

Registered Number 905237

Nurofen Limited
Annual report and financial statements
for the ten months ended 31 January 2006



Nurofen Limited

Annual report and financial statements for the ten months ended 31 January 2006

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Directors' report for the ten months ended 31 January 2006

The directors present their report and the audited financial statements of the company for the ten months ended 31 January 2006.

Principal activities

The company is a non-trading company.

Results and dividends

Details of the result and dividends are shown in the profit and loss account on page 6. The directors do not recommend the payment of a dividend (2005: £Nil).

During the period the company changed its year end from 31 March to 31 January.

On 31 January 2006, the immediate parent undertaking, Boots Holdings (BHI) Limited (now RB Holdings (Nottingham) Limited), was acquired by Reckitt Benckiser Healthcare (UK) Limited.

Financial risk management

The Reckitt Benckiser group's financing and financial risk management activities are centralised into the Group Treasury Centre. Details of the risk management activities are disclosed in the financial statements of Reckitt Benckiser plc.

Directors and their interests

The directors who held office during the ten month period and up to the date of signing the financial statements are shown below:

C R Day	(appointed 31 January 2006)
S J Edwards	(appointed 31 January 2006)
M R Wilson	(appointed 31 January 2006)
R J Bartholomew	(resigned 31 January 2006)
A Robson	(resigned 31 January 2006)
V S Vasishta	(resigned 31 January 2006)

None of the directors who held office during the financial period had any disclosable interest in the shares of the company.

The share interests of C R Day, S J Edwards and M R Wilson who were also directors of the immediate holding company, RB Holdings (Nottingham) Limited, are included within those financial statements. According to the register of directors' interests, no rights to subscribe for shares in Reckitt Benckiser plc or any other group company were granted to any of the other directors or their immediate families, or exercised by them, during the financial period.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. The directors are required to prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

Nurofen Limited

The directors confirm that suitable accounting policies have been used and applied consistently and reasonable and prudent judgements and estimates have been made in preparing the financial statements for the period ended 31 January 2006 and that applicable accounting standards have been followed.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each director is aware, there is no relevant audit information of which the company's auditors are unaware. Relevant information is defined as "information needed by the company's auditors in connection with preparing their report".

Each director has taken all the steps that he ought to have taken in his duty as a director (such as making enquiries of other directors and the auditors and any other steps required by the director's duty to exercise due care, skill and diligence) in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, PricewaterhouseCoopers LLP, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

By order of the Board



Director

27.11.2006

Nurofen Limited

Auditors' report to the members of Nurofen Limited

We have audited the financial statements of Nurofen Limited for the period ended 31 January 2006 which comprise the profit and loss account, the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of directors and auditors

As described in the Statement of Directors' Responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). This report, including the opinion, has been prepared for and only for the company's members as a body in accordance with Section 235 of the Companies Act 1985 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.


Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 January 2006 and of its result for the period then ended; and have been properly prepared in accordance with the Companies Act 1985.



PricewaterhouseCoopers LLP

Chartered Accountants and Registered Auditors

Hull

27.11.2006

Nurofen Limited

Profit and loss account for the ten months ended 31 January 2006

The company has not traded during either the current period or prior year, has received no income and incurred no expenditure, and consequently has made neither a profit nor a loss. There were no other recognised gains or losses during either the current period or prior year.

Nurofen Limited

Balance sheet as at 31 January 2006

	Notes	2006 £	2005 £
Current assets			
Debtors falling due within one year	1	-	399,865
Cash at bank and in hand		399,865	-
Net assets		399,865	399,865
Capital and reserves			
Called up share capital	2	100	100
Profit and loss account		399,765	399,765
Equity shareholders' funds		399,865	399,865

The financial statements on pages 6 to 9 were approved by the board of directors on 27.11.2006 and were signed on its behalf by:



Director

Nurofen Limited

Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules.

Cash flow statement

The company has taken advantage of the exemptions available for small companies under FRS 1 para 5(f) not to present a cash flow statement.

Nurofen Limited

Notes to the financial statements for the ten months ended 31 January 2006

1 Debtors

	2006 £	2005 £
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Falling due within one year:		
Amounts owed by group undertakings	-	399,865
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2 Called up share capital

	2006 £	2005 £
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Authorised, allotted, called up and fully paid		
100 ordinary shares of £1 each	100	100
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3 Ultimate holding company

The company's immediate parent undertaking is RB Holdings (Nottingham) Limited. The company's ultimate parent undertaking, which is also the ultimate controlling party is Reckitt Benckiser Plc.