

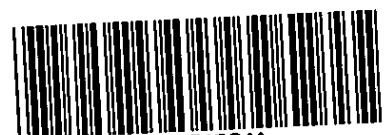
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British Vita (Lux II) S.à r.l.
Société à responsabilité limitée

ANNUAL ACCOUNTS
AS AT
December 31, 2012

TUESDAY
WED



A01	*A2OF17GA*	31/12/2013	#288
COMPANIES HOUSE			
A40	*A2NHH4Z*	18/12/2013	#161
COMPANIES HOUSE			

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

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British Vita (Lux II) S.à r.l.

Société à responsabilité limitée

BALANCE SHEET

as at December 31, 2012

(expressed in EUR)

ASSETS	Notes	31-12-2012 EUR	31-12-2011 EUR
CURRENT ASSETS			
Debtors			
becoming due and payable after less than one year	2	27,663 20	27,063 20
becoming due and payable after more than one year	2	19,000 00	19,000 00
Cash at bank and in hand	2	14,062 84	11,532 98
		60,726 04	57,596 18
PREPAYMENTS AND ACCRUED INCOME		-	7,018 75
TOTAL ASSETS		60,726 04	64,614 93
LIABILITIES			
CAPITAL AND RESERVES			
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		(469,467,473 66)	(437,701,418 84)
Result for the financial year		(36,140,737 60)	(31,766,034 82)
		(341,849,776 26)	(305,709,038 66)
NON SUBORDINATED DEBTS			
becoming due and payable after less than one year	2,6	145,128 30	144,579 59
becoming due and payable after more than one year	2,6	341,765,374 00	305,629,074 00
		341,910,502.30	305,773,653 59
TOTAL LIABILITIES		60,726 04	64,614 93

British Vita (Lux II) S.à r.l.
Société à responsabilité limitée
PROFIT AND LOSS ACCOUNT
For the period from January 1, 2012 to December 31, 2012
(expressed in EUR)

CHARGES	Notes	31-12-2012 EUR	31-12-2011 EUR
Gross profit or loss		3,618 51	-
Interest payable and similar charges			
concerning affiliated undertakings		36,136,300 00	31,770,075 00
other interest payable and similar charges		-	249 90
		<u>36,136,300 00</u>	<u>31,770,324 90</u>
Tax on profits or loss		820 95	-
Other taxes not included in the previous caption		-	1,581 25
TOTAL CHARGES		<u>36,140,739 46</u>	<u>31,771,906 15</u>
INCOME			
Gross profit or loss		-	5,848 25
Other interests and other financial income			
other interests receivable and similar income		1 86	3 08
		<u>1 86</u>	<u>3 08</u>
Loss for the financial year	7	36,140,737 60	31,766,054 82
TOTAL INCOME		<u>36,140,739 46</u>	<u>31,771,906 15</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 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

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, 2012.

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 2012	Total 2011
	EUR	EUR	EUR	EUR
Non subordinated debts				
Convertible debt	-	37,165,524 00	37,165,524 00	37,165,524 00
Non convertible debt	-	304,599,850 00	304,599,850 00	268,463,550 00
Other loans, creditors and cash advances	145,128 30	-	145,128 30	144,579 59
Total	145,128 30	341,765,374 00	341,910,502 30	305,773,653 59

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
As at December 31, 2011	-	(437,701,418 84)	(31,766,054 82)
Movements for the year / period			
Allocation of previous year's / period's profit or loss	-	(31,766,054 82)	31,766,054 82
Profit or loss for the year / period	-	-	(36,140,737 60)
As at December 31, 2012	-	(469,467,473 66)	(36,140,737 60)

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
with accounting requirer

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COMPANIES HOUSE
"A2NHVH4K"
18/12/2013 #160
COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ¹

British 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**

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 <input type="checkbox"/> No. Go to Part 3 'Signature' <input type="checkbox"/> 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 body
Name of organisation or body 1		

A5**Unaudited accounts**

Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
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Part 3**Signature**

	I am signing this form on behalf of the overseas company	
Signature	<div>Signature</div> <div>X  X</div>	
	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

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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 enquires@companieshouse.gov.uk

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