercial Receivables
Commercial Payables	Commercial Payables
Commercial Payables	Commercial Payables
Commercial Payables	Commercial Payables
Commercial Payables	Commercial Payables
Commercial Payables	Commercial Payables
Commercial Payables	Commercial Payables
Commercial Payables	Commercial Payables
Prepayments and Accruals	Prepayments
Prepayments and Accruals	Accruals
Prepayments and Accruals	Accruals
Sundry Debtors and Creditors	Sundry Creditors
Sundry Debtors and Creditors	Sundry Creditors
Shareholders' Funds	Share Capital
Shareholders' Funds	Retained Earnings
Shareholders' Funds	Retained Earnings
Revenues	Sales
Revenues	Financial Revenues
Expenses	Cost of Sales
Expenses	Cost of Sales
Expenses	Cost of Sales
Expenses	Cost of Sales

Expenses	Financial Expenses
Expenses	Financial Expenses
Expenses	Financial Expenses
Expenses	Staff
Expenses	Staff
Expenses	Staff
Expenses	Staff
Expenses	Staff
Expenses	Staff
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Establishment
Expenses	Corporate Overhead
Expenses	Corporate Overhead
Expenses	Corporate Overhead
Expenses	Depreciation
Expenses	Depreciation

Suspense Accounts	Suspense Accounts
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Code	Caption
00199L	Soya 1
00299L	Chocolate Mass 1 / Cacao 1
00399L	Tobacco 1
00499L	Hard Wheat 1
00599L	Coffee 1
00699L	Tobacco 2
00799D	Hard Wheat Flour 1
00899L	Coffee 2
00999L	Beef 1 / Maize Flour 1
01099L	Cacao 2
01199L	Tobacco 3
01299D	Hard Wheat Flour 2
01399L	Coffee 3
01499L	Chocolate Mass 2
01599L	Soya 2 / Maize Flour 2
01699L	Tobacco 4
01799L	Tobacco 5
01899D	Hard Wheat Flour 3
01999D	Cigarette Paper 1
02099D	Confectionery Wrappers 1
02199L	Tobacco 6
02299L	Hard Wheat 2
02399L	Coffee 4 / Coffee Packaging 1

Description
Payment of
Receipt of
Salary for Enrico Martinez for
Salary for John Fraser for
Salary for Miriam Wok for
Salary for Susan Kaufmann for

Line One	Line Two	Line Three
Belgian Coffee SA	Rue des Menus Loisirs 321	Bruxelles
Dutch Tobacco BV	PO Box 101	NL-1234 Kaasdorp
German Sausage GmbH	Hauptstrasse 98	D-7654 Wuerstburg
Italian Pasta SpA	Vicolo Farfalle 1	Bel Paese
Swiss Chocolate AG	Bahnhofgasse 21	CH-6543 Doerfli

Line Four	Line Five	Line Six
Belgium		
Netherlands		
Wiedersachsen	Germany	
Provincia di Penne	Italia	
Zwischenwalden	Switzerland	

Footer

Please pay to our order at German Bank, Marktplatz 65, D-98754 Frankfurt/Donau, Bayern, Germany (BLZ: 990011 SWIFT: ALGB DFD) for credit to our account number 987-654-321.

Please pay to our order at Offshore Bank, Stock Exchange Square, OI-1234 Capital City, Offshore Islands (SWIFT: UB OI) for credit to account number 123-456-789.