

DENTAL BEAUTY GROUP LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

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DENTAL BEAUTY GROUP LTD

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DENTAL BEAUTY GROUP LTD

COMPANY INFORMATION

Directors Dr D I Patel

C L Stokes

C Van Driel

B P Vinke

Company secretary H Sohal

Registered office Corinthian House Dental Beauty Partners - Suite C
17 Lansdowne Road
London
CR0 2BX

Accountants Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

DENTAL BEAUTY GROUP LTD

STRATEGIC REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their strategic report for the year ended 31 December 2021. The comparative period is from 1 April 2020 to 31 December 2020.

Principal activity

The principal activity of the company is the provision of dental services.

Fair review of the business

The results for the year, which are set out in the profit and loss account, show turnover of £913,943 (2020 - £137,555) and an operating loss of £1,110,932 (2020 - £147,620). At 31 December 2021, the company had net liabilities of £1,362,253 (2020 - £413,387). The directors consider the performance for the year and the financial position at the year end to be satisfactory.

Principal risks and uncertainties

The management of the business and the execution of the company's strategy are subject to a number of risks. The key business risks and uncertainties affecting the company are considered to relate to ongoing compliance with current and future legislation affecting the sector.

20/12/2022

Approved by the Board on and signed on its behalf by:

Colin Stokes

.....
C L Stokes
Director

DENTAL BEAUTY GROUP LTD

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their report and the financial statements for the year ended 31 December 2021. The comparative period is from 1 April 2020 to 31 December 2020.

Directors of the company

The directors who held office during the year were as follows:

Dr D I Patel

C Van Driel (appointed 1 February 2021)

B P Vinke (appointed 1 February 2021)

A K K Patel (ceased 1 February 2021)

H Sohal (appointed 22 September 2021 and ceased 15 August 2022)

The following director was appointed after the year end:

C L Stokes (appointed 15 August 2022)

Financial instruments

Objectives and policies

The company constantly monitors the group's trading results and revise projections as appropriate to ensure that the company can meet its future obligations as they fall due.

Price risk, credit risk, liquidity risk and cash flow risk

The company is exposed to the usual credit and cash flow risks associated with selling on credit and manages this through credit control procedures. The group's bank loans and loan stock are subject to price and liquidity risk as disclosed in note 18 to the financial statements.

In accordance with the Financial Reporting Council's 'Going Concern and Liquidity Risk: Guidance for Directors of UK Companies 2009', the directors of all companies are now required to provide disclosures regarding the adoption of the going concern basis of accounting.

The company has sufficient resources available and the directors have prepared forecasts for the next 12 months that indicate that this will continue to be the case and that these cash flows will be sufficient for the company to meet its financing commitments as they fall due. The directors therefore have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and have continued to adopt the going concern basis in preparing the financial statements.

20/12/2022

Approved by the Board on and signed on its behalf by:

Colin Stokes

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C L Stokes
Director

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF DENTAL BEAUTY GROUP
LTD FOR THE YEAR ENDED 31 DECEMBER 2021**

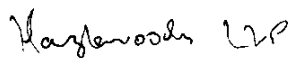
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dental Beauty Group Ltd for the year ended 31 December 2021 as set out on pages 5 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Dental Beauty Group Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Dental Beauty Group Ltd and state those matters that we have agreed to state to the Board of Directors of Dental Beauty Group Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dental Beauty Group Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dental Beauty Group Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Dental Beauty Group Ltd. You consider that Dental Beauty Group Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dental Beauty Group Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date: 20/12/2022

DENTAL BEAUTY GROUP LTD**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Year ended 31 December 2021 £	1 April 2020 to 31 December 2020 £
Turnover	3	913,943	137,555
Cost of sales		<u>(460)</u>	<u>(1,187)</u>
Gross profit		913,483	136,368
Administrative expenses		(2,024,415)	(283,988)
Exceptional items		<u>-</u>	<u>-</u>
Operating loss	4	(1,110,932)	(147,620)
Other interest receivable and similar income	5	<u>84,513</u>	<u>167</u>
Loss before tax		(1,026,419)	(147,453)
Taxation	8	<u>77,553</u>	<u>(665)</u>
<i>Loss for the financial year</i>		<u><u>(948,866)</u></u>	<u><u>(148,118)</u></u>

The above results were derived from continuing operations.

The company has no other comprehensive income for the year.

The notes on pages 8 to 17 form an integral part of these financial statements.

DENTAL BEAUTY GROUP LTD**(REGISTRATION NUMBER: 11436268)
BALANCE SHEET AS AT 31 DECEMBER 2021**

	Note	31 December 2021 £	31 December 2020 £
Fixed assets			
Tangible assets	9	49,851	3,501
Investments	10	<u>4,805,202</u>	<u>306</u>
		<u>4,854,853</u>	<u>3,807</u>
Current assets			
Debtors	11	13,315,794	1,548,311
Cash at bank and in hand		<u>1,624,683</u>	<u>17,452</u>
		14,940,477	1,565,763
Creditors: Amounts falling due within one year	12	<u>(21,157,583)</u>	<u>(1,982,292)</u>
Net current liabilities		<u>(6,217,106)</u>	<u>(416,529)</u>
Total assets less current liabilities		(1,362,253)	(412,722)
Provisions for liabilities	8	<u>-</u>	<u>(665)</u>
Net liabilities		<u>(1,362,253)</u>	<u>(413,387)</u>
Called up share capital	14	10	10
Profit and loss account		<u>(1,362,263)</u>	<u>(413,397)</u>
Total equity		<u>(1,362,253)</u>	<u>(413,387)</u>

For the financial year ending 31 December 2021 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

20/12/2022

Approved and authorised by the Board on and signed on its behalf by:

Colin Stokes

.....
C L Stokes
Director

The notes on pages 8 to 17 form an integral part of these financial statements.

DENTAL BEAUTY GROUP LTD**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2021**

	Share capital	Profit and loss	Total
	£	account	£
	£	£	£
At 1 January 2021	10	(413,397)	(413,387)
Loss for the year	-	(948,866)	(948,866)
At 31 December 2021	<u>10</u>	<u>(1,362,263)</u>	<u>(1,362,253)</u>

	Share capital	Profit and loss	Total
	£	account	£
	£	£	£
At 1 April 2020	10	(265,279)	(265,269)
Loss for the year	-	(148,118)	(148,118)
At 31 December 2020	<u>10</u>	<u>(413,397)</u>	<u>(413,387)</u>

The notes on pages 8 to 17 form an integral part of these financial statements.

DENTAL BEAUTY GROUP LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Corinthian House Dental Beauty Partners - Suite C
17 Lansdowne Road
London
CR0 2BX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These financial statements have been prepared using the historical cost convention except for, where disclosed in these accounting policies, certain items that are shown at fair value.

The presentational currency of the financial statements is Pounds Sterling, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are rounded to the nearest Pound.

Group accounts not prepared

The company has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is consolidated in the accounts of EDG UK Holdings Limited.

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Judgements and estimation uncertainty

These financial statements do not contain any significant judgements or estimation uncertainty.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the company. The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities.

DENTAL BEAUTY GROUP LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in the profit and loss account, except that a charge attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fistures and fittings	25% on cost

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All trade debtors are repayable within one year and hence are included at the undiscounted cost of cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the debtors.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and all are repayable within one year and hence are included at the undiscounted amount of cash expected to be paid.

DENTAL BEAUTY GROUP LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability on the balance sheet. *The corresponding dividends relating to the liability component are charged as interest expenses in the profit and loss account.*

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

DENTAL BEAUTY GROUP LTD**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****Financial instruments (continued)****Impairment**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

A non financial asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

The recoverable amount of goodwill is derived from measurement of the present value of the future cash flows of the cash-generating units ('CGUs') of which the goodwill is a part. Any impairment loss in respect of a CGU is allocated first to the goodwill attached to that CGU, and then to other assets within that CGU on a pro-rata basis.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised. Where a reversal of impairment occurs in respect of a CGU, the reversal is applied first to the assets (other than goodwill) of the CGU on a pro-rata basis and then to any goodwill allocated to that CGU.

For financial assets carried at amortised cost, the amount of an impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

3 Revenue

The analysis of the company's revenue for the year from continuing operations is as follows:

	2021	2020
	£	£
Grants received	5,833	13,516
Other revenue	908,110	124,039
	<u>913,943</u>	<u>137,555</u>

The total turnover of the company has been derived from its principal activity wholly undertaken in the United Kingdom.

4 Operating profit

Arrived at after charging:

	Year ended 31 December 2021	1 April 2020 to 31 December 2020
	£	£
Depreciation expense	6,516	397
Operating lease expense - property	<u>68,527</u>	<u>17,589</u>

DENTAL BEAUTY GROUP LTD**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****5 Other interest receivable and similar income**

	2021	2020
	£	£
Interest income on bank deposits	260	167
Dividend income	84,253	-
	<u>84,513</u>	<u>167</u>

6 Staff costs

The aggregate payroll costs (including directors' remuneration) were as follows:

	Year ended 31 December 2021	1 April 2020 to 31 December 2020
	£	£
Wages and salaries	1,260,052	158,516
Social security costs	116,606	13,249
Pension costs, defined contribution scheme	10,070	2,096
	<u>1,386,728</u>	<u>173,861</u>

The average number of persons employed by the company (including directors) during the year, analysed by category was as follows:

	Year ended 31 December 2021	1 April 2020 to 31 December 2020
	No.	No.
Administration and support	<u>19</u>	<u>6</u>

7 Directors' remuneration

Directors' remuneration has been borne by another related party.

DENTAL BEAUTY GROUP LTD**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****8 Taxation**

Tax charged/(credited) in the profit and loss account

	Year ended 31 December 2021 £	1 April 2020 to 31 December 2020 £
Deferred taxation		
Arising from origination and reversal of timing differences	(77,553)	-
Arising from previously unrecognised tax loss, tax credit or temporary difference of prior periods	-	665
Total deferred taxation	(77,553)	665

The tax on profit before tax for the year is higher than the standard rate of corporation tax in the UK (2020 - higher than the standard rate of corporation tax in the UK) of 19% (2020 - 19%).

The differences are reconciled below:

	2021 £	2020 £
Loss before tax	(1,026,419)	(147,453)
Corporation tax at standard rate	(195,020)	(28,016)
Effect of expense not deductible in determining taxable profit (tax loss)	33,641	28,681
Effect of tax losses	(56,363)	-
Tax increase from effect of capital allowances and depreciation	898	-
Tax increase arising from group relief	139,291	-
Total tax (credit)/charge	(77,553)	665

Deferred tax

Deferred tax assets and liabilities

2021	Asset £
Differences between accumulated depreciation and capital allowances	(12,133)
	88,133
	888
	76,888
2020	Liability £
Differences between accumulated depreciation and capital allowances	665
	-
	-
	665

DENTAL BEAUTY GROUP LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

9 Tangible assets

	Furniture, fittings and equipment £
Cost	
At 1 January 2021	4,264
Additions	<u>52,666</u>
At 31 December 2021	<u>56,930</u>
Depreciation	
At 1 January 2021	763
Charge for the year	<u>6,516</u>
At 31 December 2021	<u>7,279</u>
Carrying amount	
At 31 December 2021	<u>49,651</u>
At 31 December 2020	<u>3,501</u>

DENTAL BEAUTY GROUP LTD**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****10 Investments**

	2021	2020
	£	£
Investments in subsidiaries	<u>4,805,202</u>	<u>306</u>
Subsidiaries		£
Cost and carrying amount		
At 1 January 2021		306
Additions		<u>4,804,896</u>
At 31 December 2021		<u>4,805,202</u>

Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2021	2020
Subsidiary undertakings				
Dental Beauty Romford Limited	England and Wales	Ordinary	75%	51%
Dental Beauty Dulwich Limited	England and Wales	Ordinary	75%	51%
Dental Beauty Feltham Ltd	England and Wales	Ordinary	75%	51%
Dental Beauty Forest Hill Limited	England and Wales	Ordinary	75%	51%
Dental Beauty Mottingham Ltd	England and Wales	Ordinary	75%	51%
Dental Beauty WGC Limited	England and Wales	Ordinary	75%	51%
Dental Beauty Battersea Ltd	England and Wales	Ordinary	75%	51%
Dental Beauty Addington Ltd	England and Wales	Ordinary	75%	51%
Dental Beauty Acton Ltd	England and Wales	Ordinary	75%	51%
Dental Beauty St Albans Ltd	England and Wales	Ordinary	75%	51%
Dental Beauty Blackheath Ltd	England and Wales	Ordinary	100%	0%
Dental Beauty Lee Ltd	England and Wales	Ordinary	100%	0%

The principal activity of all subsidiary companies is the provision of dental services.

DENTAL BEAUTY GROUP LTD**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****11 Debtors**

	31 December 2021 £	31 December 2020 £
Trade debtors	59,718	-
Amounts owed by group undertakings	9,172,987	-
Other debtors	3,973,945	1,548,311
Prepayments	32,256	-
Deferred tax assets	76,888	-
	<u>13,315,794</u>	<u>1,548,311</u>

12 Creditors

	31 December 2021 £	31 December 2020 £
Due within one year		
Directors' loans	190,378	-
Trade creditors	70,423	17,377
Amounts due to group undertakings	20,184,015	-
Social security and other taxes	40,585	9,942
Outstanding defined contribution pension costs	3,554	-
Other creditors	451,128	1,954,973
Accrued expenses	217,500	-
	<u>21,157,583</u>	<u>1,982,292</u>

13 Pension and other schemes**Defined contribution pension scheme**

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £10,070 (2020 - £2,096).

Contributions totalling £3,554 (2020 - £Nil) were payable to the scheme at the end of the year and are included in creditors.

14 Share capital**Allotted, called up and fully paid shares**

	31 December 2021 No.	£	31 December 2020 No.	£
Ordinary shares of £0.01 each	<u>1,000</u>	<u>10</u>	<u>1,000</u>	<u>10</u>

DENTAL BEAUTY GROUP LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

15 Related party transactions

Summary of transactions with key management

Key management personnel are considered to be the directors of the company and key management personnel compensation is disclosed in note 7 to the financial statements.

At the year end there is a an amount of £271,344 payable to the directors (2021 - £114,546). The loan is interest free with no fixed repayment terms.

16 Parent and ultimate parent undertaking

The company's immediate parent company is EDG UK Holding Limited, incorporated in England and Wales.

The ultimate parent is European Dental Group Holding BV, incorporated in the Netherlands.

The parent of the largest group in which these financial statements are consolidated is European Dental Group Holding BV, incorporated in the Netherlands.

The address of European Dental Group Holding BV is:
Olympia 2a, 1213 NT Hilversum, The Netherlands.

The parent of the smallest group in which these financial statements are consolidated is EDG UK Holding Limited, incorporated in England and Wales.

The address of EDG UK Holding Limited is:
Corinthian House Dental Beauty Partners - Suite C, 17 Lansdowne Road, London, United Kingdom, CR0 2BX.