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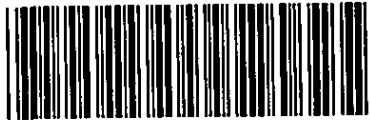
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British Vita Group S.à r.l.
Société à responsabilité limitée

ANNUAL ACCOUNTS
AS AT
December 31, 2010

5D, rue Eugene Ruppert
L-2453 Luxembourg
R C S Luxembourg B107583
Subscribed capital EUR 440,000 00

COMPANIES HOUSE



"A20F17H7"

A01	31/12/2013	#292

	"A2NHWH1V"	
A40	18/12/2013	#147

COMPANIES HOUSE

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British Vita Group S à r.l.

Société à responsabilité limitée

BALANCE SHEET

as at December 31, 2010

(expressed in EUR)

ASSETS	Notes	31-12-2010 EUR	31-12-2009 EUR
CURRENT ASSETS			
Cash at bank and in hand	2	2,746 13	1,682 43
		<u>2,746 13</u>	<u>1,682 43</u>
PREPAYMENTS AND ACCRUED INCOME		12 50	12 50
TOTAL ASSETS		<u><u>2,758 63</u></u>	<u><u>1,694 93</u></u>
LIABILITIES			
CAPITAL AND RESERVES			
Subscribed capital	4	440,000 00	440,000 00
Share premium and similar premiums		1,349,402 00	1,349,402 00
Profit or loss brought forward	7	(407,986,034 57)	(377,844,734 33)
Result for the financial year	7	(26,394,004 01)	(30,141,300 24)
		<u>(432,590,636 58)</u>	<u>(406,196,632 57)</u>
NON SUBORDINATED DEBTS			
becoming due and payable after less than one year	6	296,545 81	293,672 11
becoming due and payable after more than one year	6	432,296,799 40	405,904,630 39
		<u>432,593,345 21</u>	<u>406,198,302 50</u>
ACCRUALS AND DEFERRED INCOME	2	50 00	25 00
TOTAL LIABILITIES		<u><u>2,758 63</u></u>	<u><u>1,694 93</u></u>

British Vita Group S.à r.l.
Société à responsabilité limitée
PROFIT AND LOSS ACCOUNT
For the period from January 1, 2010 to December 31, 2010
(expressed in EUR)

CHARGES	Notes	31-12-2010 EUR	31-12-2009 EUR
Gross profit or loss		1,785 00	34,464 16
Interest payable and similar charges			
concerning affiliated undertakings		25,287,069 86	29,085,741 64
other interest payable and similar charges		1,105,099 15	1,063,562 44
		<u>26,392,169 01</u>	<u>30,149,304 08</u>
Extraordinary charges		-	(42,518 00)
Other taxes not included in the previous caption		50 00	50 00
TOTAL CHARGES		<u><u>26,394,004 01</u></u>	<u><u>30,141,300 24</u></u>
INCOME			
Loss for the financial year	7	26,394,004 01	30,141,300 24
TOTAL INCOME		<u><u>26,394,004 01</u></u>	<u><u>30,141,300 24</u></u>

British Vita Group S.à r.l

Société à responsabilité limitée

Notes to the annual accounts

NOTE 1 - GENERAL INFORMATION

British Vita Group S.à r.l (hereinafter the « Company ») is a Luxembourg holding company (so called "Soparfi") incorporated as a "Société à responsabilité limitée" in Luxembourg on April 18, 2005 for an unlimited period of time, subject to general company law

The registered office address of the Company is located at 5D, Rue Eugene Ruppert, L-2453 Luxembourg

The Company's financial year starts on 1st January each year and ends on the last day of the month of December of the same year save for the first accounting year which shall commence on the day of incorporation and end on the 31st December 2005

The object of the Company is the holding of participations, in any form whatsoever, in Luxembourg and foreign companies, or other business entities, the acquisition by purchase, subscription, or in any other manner as well as the transfer by sale, exchange or otherwise of stock, bonds, debentures, notes and other securities of any kind, and the ownership, administration, development and management of its portfolio. The Company may also hold interests in partnerships and carry out its business through branches in Luxembourg or abroad

The Company may borrow in any form and proceed to the issue of bonds, convertible bonds and debentures

In a general fashion it may grant assistance (by way of loans, advances, guarantees or securities or otherwise) to companies or other enterprises in which the Company has an interest or which form part of the group of companies to which the Company belongs, take any controlling and supervisory measures and carry out any operation which it may deem useful in the accomplishment and development of its purpose

Finally, the Company can perform all commercial, technical and financial or other operations, connected directly or indirectly in all areas in order to facilitate the accomplishment of its purpose

On April 24, 2009 under a Scheme of Arrangement sanctioned by the UK Courts, British Vita (Lux II) S.à r.l the wholly owned subsidiary of the Company transferred all its shares, PECs and CPECs in British Vita (Lux III) S.à r.l and British Vita (Lux IV) S.à r.l and its receivable from British Vita (UK) Ltd, to Vita Cayman 2 Limited (a company registered in the Cayman Islands) in return for the release from its guarantee and indemnity obligations

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

The annual accounts have been prepared in accordance with generally accepted accounting principles and in agreement with the laws and regulations in force in the Grand-Duchy of Luxembourg. The accounting policies and valuation principles are, apart from those enforced by the law, determined and implemented by the Board of Managers

2.2 Significant accounting policies

The principal valuation rules of the Company can be summarised as follows

British Vita Group S.à r.l

Société à responsabilité limitée

Notes to the annual accounts

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

2.2.1 Formation expenses

The formation expenses of the Company are directly charged to the profit and loss account for the year/period in which they are incurred

2.2.2 Financial fixed assets

Financial fixed assets are valued at their historical acquisition cost including the incidental costs of acquisition. If the Board of Managers determines that a permanent impairment has occurred in the value of a financial asset, a value adjustment may be made in order to reflect that loss. These value adjustments may not be continued if the reasons for which they were made have ceased to apply.

2.2.3 Debtors

Debtors are recorded at their nominal value. A value adjustment is made when their reimbursement is partly or completely compromised. These value adjustments may not be continued if the reasons for which the value adjustments were made have ceased to apply.

2.2.4 Foreign currency translation

All the transactions expressed in another currency than in EUR are translated in EUR at the exchange rate prevailing at the date of the transaction.

Fixed assets other than the long-term loan classified as financial assets and expressed in another currency than in EUR are translated in EUR at the exchange rate prevailing at the date of their acquisition. At the balance sheet date, these fixed assets are maintained at their historical exchange rate.

Cash at bank is translated at the exchange rate prevailing at the balance sheet date. Exchange gain and losses resulting from this conversion are accounted for in the profit and loss account for the period.

The other assets and liabilities are valued individually at the lower, respectively the higher, of their value at the historical exchange rate or at their value determined at the exchange rate prevailing at the balance sheet date. Only the unrealised exchange losses are accounted for in the profit and loss account. Realised exchange gains are accounted for in the profit and loss account at the date of the transaction.

2.2.5 Deferred charges

This asset item includes expenditures incurred during the financial year but related to a subsequent financial year.

2.2.6 Provisions

The provisions for liabilities and charges are intended to cover losses or debts the nature of which is clearly defined and which at the balance sheet date, are either likely to be incurred or certain to be incurred but uncertain as to their amount or as to the date on which they will arise.

British Vita Group S.à r.l

Société à responsabilité limitée

Notes to the annual accounts

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED AND END

2.2.7 Liabilities

Liabilities are recorded at their reimbursement value. Where the amount repayable on account is greater than the amount received, the difference is recorded in the profit and loss when the debt is issued.

Subordinated liabilities

Liabilities are recorded under subordinated liabilities when their status is subordinated to unsecured liabilities.

2.2.8 Deferred income

This liability item includes income received during the financial year but relating to a subsequent financial year.

NOTE 3 - FINANCIAL FIXED ASSETS

The information prescribed by article 65 (1) 2° relating to all undertakings in which the Company owned at least 20% of the share capital have been omitted, as its nature is such that it would be seriously prejudicial to the undertakings. There were no financial fixed assets at December 31, 2010.

NOTE 4 - SUBSCRIBED CAPITAL

The capital of the Company amounts to EUR 440,000.00 and is divided into 9,244 'A' shares, 256 'A*' shares, 236 'B' shares and 264 'B*' shares each with a nominal value of 44 EUR fully paid up to EUR 440,000. Voting rights for each share are equal in that one share carries the right to one vote. Dividends and distributions are made to the different classes in accordance with the deed of incorporation.

NOTE 5 - LEGAL RESERVE

In accordance with Luxembourg company law, the Company is required to transfer a minimum of 5% of its annual net income to a legal reserve, until this reserve equals 10% of the subscribed share capital. This reserve may not be distributed.

British Vita Group S.à r.l

Société à responsabilité limitée

Notes to the annual accounts

NOTE 6 - NON SUBORDINATED DEBTS

Amounts due and payable for the accounts shown under "Non subordinated debts" are as follows

	With in one year	More than five years	Total 2010	Total 2009
	EUR	EUR	EUR	EUR
Non subordinated debts				
Convertible debt	-	24,610,080 00	24,610,080 00	24,610,080 00
Non convertible debt	-	407,686,719 40	407,686,719 40	381,294,550 39
Other loans, creditors and cash advances	296,545 81	-	296,545 81	293,672 11
Total	296,545 81	432,296,799 40	432,593,345 21	406,198,302.50

NOTE 7 - MOVEMENTS FOR THE YEAR ON THE RESERVE AND PROFIT AND LOSS

The movements are as follows

	Legal reserve	Profit or loss brought forward	Profit or loss for the financial
	EUR	EUR	EUR
As at December 31, 2009	-	(377,844,734 33)	(30,141,300 24)
Movements for the year / period			
Allocation of previous year's / period's profit or loss	-	(30,141,300.24)	30,141,300 24
Dividend	-	-	-
Profit or loss for the year / period	-	-	(26,394,004 01)
As at December 31, 2010	-	(407,986,034.57)	(26,394,004 01)

OS AA01

Statement of details of parent law and other information for an overseas company



Companies House

COMPANIES HOUSE

☒ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law

☐ **What this form is NOT**
You cannot use this form
an alteration of manner
with accounting require

A01 31/12/2013
A40 *A2NHWH1N*
18/12/2013 #146
COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ①

Bntish Vita Group S à r l

UK establishment
number

B R 0 1 3 8 3 1

→ Filling in this form
Please complete in typescript or in
bold black capitals

All fields are mandatory unless
specified or indicated by *

① This is the name of the company in
its home state

Part 2 Statement of details of parent law and other information for an overseas company

A1 Legislation

Please give the legislation under which the accounts have been prepared and,
if applicable, the legislation under which the accounts have been audited

Legislation ②

Luxembourg GAAP, laws, regulations Grand-Duchy of Luxembourg

② This means the relevant rules or
legislation which regulates the
preparation and, if applicable, the
audit of accounts

A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box

☐ No. Go to Section A3

☒ Yes Please enter the name of the organisation or other
body which issued those principles below, and then go to Section A3

③ Please insert the name of the
appropriate accounting organisation
or body

Name of organisation
or body ③

Government of the Grand Duchy of Luxembourg

A3 Accounts

Accounts

Have the accounts been audited? Please tick the appropriate box

☒ No Go to Section A5

☐ Yes. Go to Section A4

OS AA01

Statement of details of parent law and other information for an overseas company

A4**Audited accounts**

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box

☐ **No** Go to **Part 3 'Signature'**☐ **Yes** Please enter the name of the organisation or other body which issued those standards below, and then go to **Part 3 'Signature'****①** Please insert the name of the appropriate accounting organisation or bodyName of organisation or body **①****A5****Unaudited accounts**

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box

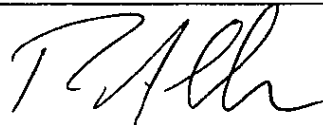
☒ **No**☐ **Yes****Part 3****Signature**

I am signing this form on behalf of the overseas company

Signature

Signature

X



X

This form may be signed by
Director, Secretary, Permanent representative

OS AA01

Statement of details of parent law and other information for an overseas company



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name Yi-Jun Kang

Company name Cleary Gottlieb Steen & Hamilton LLP

Address 55 Basinghall St

Post town London

County/Region

Postcode E C 2 V 5 E H

Country United Kingdom

DX

Telephone 020 7614 2200



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register
- ☐ You have completed all sections of the form, if appropriate
- ☐ You have signed the form



Important information

Please note that all this information will appear on the public record



Where to send

You may return this form to any Companies House address

England and Wales

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ
DX 33050 Cardiff

Scotland

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF
DX ED235 Edinburgh 1
or LP - 4 Edinburgh 2 (Legal Post)

Northern Ireland

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG
DX 481 N R Belfast 1



Further information

For further information, please see the guidance notes on the website at www.companieshouse.gov.uk or email enquiries@companieshouse.gov.uk

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