Chorus Motors plc
Registered in Gibraltar, number 68312
Montagu Pavilion
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.

Chorus Motors plc

Rodney T. Cox
CEO

	Gibraltar	England	US	
Phone:	+350.59995	+44.207.101.9592	+1.503.621.3286	e-mail:exec@chorusmotors.gi
Fax:	+350.59059	+44.207.504.3593	+1.503.296.2163	www.chorusmotors.gi

CHORUS MOTORS PUBLIC LIMITED COMPANY

Consolidated Financial Statement

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

CHORUS MOTORS PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 68312

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

	30 September 2005	30 September 2004
	$	$
Revenue		
Income from consulting fees	45,000	
Income from sale of WheelTug plc shares	758,097	--
	803,097	
Expenditure		
Administration fees	77,400	16,200
Retained losses/gains for the period	725,697	(16,200)
Retained losses brought forward	(388,800)	(324,000)
Retained losses/gains carried forward	$ 336,897	$ (340,200)

CHORUS MOTORS PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 68312

BALANCE SHEET
As at 30 September 2005

	30 September 2005 $	30 September 2004 $
Current Assets		
Debtors	12,316,321	9,600,417
Net current assets	12,316,321	9,600,417
Total Net Assets	$12,316,321	$ 9,600,417
Capital and Reserves		
Called up Share Capital	65,728	64,111
Share Premium Account	11,913,033	9,876,506
Profit and Loss Account	336,897	(340,200)
Minority Interest	663	--
Total Shareholders' Funds	$12,316,321	$ 9,600,417
Total number of shares in issue	6,571,752	6,493,769