

APPENDIX 3.13
(referred to in paragraph 3.50)

**Plantsbrook (formerly PFG Hodgson Kenyon International PLC):
Dignity (formerly Dignity In Destiny Limited)
profit and loss accounts**

	<i>£ million</i>				
	<i>1.11.88 to</i>		<i>Year to</i>		
	<i>31.12.89</i>	<i>31.12.90</i>	<i>31.12.91</i>	<i>31.12.92</i>	<i>31.12.93</i>
Turnover	0.4	1.5	2.9	2.4	2.6
Cost of sales	(0.3)	(0.9)	(1.8)	(1.2)	(1.6)
Gross profit	0.1	0.6	1.1	1.2	1.0
Administrative expenses	(0.4)	(0.9)	(2.0)	(1.0)	(0.8)
Operating profit/(loss)	(0.3)	(0.3)	(0.9)	0.2	0.2
Interest payable	(0.1)	(0.1)	(0.1)	(0.1)	0.0
Profit/(loss) on ordinary activities before taxation	(0.4)	(0.4)	(1.0)	0.1	0.2
					<i>per cent</i>
Gross profit margin	15.7	41.3	37.4	48.2	38.3
Operating profit margin	(79.8)	(15.8)	(32.0)	8.2	7.1

Source: Plantsbrook.

Note: The first accounting period from 1.11.88 to 31.12.89 covers a period of 13 months but trading did not commence until 1.2.89.