

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

Rodney T Cox,
Chairman

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**ROCHE BAY PUBLIC
LIMITED COMPANY**

**Unaudited Financial Statements
for the nine months ending 31 December
for the third quarter of Fiscal Year 2006**

prepared on 19 January 2006

ROCHE BAY PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 60527

PROFIT AND LOSS ACCOUNT

For the nine months ended 31 December 2005

	31 December 2005	31 December 2004
	\$	\$
Net Expenditure	<u>\$ 194,805</u>	<u>\$ 48,600</u>
Development	58,441	-
General and Administrative	136,364	48,600
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Retained losses/gains for the period	(194,805)	(48,600)
Retained losses brought forward	<u>(742,620)</u>	<u>(677,820)</u>
Retained losses carried forward	<u>\$ (937,425)</u>	<u>\$ (726,420)</u>

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BALANCE SHEET

For the nine months ended 31 December 2005

	31 December 2005	31 December 2004
	\$	\$
Investments - Mining Properties	4,777,313	4,757,270
Creditors: amounts falling due after more than one year	(279,528)	(352,213)
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Total Net Assets	\$4,497,785	\$ 4,405,057
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Capital and Reserves		
Called up Share Capital	61,016	58,535
Share Premium Account	5,374,194	5,072,942
Profit and Loss account	(937,425)	(726,420)
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Total Shareholders' Funds	\$4,497,785	\$ 4,405,057
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Number of Shares in Issue	<u>6,101,610</u>	<u>5,853,500</u>