

155(6)b

# Declaration by the directors of a holding company in relation to assistance for the acquisition of shares

Please do not  
write in  
this margin

Pursuant to section 155(6) of the Companies Act 1985

Please complete  
legibly, preferably  
in black type, or  
bold block lettering

To the Registrar of Companies  
(Address overleaf - Note 5)

For official use

Company number

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04023140

Name of company

\*  
Computer Software Group Limited

Note  
Please read the  
notes on page 3  
before completing  
this form

†/We ☐

Barbara Ann Firth of Bryher Cottage, Lynx Hill, East Horsley, KT24 5AX

Martin Philip Leuw of 29 Deansway, London, N2 0NF

Neal Anthony Roberts of Rivendell, Little Aston Park Road, Sutton Coldfield, B74 3BZ


\* Insert full name  
of company  
† Insert name(s)  
and address(es)  
of all the directors

† Delete as  
appropriate

~~the sole director~~ [all the directors] † of the above company (hereinafter called 'this company') do  
solemnly and sincerely declare that

The business of the company is

- (a) ~~that of a recognised bank or licensed institution within the meaning of the Banking Act 1979~~ §  
(b) ~~that of a person authorised under section 3 or 4 of the Insurance Companies Act 1982 to carry on~~  
~~insurance business in the United Kingdom~~ §  
(c) something other than the above §

The company is ~~the~~ [a] holding company of\* Advatech Computer Systems Limited (01905414)

\_\_\_\_\_ which is  
proposing to give financial assistance in connection with the acquisition of shares

in ~~this company~~ Computer Software Group Limited (04023140)

\_\_\_\_\_ the holding company of this company] †

Presenter's name address and  
reference (if any)

FRESHFIELDS BRUCKHAUS  
DERINGER  
65 FLEET STREET, LONDON  
ENGLAND  
UNITED KINGDOM EC4Y 1HS  
DX 23 LONDON/CHANCERY  
LANE

For official Use (02/06)  
General Section

TUESDAY



\*LYCG5TNW\*  
LD7 09/10/2007 92  
COMPANIES HOUSE

The assistance is for the purpose of ~~[that acquisition]~~ reducing or discharging a liability incurred for the purpose of that acquisition] † (note 1)

Please do not  
write in  
this margin

*Please complete  
legibly, preferably  
in black type, or  
bold block lettering*

The number and class of the shares acquired or to be acquired is \_\_\_\_\_  
69,081,317 ordinary shares of £0.10

The assistance is to be given to (note 2)  
Guildford Acquisition Co Limited (06025453) of Integra House, 138-140 Alexandra House, London, SW19 7JY

The assistance will take the form of

See Schedule 1

The person who ~~[has acquired]~~ ~~[will acquire]~~ the shares is  
Guildford Acquisition Co Limited (06025453) of Integra House, 138-140 Alexandra House, London, SW19 7JY

† Delete as  
appropriate

The principal terms on which the assistance will be given are

See Schedule 2

The amount (if any) by which the net assets of the company which is giving the assistance will be reduced by giving it is nil

The amount of cash to be transferred to the person assisted is £ See Schedule 3

The value of any asset to be transferred to the person assisted is £ nil

Please do not  
write in  
this margin

Please complete  
legibly, preferably  
in black type, or  
bold block lettering

\*Delete either (a) or  
(b) as appropriate

The date on which the assistance is to be given is within 8 weeks of the date hereof

~~1/~~We have formed the opinion, as regards this company's initial situation immediately following the date on which the assistance is proposed to be given, that there will be no ground on which it could then be found to be unable to pay its debts (note 3)

(a) ~~1/~~We have formed the opinion that this company will be able to pay its debts as they fall due during the year immediately following that date]\* (note 3)

~~(b) It is intended to commence the winding-up of this company within 12 months of the date, and we have formed the opinion that this company will be able to pay its debts in full within 12 months of the commencement of the winding-up]\* (note 3)~~

And ~~1/~~we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act 1835

Declared at Riding Court House, Riding Court Road,  
Datchet, Berkshire, SL3 9JT

Declarants to sign below

Day Month Year  
on 

2	5	0	9	2	0	0	7
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before me

Leanne Hill  
A Commissioner for Oaths or Notary Public or Justice of the Peace or a Solicitor having the powers conferred on a Commissioner for Oaths

LEANNE HILL

S J BERWIN

B F Baguio

NA

## NOTES

- 1 For the meaning of "a person incurring a liability" and "reducing or discharging a liability" see section 152(3) of the Companies Act 1985
- 2 Insert full name(s) and address(es) of the person(s) to whom assistance is to be given, if a recipient is a company the registered office address should be shown
- 3 Contingent and prospective liabilities of the company are to be taken into account - see section 156(3) of the Companies Act 1985
- 4 The auditor's report required by section 156(4) of the Companies Act 1985 must be annexed to this form

- 5 The address for companies registered in England and Wales or Wales is -

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ

DX 33050 Cardiff

or, for companies registered in Scotland -

The Registrar of Companies  
37 Castle Terrace  
Edinburgh  
EH1 2EB

DX 235 Edinburgh

or LP-4 Edinburgh 2

10 P  
LM

**Computer Software Group Limited (the Company)**

**Schedule 1 to the Statutory Declaration (155(6)b) dated 25 September 2007**

The financial assistance will take the form of the execution, delivery and performance by the Company of its obligations under the documents identified at paragraphs (a) to (c) and (f) below together with the execution, delivery and performance by the Company of its obligations under the documents (if any) listed in the remaining paragraphs below to which the Company is a named party (unless otherwise defined herein, terms defined in the Senior Facilities Agreement shall have the same meaning in this Schedule 1)

- (a) an accession letter (the **Senior Accession Letter**) to a senior facilities agreement (the **Senior Facilities Agreement**) dated 3 July 2007 between, among others, Software (Bidco) Limited as original borrower and original guarantor, Citigroup Global Markets Limited and Credit Suisse as mandated lead arrangers, Citibank International PLC as agent and Citibank, N A as security trustee and the financial institutions named therein as original lenders under which the Company will grant guarantees and indemnities to the Finance Parties,
- (b) an accession deed (the **Intercreditor Accession Deed**) to an intercreditor agreement (the **Intercreditor Agreement**) dated 3 July 2007 between, among others, Citibank International PLC as senior agent, the financial institutions named therein as senior lenders, Citibank, N A as security trustee, Software (Bidco) Limited and Software (Holdco 3) Limited under which the Company will become bound by the liabilities and obligations due, owing or incurred by any Secured Party,
- (c) a debenture (the **Debenture**) between, among others, the Company and Citibank, N A as security trustee (the **Security Trustee**) under which the Company covenants with the Security Trustee that it will on demand discharge all obligations and liabilities, whether present or future, actual or contingent and whether incurred solely or jointly or in any other capacity,
- (d) a first legal mortgage of all the freehold and leasehold property now belonging to Iris Group Limited between Iris Group Limited and the Security Trustee under which Iris Group Limited covenants with the Security Trustee that it will charge with full title and guarantee the payment and discharge of the Secured Obligations,
- (e) a first legal mortgage of all of the freehold and leasehold property now belonging to Iris Business Software Limited between Iris Business Software Limited and the Security Trustee under which Iris Business Software Limited covenants with the Security Trustee that it will charge with full title and guarantee the payment and discharge of the Secured Obligations (the documents at (d) and (e) together the **Mortgages**),
- (f) an intercompany loan agreement between, among others, the Company as lender and Software (Bidco) Limited as borrower under which the Company

may, from time to time, advance monies to Software (Bidco) Limited for general corporate purposes (the *Intercompany Loan Agreement*),

(each of those documents being in such form as may be amended, modified, varied or restated from time to time) together with the performance by the Company of other acts in connection with the acquisition of the shares and the financing of the acquisition

The documents mentioned at (a) to (c) above are being entered into pursuant to the requirements of

- (a) the Senior Facilities Agreement, under which the Original Lenders agreed to provide loan facilities to Software (Bidco) Limited (as Original Borrower and Original Guarantor) in the maximum principal amount of £415,000,000 comprising a B term loan in the maximum amount of £260,000,000, an acquisition term loan in the maximum amount of £75,000,000, a second lien term loan in the maximum amount of £60,000,000 and a revolving credit facility in the maximum amount of £20,000,000; and
- (b) the Intercreditor Agreement, under which the parties to that Agreement agree, among other things, the order of ranking and priority for the repayment of the Liabilities (as defined in the Intercreditor Agreement)

The documents mentioned at (d) and (e) above are being entered into pursuant to the requirements of the Debenture

**Computer Software Group Limited (the *Company*)**

**Schedule 2 to the Statutory Declaration (155(6)b) dated 25 September 2007**

Terms defined in Schedule 1 shall have the same meaning in this Schedule 2

The principal terms on which the assistance by the Company are given are as follows

1 Terms defined in this paragraph 1 shall have the meanings given to them in the Senior Facilities Agreement. By executing the Senior Accession Letter and thereby acceding to the Senior Facilities Agreement as an Additional Guarantor, the Company agrees to be bound as such by the terms of the Senior Facilities Agreement, the Intercreditor Agreement and the other Finance Documents, and the Company irrevocably and unconditionally jointly and severally

- (a) guarantees to each Finance Party punctual performance by each other Obligor of all that Obligor's obligations under the Finance Documents,
- (b) undertakes with each Finance Party that whenever another Obligor does not pay any amount when due under or in connection with any Finance Document, that Guarantor shall immediately on demand pay that amount as if it was the principal Obligor; and
- (c) indemnifies each Finance Party immediately on demand against any cost, loss or liability suffered by that Finance Party if any obligation guaranteed by it is or becomes unenforceable, invalid or illegal. The amount of the cost, loss or liability shall be equal to the amount which that Finance Party would otherwise be entitled to recover

2 Terms defined in this paragraph 2 shall have the meanings given to them in the Intercreditor Agreement. By executing the Intercreditor Accession Deed and thereby acceding to the Intercreditor Agreement, the Company

- (a) agrees to be bound by all the Liabilities and all other present and future obligations at any time due, owing or incurred by any Obligor or Holdco to any Secured Party under the Finance Documents,
- (b) agrees to be bound by the order of ranking and priority for the repayment of the Liabilities, and
- (c) agrees to indemnify the Senior Lenders, Mezzanine Lenders and Security Trustee for certain costs, claims, expenses and liabilities under the Intercreditor Agreement

3 Terms defined in this paragraph 3 shall have the meanings given to them in the Debenture. By executing the Debenture the Company

- (a) covenants with the Security Trustee that it shall on demand of the Security Trustee discharge all obligations which each Obligor may at any time have to the Security Trustee or any of the other Secured Parties under or pursuant to

the Finance Documents including any liability in respect of further advances made under the Finance Documents, whether present or future, actual or contingent (and whether incurred solely or jointly or in any other capacity) and the Company shall pay to the Security Trustee when due and payable every sum at any time owing, due or incurred by each Obligor to the Security Trustee or any of the other Secured Parties in respect of any such liabilities,

- (b) charges with full title guarantee in favour of the Security Trustee as trustee for the Secured Parties with the payment and discharge of the Secured Obligations:
  - (i) by way of first fixed charge (which so far as it relates to land in England and Wales at the date of the Debenture shall be by way of legal mortgage) all the Company's right, title and interest from time to time in and to any freehold, leasehold or immovable property and any buildings, fixtures, fittings, fixed plant or machinery from time to time situated on or forming part of such freehold or leasehold property,
  - (ii) by way of first fixed charge all the Company's right, title and interest from time to time in and to
    - (A) the Tangible Moveable Property,
    - (B) the Accounts,
    - (C) the Intellectual Property,
    - (D) any goodwill and rights in relation to the uncalled capital of the Company,
    - (E) the Investments,
    - (F) the Shares, all dividends, interest and other monies payable in respect of the Shares and all other Related Rights (whether derived by way of redemption, bonus, preference, option, substitution, conversion or otherwise), and
    - (G) all Monetary Claims and all Related Rights other than any claims which are otherwise subject to a fixed charge or assignment (at law or in equity) pursuant to the Debenture;
- (c) assigns absolutely with full title guarantee to the Security Trustee as trustee for the Secured Parties as security for the payment and discharge of the Secured Obligations all the Company's right, title and interest from time to time in and to the Specific Contracts (where applicable),
- (d) charges with full title guarantee in favour of the Security Trustee as trustee for the Secured Parties as security for the payment and discharge of the Secured Obligations by way of first floating charge all present and future assets and undertaking of the Company,

- (e) covenants that it shall not, at any time during the subsistence of the Debenture, except as permitted pursuant to the Senior Facilities Agreement and, after the Senior Discharge Date, any Mezzanine Facility Agreement
- (i) create or permit to subsist any Security over all or any part of the Charged Property;
  - (ii) execute any conveyance, transfer, lease or assignment of, or other right to use or occupy, all or any part of the Charged Property,
  - (iii) create any legal or equitable estate or other interest in, or over, or otherwise relating to, all or any part of the Charged Property,
  - (iv) (a) grant or vary, or accept any surrender, cancellation or disposal of, any lease, tenancy, licence, consent or other right to occupy in relation to any of the Charged Property or (b) allow any person any right to use or occupy or to become entitled to assert any proprietary interest in, or right over, the Charged Property, which may, in each case, adversely affect the value of any of the Charged Property or the ability of the Security Trustee to exercise any its rights under the Debenture, or
  - (v) assign or otherwise dispose of any interest in any Account
- (f) shall promptly at its own cost do all such acts or execute all such documents (including assignments, transfers, mortgages, charges, notices and instructions) as the Security Trustee may reasonably specify
- (i) to perfect the security created or intended to be created in respect of the Charged Property or for the exercise of the rights of the Security Trustee under the Debenture,
  - (ii) to confer on the Security Trustee security over any property and assets of the Company located in any jurisdiction outside England and Wales equivalent or similar to the security intended to be conferred by or pursuant to the Debenture, and/or
  - (iii) to facilitate the realisation of the Charged Property,
- (g) agrees that
- (i) the Security created by or pursuant to the Debenture shall remain in full force and effect as a continuing security for the Secured Obligations unless and until discharged by the Security Trustee,
  - (ii) no part of the security from time to time intended to be constituted by the Debenture will be considered satisfied or discharged by any intermediate payment, discharge or satisfaction of the whole or any part of the Secured Obligations,



(iii) the obligations of the Company and the rights of the Security Trustee under the Debenture will not be affected by an act, omission, matter or thing which, but for this provision, would reduce, release or prejudice any of its obligations under the Debenture, including

- (A) any time, waiver or consent granted to, or composition with, any person;
- (B) the release of any person under the terms of any composition or arrangement with any creditor of any member of the Group,
- (C) the taking, variation, compromise, exchange, renewal or release of, or refusal or neglect to perfect, take up or enforce, any rights against, or security over assets of, any person or any non-presentation or non-observance of any formality or other requirement in respect of any instrument or any failure to realise the full value of any security;
- (D) any incapacity or lack of power, authority or legal personality of or dissolution or change in the members or status of any person,
- (E) any amendment, novation, supplement, extension (whether of maturity or otherwise) or restatement (in each case however fundamental and of whatsoever nature, and whether or not more onerous) or replacement of a Finance Document or any other document or security or of the Secured Obligations,
- (F) any unenforceability, illegality or invalidity of any obligation of any person under any Finance Document or any other document or security or of the Secured Obligations, or
- (G) any insolvency or similar proceedings

4 By executing the Mortgages each of Iris Group Limited and Iris Business Software Limited charge with full title guarantee in favour of the Security Trustee with the payment and discharge of the Secured Obligations, by way of first legal mortgage the Mortgaged Property

5 By executing the Intercompany Loan Agreement, the Company may, from time to time, make advances to Software (Bidco) Limited for general corporate purposes

6 The Company's obligations as described above continue in relation to the documents described as they may be amended, modified, varied or restated from time to time

**Computer Software Group Limited (the *Company*)**

**Schedule 3 to the Statutory Declaration (155(6)b) dated 25 September 2007**

Terms defined in Schedule 1 and 2 shall have the same meaning in this Schedule 3.

Such amounts as the Company may be required to advance in accordance with the Intercompany Loan Agreement

## **REPORT OF THE INDEPENDENT AUDITOR TO THE DIRECTORS OF COMPUTER SOFTWARE GROUP LIMITED ("THE COMPANY") PURSUANT TO SECTION 156(4) OF THE COMPANIES ACT 1985**

We report on the attached statutory declaration of the directors dated 25 September 2007, prepared pursuant to the Companies Act, in connection with the proposal that the Company's subsidiary, Advatech Computer Systems Limited, should give financial assistance for the purpose of reducing or discharging a liability incurred in connection with the purchase of 69,081,317 of Computer Software Group Limited's ordinary shares

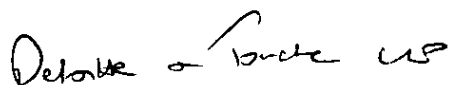
This report is made solely to the directors of the Company for the purpose of section 156(4) of the Companies Act 1985. Our work has been undertaken so that we might state to the directors of the Company those matters that we are required to state to them in an auditors' report under that section and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company, for our work, for this report, or for the opinions that we have formed

### **Basis of opinion**

We have enquired into the state of the Company's affairs in order to review the bases for the statutory declaration

### **Opinion**

We are not aware of anything to indicate that the opinion expressed by the directors in their statutory declaration as to any of the matters mentioned in section 156(2) of the Companies Act 1985 is unreasonable in all the circumstances



Deloitte & Touche LLP  
Chartered Accountants and Registered Auditors  
25 September 2007