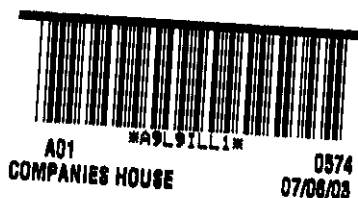


Lifecycle Limited

Annual Report and Accounts

for the year ended 30 September 2002

Registered number: 1816173



Lifecycle Limited

Annual Report and Accounts

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Directors' report

The directors present their annual report and accounts for the year ended 30 September 2002.

Principal activity

The company did not trade during the year.

Directors and directors' interests

The directors who served during the year were as follows:

S Rudolph
H Kamil
B Vickers
R Craddock
Mrs G Day
P Aldis

S Rudolph is a director of NBTY Inc., the ultimate controlling parent company and his interests are disclosed in the accounts of that company. The interests of the other directors are disclosed in the accounts of Holland & Barrett Holdings Limited.

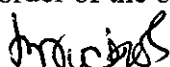
Statement of directors' responsibilities

The directors are responsible for preparing the Annual Report, including as described below, the accounts. Company law required the directors to prepare accounts for each financial year which 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. In preparing those accounts, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts 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.

By order of the board



B Vickers
Chief Executive Officer
16th May, 2003

**Profit and loss account
for the year ended 30 September 2002**

During the financial year and the preceding financial year, the company did not trade and received no income and incurred no expenditure. Consequently, during these periods the company made neither a profit nor a loss.

**Balance sheet
at 30 September 2002**

	Notes	2002 £'000	2001 £'000
Creditors: amounts falling due within one year	2	(895)	(895)
		<u>(895)</u>	<u>(895)</u>
Capital and reserves			
Called up share capital	3	1,500	1,500
Profit and loss account	4	(2,395)	(2,395)
Total equity shareholders' funds		<u>(895)</u>	<u>(895)</u>

For the year ended 30 September 2002 the company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

(i) ensuring the company keeps accounting records which comply with section 221; and

(ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The accounts on pages 2 to 4 were approved by the board of directors on 16th May, 2003 and were signed on its behalf by:


**G Day
Director**

Notes to the accounts for the year ended 30 September 2002

1 Accounting policies

The accounts have been prepared under the historical cost convention in accordance with applicable Accounting Standards, on the basis of continued support from NBTY Inc., the ultimate controlling parent company.

2 Creditors: amounts falling due within one year

	2002 £'000	2001 £'000
Amounts owed to parent and fellow subsidiary undertakings	<u>895</u>	<u>895</u>

3 Called up share capital

	2002 £'000	2001 £'000
Authorised:		
80,000 "A" ordinary shares of £1 each	80	80
58,772 "B" ordinary shares of £1 each	59	59
1,462,130 "C" ordinary shares of £1 each	1,462	1,462
20,000 "D" ordinary shares of £1 each	20	20
140,000 "E" ordinary shares of £1 each	140	140
	<u>1,761</u>	<u>1,761</u>
Issued, called up and fully paid:		
80,000 "A" ordinary shares of £1 each	80	80
50,000 "B" ordinary shares of £1 each	50	50
1,210,000 "C" ordinary shares of £1 each	1,210	1,210
20,000 "D" ordinary shares of £1 each	20	20
140,000 "E" ordinary shares of £1 each	140	140
	<u>1,500</u>	<u>1,500</u>

4 Reserves

Profit and loss account
£'000

At 1 October 2001 and 30 September 2002

(2,395)

**Notes to the accounts
for the year ended 30 September 2002 (continued)**

5 Ultimate parent company

The immediate parent company is Holland & Barrett Retail Limited.

The ultimate controlling parent company is NBTY Inc., a company incorporated in United States of America.

Copies of the ultimate controlling parent's consolidated financial statements may be obtained from NBTY Inc., 90 Orville Drive, Bohemia, New York 11716, USA.