Roche Bay plc

Registered in Gibraltar, number 60527 8-10 Queensway Gibraltar



Certification:

These financial statements, and the notes thereto, are based on the best information currently available to the Company, and to the best of my knowledge present/fairly, in all material respects, the financial position of the Issuer and the results of its operations and cash flow for the periods presented, in conformity with accounting principles generally accepted in Gibraltar and the United Kingdom, consistently applied. Roche Bay plc

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ROCHE BAY PUBLIC LIMITED COMPANY

Unaudited Financial Statements for the six months ending 30 September 2005 for the second quarter of Fiscal Year 2006

ROCHE BAY PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 60527

PROFIT AND LOSS ACCOUNT For the six months ended 30 September 2005

	30 Sept 2005 \$	30 Sept 2004 \$
Net Expenditure	\$ 181,804	\$ 16,200
Development	54,541	
General and Administrative	127,263	16,200
Retained losses/gains for the period	(181,804)	(16,200)
Retained losses brought forward	(742,620)	(694,020)
Retained losses carried forward	\$ (924,424)	\$ (710,220)

ROCHE BAY PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 60527

BALANCE SHEET

As at 30 September 2005

	30 Sept 2005 \$	30 Sept 2004 \$
Investments - Mining Properties	4,775,676	4,748,295
Creditors: amounts falling due after		
more than one year	(264,890)	(327,039)
Total Net Assets	4,510,786	4,421,256
Capital and Reserves		
Called up Share Capital	61,016	58,535
Share Premium Account	5,374,194	5,072,941
Profit and Loss account	(924,424)	(710,220)
Total Shareholders' Funds	\$ 4,510,786	\$ 4,421,256
Number of shares in issue	6,101,610	5,853,500