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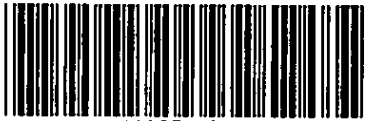
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**British Vita (Lux II) S.à r.l.**  
Société à responsabilité limitée

ANNUAL ACCOUNTS  
AS AT  
December 31, 2011

COMPANIES HOUSE

WEDNESDAY TUESDAY



\*A20F17GR\*

A01	31/12/2013	#290
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	*A2NHHW4J*	
A40	18/12/2013	#159

COMPANIES HOUSE

5D, rue Eugene Ruppert  
L-2453 Luxembourg  
R C S Luxembourg B107584  
Subscribed capital. EUR 2,702,260 00

## TABLE OF CONTENTS

	Pages
Balance sheet as at December 31, 2011	1
Profit and loss account for the year ended December 31, 2011	2
Notes to the annual accounts	3-6

**British Vita (Lux II) S.à r.l.**

Société à responsabilité limitée

**BALANCE SHEET**

as at December 31, 2011

(expressed in EUR)

ASSETS	Notes	31-12-2011 EUR	31-12-2010 EUR
<b>CURRENT ASSETS</b>			
Debtors			
becoming due and payable after less than one year	2	27,063 20	25,000 00
becoming due and payable after more than one year	2	19,000 00	19,000 00
Cash at bank and in hand	2	11,532 98	20,349 75
		<u>57,596 18</u>	<u>64,349 75</u>
<b>PREPAYMENTS AND ACCRUED INCOME</b>		7,018 75	7,018 75
<b>TOTAL ASSETS</b>		<u><u>64,614 93</u></u>	<u><u>71,368 50</u></u>
<b>LIABILITIES</b>			
<b>CAPITAL AND RESERVES</b>			
Subscribed capital	4	2,702,260 00	2,702,260 00
Share premium and similar premiums		161,056,175 00	161,056,175 00
Profit or loss brought forward		(437,701,418 84)	(409,588,388 61)
Result for the financial year		(31,766,054 82)	(28,113,030 23)
		<u>(305,709,038 66)</u>	<u>(273,942,983 84)</u>
<b>NON SUBORDINATED DEBTS</b>			
becoming due and payable after less than one year	2,6	144,579 59	146,628 34
becoming due and payable after more than one year	2,6	305,629,074 00	273,858,999 00
		<u>305,773,653 59</u>	<u>274,005,627 34</u>
<b>ACCRUALS AND DEFERRED INCOME</b>		-	8,725 00
<b>TOTAL LIABILITIES</b>		<u><u>64,614 93</u></u>	<u><u>71,368 50</u></u>

**British Vita (Lux II) S.à r.l.**  
**Société à responsabilité limitée**  
**PROFIT AND LOSS ACCOUNT**  
For the period from January 1, 2011 to December 31, 2011  
(expressed in EUR)

<b>CHARGES</b>	<b>Notes</b>	<b>31-12-2011 EUR</b>	<b>31-12-2010 EUR</b>
Gross profit or loss		-	3,645 00
Interest payable and similar charges			
concerning affiliated undertakings		31,770,075 00	28,010,400 00
other interest payable and similar charges		249 90	-
		<u>31,770,324 90</u>	<u>28,010,400 00</u>
Extraordinary charges		-	97,412 00
Other taxes not included in the previous caption		1,581 25	1,575 00
<b>TOTAL CHARGES</b>		<u><u>31,771,906 15</u></u>	<u><u>28,113,032 00</u></u>
<b>INCOME</b>			
Gross profit or loss		5,848 25	-
Other interests and other financial income			
other interests receivable and similar income		3 08	1 77
		<u>3 08</u>	<u>1 77</u>
Loss for the financial year	7	31,766,054 82	28,113,030 23
<b>TOTAL INCOME</b>		<u><u>31,771,906 15</u></u>	<u><u>28,113,032 00</u></u>

## **British Vita (Lux II) S.à r.l**

*Société à responsabilité limitée*

Notes to the annual accounts

### **NOTE 1 - GENERAL INFORMATION**

British Vita (Lux II) 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 1<sup>st</sup> 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 31<sup>st</sup> 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

According to the article 317 (3) c) of the Luxembourg Company Law (the law of 10 August 1915, as amended) and its interpretation by the National Accounting Committee (Avis CNC 2-1 of December 2009), the Company can exclude from its consolidation perimeter its undertakings held with a view to a subsequent resale and therefore be exempted to issue and publish consolidated accounts in application of article 313 of the said law

### **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

## **British Vita (Lux II) S.à r.l**

*Société à responsabilité limitée*

Notes to the annual accounts

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

#### **2.2 Significant accounting policies**

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

##### **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 (Lux II) 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 2,702,260.00 and is divided into 61,415 shares fully paid up to EUR 2,702,260 with a nominal value of EUR 44.00 each.

### **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 (Lux II) 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 2011	Total 2010
	EUR	EUR	EUR	EUR
<b>Non subordinated debts</b>				
Convertible debt	-	37,165,524 00	37,165,524 00	37,165,524 00
Non convertible debt	-	268,463,550 00	268,463,550 00	236,693,475 00
Other loans, creditors and cash advances	144,579 59	-	144,579 59	146,628 34
<b>Total</b>	<b>144,579.59</b>	<b>305,629,074 00</b>	<b>305,773,653.59</b>	<b>274,005,627.34</b>

### 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 year / period
	EUR	EUR	EUR
<b>As at December 31, 2010</b>	-	(409,588,388 61)	(28,113,030 23)
Movements for the year / period			
Allocation of previous year's / period's profit or loss	-	(28,113,030 23)	28,113,030 23
Profit or loss for the year / period	-	-	(31,766,054 82)
<b>As at December 31, 2011</b>	-	<b>(437,701,418 84)</b>	<b>(31,766,054.82)</b>



OS AA01

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



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 of  
with accounting requireme

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31/12/2013 #289  
\*A2NHWH4B\*  
18/12/2013 #158  
COMPANIES HOUSE

**Part 1 Corporate company name**

Corporate name of  
overseas company ①

Bntish Vita (Lux II) S à r l

UK establishment  
number

B R 0 1 4 0 9 7

→ 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

Name of organisation  
or body ③

Government of the Grand Duchy of Luxembourg

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

**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](http://www.companieshouse.gov.uk) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)