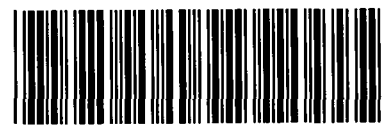

Merlin Entertainments plc

Interim financial statements
prepared pursuant to section 838 of the Companies Act 2006

For the 26 weeks ended 28 June 2014

Company number 08700412

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PROFIT AND LOSS ACCOUNT

For the 26 weeks ended 28 June 2014
(2013: 100 days ended 28 December 2013)

	Period ended 28 June 2014 £m	Period ended 28 December 2013 £m
Administrative expenses	-	(4)
Loss on ordinary activities before taxation	-	(4)
Tax on loss on ordinary activities	-	-
Loss for the financial period	-	(4)

There are no recognised gains or losses other than the result for the financial period reported above.

The results of the company for the period relate wholly to continuing operations.

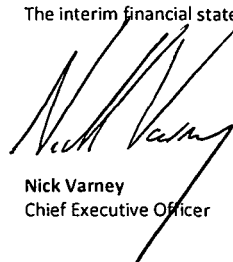
BALANCE SHEET

At 28 June 2014
(2013: 28 December 2013)

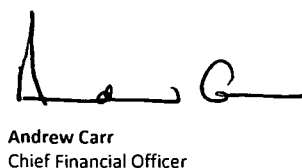
	Note	28 June 2014 £m	28 December 2013 £m
Fixed assets			
Investment in subsidiary undertaking	iii	3,107	3,107
		3,107	3,107
Current assets			
Amounts owed by group undertakings	iv	77	78
Cash at bank and in hand and short term deposits		-	1
		77	79
Creditors: amounts falling due within one year	v	(2)	(4)
Net current assets		75	75
Net assets		3,182	3,182
Capital and reserves			
Called up share capital	vi	10	10
Share premium	vii	-	3,183
Profit and loss account	vii	3,172	(11)
Shareholders' funds - equity		3,182	3,182

The notes on pages 3 to 4 form part of these financial statements.

The interim financial statements were approved by the Board of Directors on 30 July 2014 and were signed on its behalf by:



Nick Varney
Chief Executive Officer



Andrew Carr
Chief Financial Officer

NOTES TO THE INTERIM FINANCIAL STATEMENTS

26 weeks ended 28 June 2014

i Basis of preparation

The financial information set out in these interim financial statements for the 26 weeks ended 28 June 2014 is unaudited.

These statements do not contain all the information for full annual financial statements and have been prepared in order to support the distributable reserves figure as at 28 June 2014 and the proposed interim dividend in accordance with section 838 of the Companies Act 2006.

These interim financial statements have been prepared on a going concern basis using the historical cost convention in accordance with generally accepted accounting principles in the UK ('UK GAAP') and the Companies Act 2006.

The accounting policies adopted in preparation of these interim financial statements to 28 June 2014 are consistent with the policies applied by the Company in its financial statements as at and for the 52 weeks ended 28 December 2013. No transactions or events have arisen which have required the application of new accounting policies in this interim period.

ii Dividends

On 30 July 2014 the directors declared an interim dividend of two pence per share, amounting to £20 million, which will be paid on 25 September 2014 to ordinary shareholders on the register at the close of business on 29 August 2014.

iii Investment in subsidiary undertaking

	Shares in subsidiary undertaking £m
Cost and carrying value	
At 29 December 2013 and 28 June 2014	3,107

The subsidiary undertaking at the period end is as follows:

Company	Activity	Country of incorporation	Shareholding	Description of shares held
Merlin Entertainments Group Luxembourg 3 S.à r.l.	Holding company	Luxembourg	100.0%	Ordinary

iv Amounts owed by group undertakings

Amounts owed by group undertakings comprise funds loaned by the Company to fellow group undertakings. These funds are repayable on demand.

v Creditors: amounts falling due within one year

	28 June 2014 £m	28 December 2013 £m
Other creditors	-	2
Accruals and deferred income	2	2
	2	4

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

26 weeks ended 28 June 2014

vi Called up share capital

	28 June 2014	£m	28 December 2013	£m
	Number		Number	
<i>Ordinary shares of £0.01 each</i>				
At beginning of period	1,013,746,032	10	-	-
Incorporation	-	-	1	-
Share for share exchange	-	-	156,767,049	1
Cancelled in the period	-	-	(10,868,759)	-
Bonus issue	-	-	804,101,709	8
Shares issued	-	-	63,746,032	1
At end of the period	1,013,746,032	10	1,013,746,032	10
<i>Redeemable ordinary shares of £50,000.00 each</i>				
At beginning of period	-	-	-	-
Incorporation	-	-	1	-
Redeemed	-	-	(1)	-
At end of the period	-	-	-	-

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at general meetings of the Company.

vii Reconciliation of movements in shareholders' funds

	Share capital £m	Share premium £m	Merger reserve £m	Profit and loss account £m	Total £m
At 20 September 2013	-	-	-	-	-
Loss for the period	-	-	-	(4)	(4)
Share for share exchange	1	-	2,991	-	2,992
Bonus issue	8	2,983	(2,991)	-	-
Issue of shares	1	200	-	(7)	194
At 28 December 2013	10	3,183	-	(11)	3,182
Capital restructure	-	(3,183)	-	3,183	-
At 28 June 2014	10	-	-	3,172	3,182

On 26 February 2014 the Company reduced its share capital by means of a court sanctioned reduction of capital, which resulted in an increase in available reserves for distribution by way of dividends to shareholders in the amount of £3,183 million.