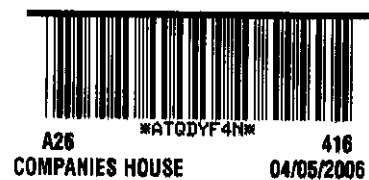


Lifecycle Limited

Annual report and financial statements
for the year ended 30 September 2005

Registered number: 1816173



Lifecycle Limited

Annual report and financial statements for the year ended 30 September 2005

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Lifecycle Limited

Directors' report for the year ended 30 September 2005

The directors present their annual report and financial statements for the year ended 30 September 2005.

Principal activity

The company did not trade during the year.

Directors and directors' interests

The directors who served during the year and subsequently were as follows:

S Rudolph (retired 31 August 2005)
H Kamil
B Vickers
R Craddock
Mrs G Day
P Aldis
M Moran

S Rudolph is a director and H Kamil is an officer of NBTY Inc., the ultimate controlling parent company and their interests are disclosed in the accounts of that company.

The interests of the other directors are disclosed in the accounts of NBTY Europe Limited.

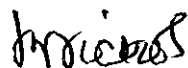
Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year 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.

The directors confirm that suitable accounting policies have been used and applied consistently. They also confirm that reasonable and prudent judgements and estimates have been made in preparing the financial statements for the year ended 30 September 2005 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.

By order of the board



B Vickers
Chief Executive
28th April 2006

Lifecycle Limited

Profit and loss account for the year ended 30 September 2005

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.

Lifecycle Limited

Balance sheet as at 30 September 2005

	Notes	2005 £'000	2004 £'000
Creditors: amounts falling due within one year	2	(895)	(895)
		(895)	(895)
Capital and reserves			
Called up share capital	3	1,500	1,500
Profit and loss account		(2,395)	(2,395)
Total equity shareholders' funds		(895)	(895)

For the year ended 30 September 2005 the company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

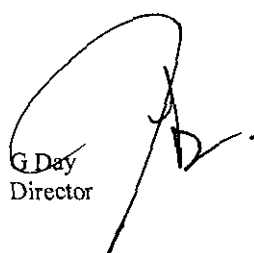
Members have not required the company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with section 221, and
- 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 financial statements on pages 2 to 5 were approved by the board of directors on 28th April 2006 and were signed on its behalf by:

G Day
Director



Lifecycle Limited

Notes to the financial statements for the year ended 30 September 2005

1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards.

The financial statements have been prepared on a going concern basis as the directors have had assurances from an intermediate parent company that sufficient financial support will be provided to enable the company to meet its liabilities as they fall due.

2 Creditors: amounts falling due within one year

	2005	2004
	£'000	£'000
Amounts owed to group undertakings	895	895

3 Called up share capital

	2005	2004
	£'000	£'000
Authorised:		
80,000 'A' ordinary shares of £1 each	80	80
58,772 'B' ordinary share 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 share of £1 each	140	140
	1,761	1,761
Allotted, 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
	1,500	1,500

Lifecycle Limited

Notes to the financial statements for the year ended 30 September 2005 (continued)

4 Ultimate parent company

The immediate parent company is Holland & Barrett Retail Limited, a company incorporated in Great Britain and registered in England and Wales.

The Company's ultimate controlling parent company is NBTY Inc., a company incorporated in the 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.