

OS IN01

Registration of an overseas company opening a UK establishment

500911/20



A fee is payable with this form
Please see 'How to pay' on the last page

☒ What this form is for
You may use this form to register a
UK establishment

☐ What this form is NOT for
You cannot use this form to c
the details of an existing com
officer or establishment

MONDAY



RCS 20/12/2010 92
COMPANIES HOUSE

Part 1

Overseas company details (Name)

For official use

Do you propose to carry on business in the UK under the corporate name as
incorporated in your home state or country, or under an alternative name?

- To register using your corporate name, go to **Section A1**
- To register using an alternative name, go to **Section A2**

→ Filling in this form

Please complete in typescript (10pt
or above), or in bold black capitals

All fields are mandatory unless
specified or indicated by *

A1

Corporate company name

Corporate name¹

ASSISTIVE TECHNOLOGY GROUP LIMITED

¹ This must be the corporate name in
the home state or country in which
the company is incorporated under
which you propose to carry on
business in the UK

A2

Alternative name

The company wishes to register an alternative name under which it proposes to
carry on business in the UK under section 1048 of the Companies Act 2006

Corporate name²

Alternative name
(if applicable)³

² Please give your corporate name
as incorporated in your home state
or country

³ A company may register an
alternative name under which it
proposes to carry on business in the
United Kingdom under Section 1048
of the Companies Act 2006

A3

Overseas company name restrictions⁴

This section does not apply to a European Economic Area (EEA) company
registering its corporate name

Please tick the box only if the proposed company name contains sensitive or
restricted words or expressions that require you to seek comments of a
government department or other specified body

- ☐ I confirm that the proposed company name contains sensitive or restricted
words or expressions and that approval, where appropriate, has been
sought of a government department or other specified body and I attach a
copy of their response

⁴ Overseas company name restrictions

A list of sensitive or restricted words
or expressions that require consent
can be found in guidance available
on our website
www.companieshouse.gov.uk

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Part 2 Overseas company details

B1

Particulars previously delivered

Have particulars about this company been previously delivered in respect of another UK establishment ^①

→ No Go to Section B2

→ Yes Please enter the registration number below and then go to Part 5 of the form Please note the original UK establishment particulars must be filed up to date

^① The particulars are legal form, identity of register, number in registration, director and secretaries details, whether the company is a credit or financial institution, law, governing law, accounting requirements, objects, share capital, constitution, and accounts.

UK establishment
registration number

B R [] [] [] [] [] [] [] []

B2

Credit or financial institution

Is the company a credit or financial institution? ^②

☐ Yes

☒ No

^② Please tick one box

B3

Company details

If the company is registered in its country of incorporation, please enter the details below

Legal form ^③

PRIVATE LIMITED

Country of
incorporation *

IRELAND

Identity of register
in which it is
registered ^④

COMPANIES REGISTRATION OFFICE

Registration number in
that register

440802

^③ This includes whether the company is a private or public company or whether or not the company is limited

^④ This will be the registry where the company is registered in its parent country

B4

EEA or non-EEA member state

Was the company formed outside the EEA?

→ Yes Complete Sections B5 and B6

→ No Go to Section B6

B5

Governing law and accounting requirements

Please give the law under which the company is incorporated

Governing law ^⑤

Is the company required to prepare, audit and disclose accounting documents under parent law?

→ Yes Complete the details below

→ No Go to Part 3

^⑤ This means the relevant rules or legislation which regulates the incorporation of companies in that state

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	Please give the period for which the company is required to prepare accounts by parent law				
From	d	d	m	m	
To	d	d	m	m	
	Please give the period allowed for the preparation and public disclosure of accounts for the above accounting period				
Months					

B6

Latest disclosed accounts

Are copies of the latest disclosed accounts being sent with this form? Please note if accounts have been disclosed, a copy must be sent with the form, and, if applicable, with a certified translation ❶

☒ Yes

Please indicate what documents have been disclosed

☒ Please tick this box if you have enclosed a copy of the accounts

☐ Please tick this box if you have enclosed a certified translation of the accounts

☐ Please tick this box if no accounts have been disclosed

❶ Please tick the appropriate box(es)

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Part 3 Constitution

C1

Constitution of company^①

The following documents must be delivered with this application

- Certified copy of the company's constitution and, if applicable, a certified translation

Please tick the appropriate box(es) below

- ☒ I have enclosed a certified copy of the company's constitution
☐ I enclose a certified translation, if applicable

^① A certified copy is defined as a copy certified as correct and authenticated by - an officer of the company, permanent representative, person authorised to accept service, administrator, administrative receiver, receiver manager, receiver, and liquidator

A certified translation into English must be authenticated by an officer of the company, permanent representative, person authorised to accept service, administrator, administrative receiver, receiver manager, receiver, and liquidator

C2

EEA or non-EEA member state

Was the company formed outside the EEA?

- **Yes** Go to **Section C3**
→ **No** Go to **Part 4 'Officers of the company'**

C3

Constitutional documents

Are all of the following details in the copy of the constitutional documents of the company?

- Address of principal place of business or registered office in home country of incorporation
- Objects of the Company
- Amount of issued share capital

- **Yes** Go to **Part 4 'Officers of the company'**
→ **No** If any of the above details are not included in the constitutional documents, please enter them in **Section C4**

The information is not required if it is contained within the constitutional documents accompanying this registration

C4

Information not included in the constitutional documents

Please give the address of principal place of business or registered office in the country of incorporation ^①

Building name/number

Street

Post town

County/Region

Postcode

Country

Please give the objects of the company and the amount of issued share capital

Objects of the company^②

Amount of issued share capital^③

^① This address will appear on the public record

^② Please give a brief description of the company's business

^③ Please specify the amount of shares issued and the value

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Part 4**Officers of the company**

Have particulars about this company been previously delivered in respect of another UK establishment?

- **Yes** Please ensure you entered the registration number in **Section B1** and then go to **Part 5** of this form
- **No** Complete the officer details

For a secretary who is an individual, go to **Section D1**, for a corporate secretary, go to **Section E1**, for a director who is an individual, go to **Section F1**, or for a corporate director, go to **Section G1**

Continuation pages

Please use a continuation page if you need to enter more officer details

Secretary**D1****Secretary details¹**

Use this section to list all the secretaries of the company
Please complete **Sections D1-D3** For a corporate secretary, complete **Sections E1-E5** Please use a continuation page if necessary

Full forename(s)

JAMES

Surname

BRAUNEISEN

Former name(s)²**1 Corporate details**

Please use Sections E1-E5 to enter corporate secretary details

2 Former name(s)

Please provide any previous names which have been used for business purposes during the period of this return. Married women do not need to give former names unless previously used for business purposes

D2**Secretary's service address³**

Building name/number

UNIT 4, PROSTHETICS DEPT

Street

CONNOLLY HOSPITAL

Post town

BLANCHARDSTOWN, DUBLIN 15

County/Region

Postcode

Country

IRELAND

3 Service address

This is the address that will appear on the public record. This does not have to be your usual residential address

If you provide your residential address here it will appear on the public record

D3**Secretary's authority**

Please enter the extent of your authority as secretary. Please tick one box

Extent of authority

- ☐ Limited ⁴
- ☒ Unlimited

Description of limited authority, if applicable

Are you authorised to act alone or jointly? Please tick one box

- ☒ Alone
- ☐ Jointly ⁵

If applicable, name(s) of person(s) with whom you are acting jointly

⁴ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below

⁵ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below

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Corporate secretary

E1	Corporate secretary details^① Use this section to list all the corporate secretaries of the company Please complete Sections E1-E5 Please use a continuation page if necessary	① Registered or principal address This is the address that will appear on the public record. This address must be a physical location for the delivery of documents. It cannot be a PO box number (unless contained within a full address), DX number or LP (Legal Post in Scotland) number
Name of corporate body or firm		
Building name/number		
Street		
Post town		
County/Region		
Postcode		
Country		
E2	Location of the registry of the corporate body or firm Is the corporate secretary registered within the European Economic Area (EEA)? → Yes Complete Section E3 only → No Complete Section E4 only	
E3	EEA companies^② Please give details of the register where the company file is kept (including the relevant state) and the registration number in that register	② EEA A full list of countries of the EEA can be found in our guidance www.companieshouse.gov.uk ③ This is the register mentioned in Article 3 of the First Company Law Directive (68/151/EEC)
Where the company/firm is registered ^③		
Registration number		
E4	Non-EEA companies Please give details of the legal form of the corporate body or firm and the law by which it is governed. If applicable, please also give details of the register in which it is entered (including the state) and its registration number in that register	④ Non-EEA Where you have provided details of the register (including state) where the company or firm is registered, you must also provide its number in that register
Legal form of the corporate body or firm		
Governing law		
If applicable, where the company/firm is registered ^④		
If applicable, the registration number		

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E5

Corporate secretary's authority

	Please enter the extent of your authority as corporate secretary Please tick one box		<p>❶ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below</p> <p>❷ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below</p>
Extent of authority	<input type="checkbox"/> Limited ❶ <input type="checkbox"/> Unlimited		
Description of limited authority, if applicable			
	Are you authorised to act alone or jointly? Please tick one box		
	<input type="checkbox"/> Alone <input type="checkbox"/> Jointly ❷		
If applicable, name(s) of person(s) with whom you are acting jointly			

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Director**F1****Director details ^①**

Use this section to list all the directors of the company. Please complete Sections F1-F4. For a corporate director, complete Sections G1-G5. Please use a continuation page if necessary.

Full forename(s)	MICHAEL
Surname	O'BYRNE
Former name(s) ^②	
Country/State of residence ^③	UNITED KINGDOM
Nationality	IRISH
Date of birth	29 07 1959
Business occupation (if any) ^④	CEO -ABILITY TECHNOLOGY GROUP

① Corporate details

Please use Sections G1-G5 to enter corporate director details.

② Former name(s)

Please provide any previous names which have been used for business purposes in the last 20 years. Married women do not need to give former names unless previously used for business purposes.

③ Country/State of residence

This is in respect of your usual residential address as stated in Section F3.

④ Business occupation

If you have a business occupation, please enter here. If you do not, please leave blank.

F2**Director's service address ^⑤**

Building name/number	TUBNEY MANOR FARM
Street	
Post town	APPLETON, ABINGDON
County/Region	OXFORDSHIRE
Postcode	O X 1 3 5 P P
Country	UNITED KINGDOM

⑤ Service address

This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

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F4

Director's authority

	Please enter the extent of your authority as director Please tick one box		❶ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below ❷ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below
Extent of authority	<input type="checkbox"/> Limited ❶ <input checked="" type="checkbox"/> Unlimited		
Description of limited authority, if applicable			
	Are you authorised to act alone or jointly? Please tick one box		
	<input checked="" type="checkbox"/> Alone <input type="checkbox"/> Jointly ❷		
If applicable, name(s) of person(s) with whom you are acting jointly			

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Director

F1	Director details ^①																	
	Use this section to list all the directors of the company. Please complete Sections F1-F4. For a corporate director, complete Sections G1-G5. Please use a continuation page if necessary.																	
Full forename(s)	IAN																	
Surname	KEENAN																	
Former name(s) ^②																		
Country/State of residence ^③	UNITED KINGDOM																	
Nationality	IRISH																	
Date of birth	<table><tr><td>d</td><td>0</td><td>d</td><td>7</td><td>m</td><td>0</td><td>m</td><td>5</td><td>y</td><td>1</td><td>y</td><td>9</td><td>y</td><td>5</td><td>y</td><td>9</td></tr></table>	d	0	d	7	m	0	m	5	y	1	y	9	y	5	y	9	
d	0	d	7	m	0	m	5	y	1	y	9	y	5	y	9			
Business occupation (if any) ^④	MANAGING DIRECTOR																	
F2	Director's service address ^⑤																	
Building name/number	UNIT 4, PROSTHETICS DEPT																	
Street	CONNOLLY HOSPITAL																	
Post town	BLANCHARDSTOWN, DUBLIN 15																	
County/Region																		
Postcode	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	
Country	IRELAND																	

① Corporate details
Please use Sections G1-G5 to enter corporate director details.

② Former name(s)
Please provide any previous names which have been used for business purposes in the last 20 years. Married women do not need to give former names unless previously used for business purposes.

③ Country/State of residence
This is in respect of your usual residential address as stated in Section F3.

④ Business occupation
If you have a business occupation, please enter here. If you do not, please leave blank.

⑤ Service address
This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

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F4

Director's authority

	Please enter the extent of your authority as director Please tick one box		<p>❶ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below</p> <p>❷ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below</p>
Extent of authority	<input type="checkbox"/> Limited ❶ <input checked="" type="checkbox"/> Unlimited		
Description of limited authority, if applicable			
	Are you authorised to act alone or jointly? Please tick one box		
	<input checked="" type="checkbox"/> Alone <input type="checkbox"/> Jointly ❷		
If applicable, name(s) of person(s) with whom you are acting jointly			

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Director

F1

Director details ①

Use this section to list all the directors of the company. Please complete Sections F1-F4. For a corporate director, complete Sections G1-G5. Please use a continuation page if necessary.

Full forename(s)	MARY																
Surname	WALSH																
Former name(s) ②																	
Country/State of residence ③	IRELAND																
Nationality	IRISH																
Date of birth	<table><tr><td>d</td><td>1</td><td>d</td><td>2</td><td>m</td><td>0</td><td>m</td><td>3</td><td>y</td><td>1</td><td>y</td><td>9</td><td>y</td><td>6</td><td>y</td><td>8</td></tr></table>	d	1	d	2	m	0	m	3	y	1	y	9	y	6	y	8
d	1	d	2	m	0	m	3	y	1	y	9	y	6	y	8		
Business occupation (if any) ④	DIRECTOR																

① Corporate details

Please use Sections G1-G5 to enter corporate director details.

② Former name(s)

Please provide any previous names which have been used for business purposes in the last 20 years. Married women do not need to give former names unless previously used for business purposes.

③ Country/State of residence

This is in respect of your usual residential address as stated in Section F3.

④ Business occupation

If you have a business occupation, please enter here. If you do not, please leave blank.

F2

Director's service address ⑤

Building name/number	UNIT 4, PROSTHETICS DEPT								
Street	CONNOLLY HOSPITAL								
Post town	BLANCHARDSTOWN, DUBLIN 15								
County/Region									
Postcode	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
Country	IRELAND								

⑤ Service address

This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

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F4

Director's authority

	Please enter the extent of your authority as director Please tick one box		<p>❶ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below</p> <p>❷ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below</p>
Extent of authority	<input type="checkbox"/> Limited ❶ <input checked="" type="checkbox"/> Unlimited		
Description of limited authority, if applicable			
	Are you authorised to act alone or jointly? Please tick one box		
	<input checked="" type="checkbox"/> Alone <input type="checkbox"/> Jointly ❷		
If applicable, name(s) of person(s) with whom you are acting jointly			

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Corporate director

G1	Corporate director details ①	
	Use this section to list all the corporate directors of the company Please complete G1-G5 Please use a continuation page if necessary	
Name of corporate body or firm		① Registered or principal address This is the address that will appear on the public record. This address must be a physical location for the delivery of documents. It cannot be a PO box number (unless contained within a full address), DX number or LP (Legal Post in Scotland) number
Building name/number		
Street		
Post town		
County/Region		
Postcode		
Country		
G2	Location of the registry of the corporate body or firm	
	Is the corporate director registered within the European Economic Area (EEA)? → Yes Complete Section G3 only → No Complete Section G4 only	
G3	EEA companies ②	
	Please give details of the register where the company file is kept (including the relevant state) and the registration number in that register	② EEA A full list of countries of the EEA can be found in our guidance www.companieshouse.gov.uk
Where the company/firm is registered ③		③ This is the register mentioned in Article 3 of the First Company Law Directive (68/151/EEC)
Registration number		
G4	Non-EEA companies	
	Please give details of the legal form of the corporate body or firm and the law by which it is governed. If applicable, please also give details of the register in which it is entered (including the state) and its registration number in that register	④ Non-EEA Where you have provided details of the register (including state) where the company or firm is registered, you must also provide its number in that register
Legal form of the corporate body or firm		
Governing law		
If applicable, where the company/firm is registered ④		
If applicable, the registration number		

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G5

Corporate director's authority

	Please enter the extent of your authority as corporate director Please tick one box		<p>❶ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below</p> <p>❷ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below</p>
Extent of authority	<input type="checkbox"/> Limited ❶ <input type="checkbox"/> Unlimited		
Description of limited authority, if applicable			
	Are you authorised to act alone or jointly? Please tick one box		
	<input type="checkbox"/> Alone <input type="checkbox"/> Jointly ❷		
If applicable, name(s) of person(s) with whom you are acting jointly			

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Part 5

UK establishment details

H1

Documents previously delivered - constitution

Has the company previously registered a certified copy of the company's constitution with material delivered in respect of another UK establishment?

→ No Go to **Section H3**

→ Yes Please enter the UK establishment number below and then go to **Section H2**

UK establishment
registration number

B R

H2

Documents previously delivered – accounting documents

Has the company previously delivered a copy of the company's accounting documents with material delivered in respect of another UK establishment?

→ No Go to **Section H3**

→ Yes Please enter the UK establishment number below and then go to **Section H3**

UK establishment
registration number

B R

Sections H3 and H4 must be completed in all cases

H3

Delivery of accounts and reports

Please state if the company intends to comply with accounting requirements with respect to this establishment or in respect of another UK establishment

☒ In respect of this establishment Please go to **Section H4**

☐ In respect of another UK establishment Please give the registration number below, then go to **Section H4**

① Please tick the appropriate box

UK establishment
registration number

B R

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H4**Particulars of UK establishment ¹**

	Please enter the name and address of the UK establishment									
Name of establishment	ASSISTIVE TECHNOLOGY GROUP LTD									
	C/O ABILITY TECHNOLOGY GROUP									
Building name/number	WINDRUSH COURT									
Street	BLACKLANDS WAY									
	ABINGDON BUSINESS PARK									
Post town	ABINGDON									
County/Region	OXFORDSHIRE									
Postcode	O	X	1	4	1	S	Y			
Country										
	Please give the date the establishment was opened and the business of the establishment									
Date establishment opened	^d	^d	^m	^m	^y	^y	^y	^y		
	0	1	1	1	2	0	1	0		
Business carried on at the UK establishment	SHIPMENT OF PROSTHETIC & ORTHOTIC PRODUCT									

¹ Address

This is the address that will appear on the public record

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Part 6 Permanent representative

Please enter the name and address of every person authorised to represent the company as a permanent representative of the company in respect of the UK establishment

J1 Permanent representative's details

Please use this section to list all the permanent representatives of the company
Please complete Sections J1-J4

Continuation pages

Please use a continuation page if you need to enter more details

Full forename(s)

JAMES

Surname

BRAUNEISEN

J2 Permanent representative's service address ①

Building name/number UNIT 4, PROSTHETICS DEPT

Street CONNOLLY HOSPITAL

Post town BLANCHARDSTOWN, DUBLIN 15

County/Region

Postcode

Country

IRELAND

① Service address

This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

J3 Permanent representative's authority

Please enter the extent of your authority as permanent representative
Please tick one box

Extent of authority

- ☐ Limited ②
☒ Unlimited

Description of limited authority, if applicable

Are you authorised to act alone or jointly? Please tick one box

- ☒ Alone
☐ Jointly ③

If applicable, name(s) of person(s) with whom you are acting jointly

② If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below

③ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below

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Part 7

Person authorised to accept service

Does the company have any person(s) in the UK authorised to accept service of documents on behalf of the company in respect of its UK establishment?

→ Yes Please enter the name and service address of every person(s) authorised below

→ No Tick the box below then go to Part 8 'Signature'

☒ If there is no such person, please tick this box

K1

Details of person authorised to accept service of documents in the UK

Please use this section to list all the persons' authorised to accept service below
Please complete Sections K1-K2

Continuation pages

Please use a continuation page if you need to enter more details.

Full forename(s)

Surname

K2

Service address of person authorised to accept service ¹

Building name/number

Street

Post town

County/Region

Postcode

Country

¹ Service address

This is the address that will appear on the public record. This does not have to be your usual residential address. Please note a DX address would not be acceptable.

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Part 8

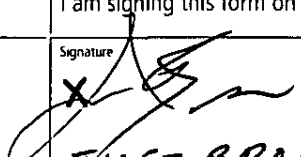
Signature

This must be completed by all companies

I am signing this form on behalf of the company

Signature

Signature



JAMES BRAUNEISEN, Secretary

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

COMPANIES ACTS 1963 TO 2006

SINGLE MEMBER COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

OF

ASSISTIVE TECHNOLOGY GROUP LIMITED

1 The name of the Company is ASSISTIVE TECHNOLOGY GROUP LIMITED

2 The objects for which the Company is established are

(A) To carry on the provision of healthcare services including but not limited to prosthetics and orthotics and to carry on all activities in relation to the aforementioned businesses

(B) To carry on any other trade or business which can, in the opinion of the Board of Directors, be advantageously carried on by the Company in connection with or as ancillary to any of the above businesses or the general business of the Company, or further any of its objects

(C) To purchase, take on lease or in exchange, hire or otherwise acquire and hold for any estate or interest any lands, buildings, easements, rights, privileges, concessions, patents, patent rights, licences, secret processes, machinery, plant, stock-in-trade, and any real or personal property of any kind for such consideration and on such terms as may be considered expedient

(D) To erect, construct, lay down, enlarge, alter and maintain any roads, railways, tramways, sidings, bridges, reservoirs, shops, stores, factories, buildings, works, plant and machinery necessary or convenient for the Company's business, and to contribute to or subsidise the erection, construction and maintenance of any of the above

(E) To borrow or raise or secure the payment of money for the purposes of or in connection with the Company's business, and for the purposes of or in raising of money by the Company to become a member of any building society

(F) To mortgage and charge the undertaking and all or any of the real and personal property and assets, present or future, and all or any of the uncalled capital for the time being of the Company, and to issue at par or at a premium or discount, and for such consideration and with and subject to such rights, powers, privileges and conditions as may be thought fit, debentures or debenture stock, either permanent or redeemable or repayable, and collaterally or further to secure any securities of the Company by a trust deed or other assurance

(G) To issue and deposit any securities which the Company has power to issue by way of mortgage to secure any sum less than the nominal amount of such securities, and also by way of security for the performance of any contracts or any obligations of the Company or of its customers or other persons or corporations having dealings with the Company, or in whose businesses or undertakings the Company is interested, whether directly or indirectly

(H) To receive money on loan upon such terms as the Company may approve, and to guarantee the obligations and contracts of any person or corporation

(I) To make advances to customers and others with or without security, and upon such terms as the Company may approve

Handwritten signature and note:
11/ True copy

(J) To grant pensions, allowances, gratuities and bonuses to officers, ex-officers, employees of the Company or its predecessors in business or the dependents or connections of such persons, to establish and maintain or concur in establishing and maintaining trusts, funds or schemes (whether contributory or non-contributory) with a view to providing pensions or other benefits for any such persons as aforesaid, their dependents or connections, and to support or subscribe to any charitable funds or institutions, the support of which may, in the opinion of the Directors, be calculated directly or indirectly to benefit the Company or its employees, and to institute or maintain any club or other establishment or profit sharing scheme calculated to advance the interests of the Company or its officers or employees

(K) To draw, make, accept, endorse, negotiate, discount and execute promissory notes, bills of exchange and other negotiable instruments

(L) To invest and deal with the moneys of the Company not immediately required for the purposes of its business in or upon such investments or securities and in such manner as may from time to time be determined

(M) To pay for any property or rights acquired by the Company, either in cash or fully or partly paid-up shares, with or without preferred or deferred or special rights or restrictions in respect of dividend, repayment of capital, voting or otherwise, or any securities which the Company has power to issue, or partly in one mode and partly in another, and generally of such terms as the Company may determine

(N) To accept payment for any property or rights sold or otherwise disposed of or dealt with by the Company, either in cash, by instalments or otherwise, or in fully or partly paid-up shares of any company or corporation, with or without deferred or preferred or special rights or restrictions in respect of dividend, repayment of capital, voting or otherwise, or in debentures or mortgage debentures or debenture stock, mortgages or other securities of any company or corporation, or partly in one mode and partly in another, and generally on such terms as the Company may determine, and to hold, dispose of or otherwise deal with any shares, stock or securities so acquired

(O) To enter into any partnership or joint-purse arrangement or arrangement for sharing profits, union of interest or co-operation with any company, firm or person carrying on or proposing to carry on any business within the objects of this Company and to acquire and hold, sell, deal with or dispose of shares, stock or securities of any such company and to guarantee the contracts or liabilities of, or the payment of the dividends, interest or capital of any shares, stock or securities of and to subsidise or otherwise assist any such company

(P) To establish, promote or concur in establishing or promoting any other company whose objects shall include the acquisition and taking over of all or any of the assets and liabilities of this Company or the promotion of which shall be in any manner calculated to advance directly or indirectly the objects or interests of this Company and to acquire and hold or dispose of shares, stock or securities of and guarantee the payment of the dividends, interest or capital of any share, stock or securities issued by or any other obligations of such

(Q) To purchase or otherwise acquire and undertake all or any part of the business, property, assets, liabilities and transactions of any person, firm or company carrying on any business which this Company is authorised to carry on

(R) To sell, improve, manage, develop, turn to account, exchange, let on rent, royalty, share profits or otherwise, grant licences, easements and other rights in or over, and in any other manner deal with or dispose of the undertaking and all or any of the property and assets for the time being of the Company for such consideration as the Company may think fit

(S) To redeem, purchase, or otherwise acquire in such manner permitted by Law and on such terms and in such manner as the Company may think fit any shares in the Capital of the Company

(T) To amalgamate with any other company whose objects are to include objects similar to those of this Company, whether by sale or purchase (for fully or partly paid-up shares or otherwise) of the undertaking subject to the liabilities of this or any such other company as aforesaid with or without winding up, or by sale or purchase (for fully or partly paid-up shares or otherwise) of all or a controlling interest in the shares or stock of this or any such company as aforesaid, or by partnership, or any arrangement of the nature of partnership, or any other manner

(U) To distribute to the member in specie any property of the Company, or any proceeds of sale or disposal of any property of the Company, but so that no distribution amounting to a reduction of capital be made except with the sanction (if any) for the time being required by law

(V) To do all or any of the above things in any part of the world, and either as principals, agents, trustees, contractors or otherwise, and either alone or in conjunction with others, and either by or through agents, trustees, sub-contractors or otherwise

(W) To do all such things as are incidental or conducive to the above objects or any of them

It is hereby expressly declared that each sub-clause of this Clause shall be construed independently of the other sub-clauses hereof, and that none of the objects mentioned in any sub-clause shall be deemed to be merely subsidiary to the objects mentioned in any other sub-clause

3 The liability of the members is limited

4 The Share Capital of the Company is € 100,000 divided into 100,000 ordinary shares of € 1 00 each

The shares in the original or any increased capital may be divided into several classes, and there may be attached thereto respectively any preferential, deferred or other special rights, privileges, conditions or restrictions as to dividend, capital, voting or otherwise

I, the person whose name, address and description is subscribed, wish to be formed into a Company in pursuance of this Memorandum of Association, and I agree to take the number of shares in the capital of the Company set opposite my name

Names, Addresses and Description
of Subscriber

Number of Shares taken
by each subscriber

STEMBRIDGE LIMITED

ONE HUNDRED

22 Northumberland Road
Ballsbridge
Dublin 4

Corporate Body

TOTAL NUMBER OF SHARES TAKEN UP

ONE HUNDRED

Dated this 28th day of May 2007

Witness to the above signatures

Joanne Browne
22 Northumberland Road
Ballsbridge
Dublin 4

COMPANIES ACTS 1963 TO 2006

SINGLE MEMBER COMPANY LIMITED BY SHARES

ARTICLES OF ASSOCIATION

OF

ASSISTIVE TECHNOLOGY GROUP LIMITED

PRELIMINARY

1 (a) Subject as hereinafter provided, the regulations contained in Parts I and II of Table A in the first schedule to the Companies Act 1963 (hereinafter referred to as "Table A") together with The European Communities (Single-Member Private Limited Companies) Regulations 1994 shall apply to the Company

(b) Regulations 5,8,24,47,51,54,55,56,75,79,84,86,91,92,93,94, and 95 of Table A Part I and regulation 7 in Part II of Table A, shall not apply

2 The Company is a Private Company and accordingly

(a) The right to transfer shares is restricted in the manner hereinafter prescribed,

(b) For so long as the Company shall remain a Single Member Company the number of shareholders shall not exceed one

(c) Any invitation to the public to subscribe for any shares or debentures of the Company is prohibited,

(d) The Company shall not have power to issue share warrants to bearer

SHARES

3 No share shall be offered at a discount

4 (a) The Directors of the company are generally and unconditionally authorised to exercise all powers of the company to allot relevant securities (within the meaning of section 20 of the Companies (Amendment) Act 1983) up to an amount equal to the authorised but as yet unissued share capital of the company on the date of incorporation of the company. The authority hereby conferred shall expire five years from the date of incorporation of the company or the adoption of this article, whichever is the later, unless previously renewed, revoked or varied by the company in general meeting, save that the company may before such expiry date make an offer or agreement which would or might require relevant securities to be allotted after the authority has expired and the Directors may allot relevant securities in pursuance of such offer or agreement as if the authority hereby conferred had not expired

(b) The pre-emption provisions of sub-sections (1), (7) and (8) of section 23 of the Companies (Amendment) Act 1983 shall not apply to any allotment by the Company of equity securities (within the meaning of the said Section 23). Provided that in the event of relevant securities being allotted to a person/persons other than the sole member of the Company, the Company shall cease to be a Single Member Company

5 The Directors may, in their absolute discretion and without assigning any reason therefor, decline to register any transfer of any share, whether or not it is a fully paid share

6 Subject to the provisions of Part XI of the Companies Act 1990 the Company may -

(a) issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or the holder, on such terms and in such manner as shall be provided by the Articles of Association of the Company provided always that the nominal value of the issued share capital which is not redeemable shall not at any time, be less than one tenth of the nominal value of the total issued share capital of the Company

(b) purchase its own shares

(c) cancel any of its own shares following purchase

(d) re-designate any of its own shares following purchase as treasury shares provided always that the nominal value of treasury shares held by the Company, may not, at any one time, exceed ten per cent of the nominal value of the issued share capital of the Company

For so long as the Company holds shares as treasury shares

(i) the Company shall not exercise any voting rights in respect of those shares and any purported exercise of those rights shall be void, and

(ii) no dividend or other payment (including any payment in a winding up of the Company) shall be payable to the Company in respect of those shares

(e) cancel or re-issue as shares of any class any shares held by the Company as treasury shares

(f) not make a payment in respect of the redemption or purchase of its own shares otherwise than out of distributable profits of the company or the proceeds of a fresh issue of shares

(g) Notice of redemption in writing shall be given in accordance with this subparagraph (g) to the holders of Ordinary Shares to be purchased or redeemed. Any notice of purchase or redemption shall specify the number of shares to be purchased or redeemed, the date fixed for purchase or redemption and the place at which the certificates for such shares are to be presented for purchase or redemption and upon such date each of the holders of the shares concerned shall be bound to deliver to the Company at such place the Certificates for the shares to be purchased or redeemed. If any certificate so delivered to the Company includes any shares not to be purchased or redeemed on that occasion a fresh certificate for such shares shall forthwith be issued to the holder delivering such certificate to the Company

7 When any shares have been forfeited an entry shall be made in the Register of Members of the Company recording the forfeiture and the terms and date thereof

BORROWING POWERS

8 The Directors may exercise all the powers of the Company to borrow money, and to mortgage or charge its undertaking, property and uncalled capital, or any part thereof and to issue debentures, debenture stock and other securities, whether outright or as security for any debt, liability or obligation of the Company or of any third party

GENERAL MEETINGS

9 Regulation 6 of Table A Part II shall apply to the Company and subject to Section 141 of the Act, a resolution in writing signed by the member entitled to attend and vote on such a resolution at a General Meeting (or being bodies corporate by their

duly authorised representatives) shall be as valid and effective for all purposes as if the resolution had been passed at a General Meeting of the Company duly convened and held, and if described as a Special Resolution shall be deemed to be a Special Resolution within the meaning of the Act

10 The sole member of the Company shall act as Chairman of all general meetings of the Company

11 All powers, except those conferred by sections 160(2)(b), 160(5) and 160(6) of the Companies Act 1963 relating to the removal of an auditor from office, exercisable by the Company in general meeting under the Companies Acts 1963 to 2006 or otherwise shall be exercisable by the sole member without the need to hold a general meeting of the Company

12 Where the sole member makes a decision, which would normally be taken by the Company in general meeting he/she must provide the Company with a written record of that decision. Such written record, together with any resolutions passed in accordance with Article 9, shall be retained by the Company in a book or some other means suitable for such purpose

13 General Meetings of the Company shall be held in the state

VOTES OF MEMBER

14 No business shall be transacted at a General Meeting unless a quorum of members is present at the time when the meeting proceeds to business, save as herein otherwise provided, one member present in person or by proxy shall be a quorum

DIRECTORS

15 Unless and until otherwise determined by the Company in General Meeting the number of Directors shall not be less than two or more than seven. The first Directors will be the persons named in the statement delivered to the Registrar of Companies in accordance with Section 3 of the Companies (Amendment) Act 1982

16 In regulation 98 of Table A Part I, the words "but shall" to the end shall be omitted

17 (a) For the purpose of these Articles, the contemporaneous linking together by telephone or other means of audio communication of a number of Directors not less than the quorum shall be deemed to constitute a meeting of the Directors, and all the provisions in these Articles as to meetings of the Directors shall apply to such meetings

(b) Each of the Directors taking part in the meeting must be able to hear each of the other Directors taking part

(c) At the commencement of the meeting each Director must acknowledge his presence and that he accepts that the conversation shall be deemed to be a meeting of the Directors

(d) A Director may not cease to take part in the meeting by disconnecting his telephone or other means of communication unless he has previously obtained the express consent of the chairman of the meeting, and a Director shall be conclusively presumed to have been present and to have formed part of the quorum at all times during the meeting unless he has previously obtained the express consent of the chairman of the meeting to leave the meeting as aforesaid

(e) A minute of the proceedings at such meeting by telephone or other means of communication shall be sufficient evidence of such proceedings and of the observance of all necessary formalities if certified as a correct minute by the chairman of the meeting

18 A resolution in writing signed by all the Directors for the time being entitled to receive notice of a meeting of the Directors shall be as valid as if it had been passed at a meeting of the Directors duly convened and held

19 The quorum necessary for the transaction of the business of the Directors may be fixed by the Directors, and unless so fixed shall be two

20 Provided that he shall have declared the nature of his interest in accordance with Regulation 83 of Table A part I, a Director may vote in respect of any contract, appointment or arrangement in which he is interested, and he shall be counted in the quorum present at the meeting

DISQUALIFICATION OF DIRECTORS

21 The office of Director shall be vacated if the Director

(a) Ceases to be a Director by virtue of Section 180 of the Act, or

(b) Is adjudged bankrupt in the State or in Northern Ireland or Great Britain or makes any arrangement or composition with his creditors generally, or

(c) Becomes prohibited from being a Director by reason of any order made under Section 184 of the Act, or

(d) Becomes of unsound mind, or

(e) Resigns his office by notice in writing to the Company, or

(f) Is convicted of an indictable offence unless the Directors otherwise determine, or

(g) Is for more than six months absent without permission of the Directors from meetings of the Directors held during that period

(h) Is disqualified or restricted pursuant to an Order made under the provisions of the Companies Act, 1990

22 Where a notice is sent by post it shall be deemed to have been served at the expiration of forty eight hours after it was posted, and regulation 133 of Table A shall be modified accordingly

23 A member who has no Registered Address in the Republic of Ireland, Northern Ireland or Great Britain, and has not supplied to the Company an address within the Republic of Ireland, Northern Ireland or Great Britain for the giving of notices to him shall not be entitled to receive any notices from the Company

INDEMNITY

24 In addition to the indemnity contained in regulation 138 of Table A part I, the Company shall indemnify every Director, Secretary or other officer against all costs and expenses incurred in or about the execution and discharge of the duties of his office

SECRETARY

25 The first Secretary of the Company shall be the person named as the first Secretary of the Company in the statement delivered under Section 3 of the Companies (Amendment) Act 1982

NAMES, ADDRESSES AND DESCRIPTIONS OF SUBSCRIBERS

STEMBRIDGE LIMITED

22 Northumberland Road
Ballsbridge
Dublin 4

Corporate Body

Dated this 28th day of May 2007

Witness to the above signatures

Joanne Browne
22 Northumberland Road
Ballsbridge
Dublin 4

ASSISTIVE TECHNOLOGY GROUP LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

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Detailed profit and loss account	18
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ASSISTIVE TECHNOLOGY GROUP LIMITED

OFFICERS AND PROFESSIONAL ADVISERS

The board of directors	Michael O'Byrne Mary O'Byrne Walsh Ian Keenan
Company secretary	James Brauneisen
Registered office	Unit 228 Block C Blanchardstown Corporate Park 2 Ballycoolin Dublin 15
Auditor	Grant Thornton Chartered Accountants & Registered Auditor 24 - 26 City Quay Dublin 2 Ireland
Bankers	Allied Irish Bank plc 43/44 Michael Street Waterford
Solicitors	Doyle & Co Main Street Blanchardstown Dublin 15

ASSISTIVE TECHNOLOGY GROUP LIMITED

THE DIRECTORS' REPORT

YEAR ENDED 31ST OCTOBER 2009

The directors have pleasure in presenting their report and the financial statements of the company for the year ended 31st October 2009

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activity of the company during the year was the manufacturing and retail of prosthetic and orthotic services and related custom-made products to the Irish healthcare market

The directors are satisfied with the results of the company for the year

On 2nd November 2008, the company was sold by Ability Technology Group Limited (formerly Ortho Group Limited) to Gomina Establishment Limited

PRINCIPAL RISKS AND UNCERTAINTIES

The directors consider that the principal risks and uncertainties faced by the company are in the following categories

Economic risk

The risk of increased interest rates and/or inflation and fluctuations in exchange rates may have an adverse impact on served markets

Competition risk

The directors of the company manage competition risk through close attention to customer service levels

Financial risk

All key financial figures are monitored on an ongoing basis

RESULTS AND DIVIDENDS

The results for the year are set out in the company profit and loss account on page 6 The directors have not recommended a dividend

IMPORTANT EVENTS SINCE THE YEAR END

There have been no significant events affecting the company since the year end

THE DIRECTORS AND SECRETARY AND THEIR INTERESTS IN THE SHARES OF THE COMPANY

The directors and secretary who served the company during the year together with their beneficial interests in the shares of the company were as follows

	Ordinary shares of €1 each	
	At 31 October 2009	At 1 November 2008
Michael O'Byrne	-	-
Mary O'Byrne Walsh	-	-
Ian Keenan	-	-
	<u> </u>	<u> </u>

ASSISTIVE TECHNOLOGY GROUP LIMITED

THE DIRECTORS' REPORT *(continued)*

YEAR ENDED 31ST OCTOBER 2009

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by The Institute of Chartered Accountants in Ireland

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors are required to

select suitable accounting policies and then apply them consistently,

make judgements and estimates that are reasonable and prudent, and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors confirm that they have complied with the above requirements in preparing the financial statements

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with the Companies Acts, 1963 to 2009. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

BOOKS OF ACCOUNT

The directors are responsible for ensuring that proper books and accounting records, as outlined in Section 202 of the Companies Act 1990, are kept by the company. To achieve this, the directors have appointed a professionally qualified financial controller who reports to the board and ensures that the requirements of Section 202 of the Companies Act, 1990 are complied with

These books and accounting records are maintained at Unit 228 Block C, Blanchardstown Corporate Park, 2 Ballycoolin, Dublin 15

AUDITOR

The auditor, Grant Thornton, will continue in office in accordance with section 160(2) of the Companies Act 1963

Signed on behalf of the directors

Michael O'Byrne
Director

Ian Keenan
Director

Approved by the directors on 28th June 2010

ASSISTIVE TECHNOLOGY GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF ASSISTIVE TECHNOLOGY GROUP LIMITED FOR THE YEAR ENDED 31ST OCTOBER 2009

We have audited the financial statements of Assistive Technology Group Limited for the year ended 31st October 2009 on pages 6 to 16 which have been prepared under the historical cost convention and the accounting policies set out on page 9

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

As described in the Statement of Directors' Responsibilities on pages 2 to 3, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland)

This report is made solely to the company's shareholders, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2009. We also report to you whether in our opinion proper books of account have been kept by the company, whether, at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company, and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements

ASSISTIVE TECHNOLOGY GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF ASSISTIVE TECHNOLOGY GROUP LIMITED FOR THE YEAR ENDED 31ST OCTOBER 2009 *(continued)*

OPINION

In our opinion the financial statements

give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31st October 2009 and of its profit and cash flows for the year then ended, and

have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2009

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' Report on pages 2 to 3 is consistent with the financial statements.

The net assets of the company, as stated in the Balance Sheet, are more than half of the amount of its called up share capital and, in our opinion, on that basis there did not exist at 31st October 2009 a financial situation which, under Section 40(1) of the Companies (Amendment) Act, 1983, would require the convening of an extraordinary general meeting of the company.

24 - 26 City Quay
Dublin 2
Ireland

28th June 2010

GRANT THORNTON
Chartered Accountants
& Registered Auditor

ASSISTIVE TECHNOLOGY GROUP LIMITED

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31ST OCTOBER 2009

	Note	2009 €	2008 €
GROSS PROFIT		2,764,411	1,771,644
Distribution costs		(124,523)	(36,656)
Administrative expenses		(1,863,542)	(1,620,140)
Other operating income	2	415	–
OPERATING PROFIT	3	776,761	114,848
Interest receivable		146	85
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		776,907	114,933
Tax on profit on ordinary activities	5	(102,420)	(13,267)
PROFIT FOR THE FINANCIAL YEAR		674,487	101,666
Balance brought forward		101,666	–
Balance carried forward		776,153	101,666

All of the activities of the company are classed as continuing

The company has no recognised gains or losses other than the results for the year as set out above

These financial statements were approved by the directors on the 28th June 2010 and are signed on their behalf by

Michael O'Byrne
Director

Ian Keenan
Director

The notes on pages 9 to 16 form part of these financial statements

ASSISTIVE TECHNOLOGY GROUP LIMITED

BALANCE SHEET

31ST OCTOBER 2009

	Note	2009 €	€	2008 €	€
FIXED ASSETS					
Tangible assets	6		127,129		137,691
Financial assets	7		431,297		-
			<u>558,426</u>		<u>137,691</u>
CURRENT ASSETS					
Stocks	8	275,875		167,166	
Debtors	9	1,060,733		258,033	
Cash at bank		314,496		389,034	
		<u>1,651,104</u>		<u>814,233</u>	
CREDITORS Amounts falling due within one year	10	<u>1,433,277</u>		<u>850,158</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>217,827</u>		<u>(35,925)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>776,253</u>		<u>101,766</u>
CAPITAL AND RESERVES					
Called-up equity share capital	13		100		100
Profit and loss account			<u>776 153</u>		<u>101,666</u>
SHAREHOLDERS' FUNDS	14		<u>776,253</u>		<u>101,766</u>

These financial statements were approved by the directors and authorised for issue on 28th June 2010 and are signed on their behalf by

Michael O'Byrne
Director

Ian Keenan
Director

The notes on pages 9 to 16 form part of these financial statements.

ASSISTIVE TECHNOLOGY GROUP LIMITED

CASH FLOW STATEMENT

YEAR ENDED 31ST OCTOBER 2009

	Note	2009 €	€	2008 €	€
NET CASH INFLOW FROM OPERATING ACTIVITIES	15		403,895		612,952
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE	15		146		85
TAXATION	15		(15,633)		–
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT	15		(31,649)		(224,103)
ACQUISITIONS AND DISPOSALS					
Acquisition of shares in group undertakings		(431,297)		–	
Shares issued				100	
NET CASH OUTFLOW FROM ACQUISITIONS AND DISPOSALS			(431,297)		100
CASH OUTFLOW BEFORE FINANCING			(74,538)		389,034
(DECREASE)/INCREASE IN CASH	15		(74,538)		389,034

The notes on pages 9 to 16 form part of these financial statements

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland, and Irish statute comprising the Companies Acts, 1963 to 2009

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Leasehold Improvements -	33 3%
Plant & Machinery -	20%
Fixtures & Fittings -	20%
Computer Equipment -	25%
Equipment -	20%

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Foreign currencies

Assets and liabilities in foreign currencies are translated into Euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Euro at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

2 OTHER OPERATING INCOME

	2009 €	2008 €
Other operating income	<u>415</u>	<u>-</u>

3 OPERATING PROFIT

Operating profit is stated after charging/(crediting)

	2009 €	2008 €
Directors' remuneration	-	-
Depreciation of owned fixed assets	42,211	27,016
Auditor's fees	9,000	7,500
Operating lease costs		
- Other	68,276	67,617
Net profit on foreign currency translation	<u>(22,600)</u>	<u>(33,190)</u>

4 PARTICULARS OF EMPLOYEES

The average number of staff employed by the company during the financial year amounted to

	2009 No	2008 No
Average number employed	<u>24</u>	<u>24</u>

The aggregate payroll costs of the above were

	2009 €	2008 €
Wages and salaries	936,393	925,819
Social welfare costs	<u>103,511</u>	<u>93,615</u>
	<u>1,039,904</u>	<u>1,019,434</u>

5 TAXATION ON ORDINARY ACTIVITIES

(a) Analysis of charge in the year

	2009 €	2008 €
Current tax		
Irish Corporation tax based on the results for the year at 12.50% (2008 - 12.50%)	<u>102,420</u>	<u>13,267</u>
Total current tax	<u>102,420</u>	<u>13,267</u>

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

5 TAXATION ON ORDINARY ACTIVITIES *(continued)*

(b) Factors affecting current tax charge

The tax assessed on the profit on ordinary activities for the year is higher than the standard rate of corporation tax in Ireland of 12.50% (2008 - 12.50%)

	2009 €	2008 €
Profit on ordinary activities before taxation	776,907	114,933
Profit on ordinary activities by rate of tax	97,113	14,367
Expenses not deductible for tax purposes	1,889	1,087
Timing differences	1,604	209
Adjustments to tax charge in respect of previous periods	1,832	-
Income tax deducted at source	(18)	(21)
Reduction in provision	-	(2,375)
Total current tax (note 5(a))	102,420	13,267

6 TANGIBLE FIXED ASSETS

	Brought forward 1 Nov 08 €	Additions €	Carried forward 31 Oct 09 €
COST			
Plant & Machinery	63,489	5,710	69,199
Fixtures & Fittings	50,539	3,758	54,297
Computer Equipment	78,809	21,642	100,451
Equipment	2,897	539	3,436
Leasehold Improvements	28,369	-	28,369
	<u>224,103</u>	<u>31,649</u>	<u>255,752</u>
	Brought forward 1 Nov 08 €	Charges €	Carried forward 31 Oct 09 €
DEPRECIATION			
Plant & Machinery	20,084	7,633	27,717
Fixtures & Fittings	8,617	11,739	20,356
Computer Equipment	49,502	14,584	64,086
Equipment	1,068	679	1,747
Leasehold Improvements	7,141	7,576	14,717
	<u>86,412</u>	<u>42,211</u>	<u>128,623</u>

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

6 TANGIBLE FIXED ASSETS *(continued)*

	Brought forward 1 Nov 08 €	Carried forward 31 Oct 09 €
NET BOOK VALUE		
Plant & Machinery	43,405	41,482
Fixtures & Fittings	41,922	33,941
Computer Equipment	29,307	36,365
Equipment	1,829	1,689
Leasehold Improvements	21,228	13,652
	<u>137,691</u>	<u>127,129</u>

7 FINANCIAL FIXED ASSETS

Financial Investment

€

COST

Additions	431,297
At 31st October 2009	<u>431,297</u>

NET BOOK VALUE

At 31st October 2009	<u>431,297</u>
At 31st October 2008	<u>-</u>

The company acquired 100% of the issued share capital of Van Luijn & Van der Meer Orthopedie B V
Whose registered office is Nijverheidsweg 12-A, 3606AJ, Netherlands

In the opinion of the directors the value to the company of the investment is not less than the book amount
shown above

8 STOCKS

	2009 €	2008 €
Raw materials	89,977	113,733
Work in progress	45,621	50,032
Finished goods	140,277	3,401
	<u>275,875</u>	<u>167,166</u>

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

9 DEBTORS

	2009 €	2008 €
Trade debtors	236,476	212,366
Amounts owed by group undertakings	576,505	-
VAT recoverable	207,873	16,879
Other debtors	200	-
Prepayments and accrued income	39,679	28,788
	<u>1,060,733</u>	<u>258,033</u>

10 CREDITORS Amounts falling due within one year

	2009 €	€	2008 €	€
Trade creditors		386,887		164,511
Amounts owed to group undertakings		669,429		559,243
Other creditors including taxation and social welfare				
Corporation tax	100,054		13,267	
PAYE and social welfare	29,054		19,599	
Other creditors	124,585		566	
Accruals and deferred income	123,268		92,972	
		<u>376,961</u>		<u>126,404</u>
		<u>1,433,277</u>		<u>850,158</u>

11 CONTINGENCIES

The company purchased 100% share capital of Van Luijn & Van de Meer Orthopedie B V during the year. If Van Luijn & Van de Meer Orthopedie B V hits certain targets during the next three years, a further €245,000 will be paid over to the previous shareholders. The €245,000 has not been provided for in these financial statements as the payment is contingent upon future events.

12 RELATED PARTY TRANSACTIONS

The following companies are group companies and are related by virtue of common parent undertakings.

Group company	Sales in year	Purchases in year	Amounts owed from	Amounts owed to
Opcare Europe B V	€7,539	-	€7,539	-
Ortho C Fab Limited	€16,809	€82,252	€9,449	-
OE SARL France	€900,806	-	€411,626	-
Ortho Europe	€1,624,803	€154,655	€147,891	-
Opcare	€589,790	€316,675	-	€314,038
Ability Technology Group Ltd	-	€2,680	-	€355,391

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

13 SHARE CAPITAL

Authorised share capital

	2009 €	2008 €
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>

Allotted, called up and fully paid

	2009 No	€	2008 No	€
Ordinary shares of €1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

14 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2009 €	2008 €
Profit for the financial year	674,487	101,666
New ordinary share capital subscribed	—	100
Net addition to shareholders' funds	<u>674,487</u>	<u>101,766</u>
Opening shareholders' funds	<u>101,766</u>	—
Closing shareholders' funds	<u>776,253</u>	<u>101,766</u>

15 NOTES TO THE CASH FLOW STATEMENT

RECONCILIATION OF OPERATING PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2009 €	2008 €
Operating profit	776,761	114,848
Depreciation	42,211	86,412
Increase in stocks	(108,709)	(167,166)
Increase in debtors	(802,700)	(258,033)
Increase in creditors	<u>496,332</u>	<u>836,891</u>
Net cash inflow from operating activities	<u>403,895</u>	<u>612,952</u>

RETURNS ON INVESTMENTS AND SERVICING OF FINANCE

	2009 €	2008 €
Interest received	<u>146</u>	<u>85</u>
Net cash inflow from returns on investments and servicing of finance	<u>146</u>	<u>85</u>

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

15 NOTES TO THE CASH FLOW STATEMENT *(continued)*

TAXATION

	2009 €	2008 €
Taxation	<u>(15,633)</u>	<u>-</u>

CAPITAL EXPENDITURE

	2009 €	2008 €
Payments to acquire tangible fixed assets	(31,649)	(224,103)
Net cash outflow from capital expenditure	<u>(31,649)</u>	<u>(224,103)</u>

RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS

	2009 €	€	2008 €	€
(Decrease)/increase in cash in the period	<u>(74,538)</u>		<u>389,034</u>	
		(74,538)		389,034
Change in net funds		<u>(74,538)</u>		<u>389,034</u>
Net funds at 1 November 2008		389,034		-
Net funds at 31 October 2009		<u>314,496</u>		<u>389,034</u>

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST OCTOBER 2009

15 NOTES TO THE CASH FLOW STATEMENT *(continued)*

ANALYSIS OF CHANGES IN NET FUNDS

	At 1 Nov 2008 €	Cash flows €	At 31 Oct 2009 €
Net cash			
Cash in hand and at bank	<u>389,034</u>	<u>(74,538)</u>	<u>314,496</u>

16 Ultimate controlling party

The company is a wholly owned subsidiary of Gomina Establishment Limited, a company incorporated in Cyprus. The company's registered office is

P O Box 22454,
301 Photiades Centre
8 Stassinou Avenue,
Nicosia 1522,
Cyprus

The ultimate controlling party is Michael O'Byrne

ASSISTIVE TECHNOLOGY GROUP LIMITED

MANAGEMENT INFORMATION

YEAR ENDED 31ST OCTOBER 2009

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 4 to 5**

ASSISTIVE TECHNOLOGY GROUP LIMITED

DETAILED PROFIT AND LOSS ACCOUNT

YEAR ENDED 31ST OCTOBER 2009

	2009		2008	
	€	€	€	€
TURNOVER		5 262,381		2,882,506
COST OF SALES				
Opening stock - resale	(167,166)		-	
Healthboards	(249,201)		(61,902)	
Private	(34,082)		(7,364)	
Intercompany	(721,620)		(276,333)	
Other cost of sales	(1,601,776)		(932,429)	
	<u>(2,773,845)</u>		<u>(1,278,028)</u>	
Closing stock	275,875		167,166	
		<u>(2,497,970)</u>		<u>(1 110,862)</u>
GROSS PROFIT		2,764,411		1,771,644
OVERHEADS				
Freight and carriage	(124,523)		(36,656)	
Administrative expenses	<u>(1,863,542)</u>		<u>(1,620,140)</u>	
		<u>(1,988,065)</u>		<u>(1,656,796)</u>
		776,346		114,848
OTHER OPERATING INCOME				
Other operating income		415		-
OPERATING PROFIT		<u>776,761</u>		<u>114,848</u>
Bank interest receivable		146		85
PROFIT ON ORDINARY ACTIVITIES		<u><u>776,907</u></u>		<u><u>114,933</u></u>

ASSISTIVE TECHNOLOGY GROUP LIMITED

NOTES TO THE DETAILED PROFIT AND LOSS ACCOUNT

YEAR ENDED 31ST OCTOBER 2009

	2009		2008	
	€	€	€	€
ADMINISTRATIVE EXPENSES				
Personnel costs				
Wages and salaries	936,393		925,819	
Employers PRSI	102,473		91,328	
Employers pension	1,038		2,287	
		1,039,904		1,019,434
Establishment expenses				
Rent	68,276		67,617	
Rates and water	14,328		-	
Light and heat	17,665		14,638	
Insurance	23,998		15,316	
Repairs and maintenance	2,916		3,578	
Cleaning and waste disposal	16,060		15,026	
Establishment costs recovered	(5,325)		(21,357)	
Discounts allowed	(6,016)		1,229	
		131,902		96,047
General expenses				
Motor expenses	67,454		50,363	
Travel and subsistence	52,637		53,704	
Telephone	11,488		14,061	
Office expenses	24,064		26,966	
Printing, stationery and postage	23,262		23,778	
Computer Expenses	15,421		6,421	
redundancy	2,400		3,845	
Temporary staff	70,061		66,378	
Other staff related expenses	18,608		15,234	
Entertainment	9,328		3,479	
Advertising	61,215		17,503	
Management charges payable	280,867		195,495	
Legal and professional fees	14,327		10,580	
Other professional fees	6,189		4,834	
Auditors remuneration	9,000		7,500	
Depreciation	42,211		27,016	
		708,532		527,157
Financial costs				
Bad debts written off	-		4,326	
Bank charges	5,804		6,366	
Foreign currency gains/losses	(22,600)		(33,190)	
		(16,796)		(22,498)
		<u>1,863,542</u>		<u>1,620,140</u>
INTEREST RECEIVABLE				
Bank interest receivable		146		85



FILE COPY

**CERTIFICATE OF REGISTRATION
OF AN OVERSEA COMPANY**

(Registration of a UK establishment)

Company No. FC029953

UK Establishment No. BR014938

The Registrar of Companies hereby certifies that

ASSISTIVE TECHNOLOGY GROUP

has this day been registered under the Companies Act 2006 as having
established a UK Establishment in the United Kingdom.

Given at Companies House on **4th January 2011**.



Companies House
— for the record —



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES