

**PARTNERSHIP
ACCOUNTS**

Company Registration No. SC270228 (Scotland)

**LOTHIAN SHELF (214) LIMITED
DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011**

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PARTNERSHIP
ACCOUNT

LOTHIAN SHELF (214) LIMITED

COMPANY INFORMATION

Directors	Karim Hatoum Fadi Michel Abouchalache
Secretary	Karim Hatoum
Company number	SC270228
Registered office	Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE
Accountants	Springfords LLP Dundas House Westfield Park Eskbank Edinburgh EH22 3FB
Solicitors	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE

LOTHIAN SHELF (214) LIMITED

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LOTHIAN SHELF (214) LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2011

The directors present their report and financial statements for the year ended 31 December 2011.

Principal activities

The company holds an investment in BBB Foods and is the General Partner of BBB Foods, a Scottish Limited Partnership.

Directors

The following directors have held office since 1 January 2011:

Karim Hatoum
Fadi Michel Abouchalache

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

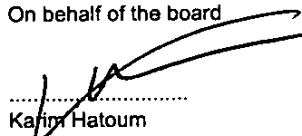
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they 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 period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board


Karim Hatoum

26 September 2012

LOTHIAN SHELF (214) LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF LOTHIAN SHELF (214) LIMITED FOR THE YEAR ENDED 31 DECEMBER 2011

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of Lothian Shelf (214) Limited for the year ended 31 December 2011, set out on pages 3 to 7 from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters we have agreed to state to them in this 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 Board of Directors as a body, for our work or for this report. We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 December 2011 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Lothian Shelf (214) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J Fergus Kerr

J Fergus Kerr
Member
For and on behalf of

Springfords LLP

Chartered Accountants

28 September 2012

Dundas House
Westfield Park
Eskbank
Edinburgh
EH22 3FB

LOTHIAN SHELF (214) LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2011

	Notes	2011 £	2010 £
Administrative expenses		(1,383)	(1,365)
Loss on ordinary activities before taxation		(1,383)	(1,365)
Tax on loss on ordinary activities	2	-	-
Loss for the year	7	(1,383)	(1,365)

The profit and loss account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the profit and loss account.

LOTHIAN SHELF (214) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Investments	3		1		1
Current assets					
Debtors	4	1		1	
Creditors: amounts falling due within one year	5	(7,334)		(5,951)	
Net current liabilities			(7,333)		(5,950)
Total assets less current liabilities			(7,332)		(5,949)
Capital and reserves					
Called up share capital	6		1		1
Profit and loss account	7		(7,333)		(5,950)
Shareholders' funds	8		(7,332)		(5,949)

For the financial year ended 31 December 2011 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 26 September 2012

Karim Hatoum
Director

Company Registration No. SC270228

LOTHIAN SHELF (214) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.4 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Taxation

Total current tax

2011

2010

-

-

Factors affecting the tax charge for the year

Loss on ordinary activities before taxation

(1,383)

(1,365)

Loss on ordinary activities before taxation multiplied by standard rate of UK corporation tax of 20.00% (2010 - 21.00%)

(277)

(287)

Effects of:

Tax losses arising

277

287

277

287

Current tax charge for the year

-

-

LOTHIAN SHELF (214) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2011

3 Fixed asset investments

	Unlisted investments £
Cost	
At 1 January 2011 & at 31 December 2011	1
Net book value	
At 31 December 2011	1
At 31 December 2010	1

The investment in BBB Foods shown at cost represents the General Partner Capital contribution of US \$1. The registered office of BBB Foods is Princes Exchange, 1 Early Grey Street, Edinburgh, EH3 9EE. The accounts for BBB Foods for the year to 31 December 2011 are appended to these accounts.

4 Debtors	2011 £	2010 £
Unpaid share capital	1	1

5 Creditors: amounts falling due within one year	2011 £	2010 £
Capital contribution payable to BBB Foods	1	1
Creditor due to BBB Foods Inc	7,333	5,950
	7,334	5,951

6 Share capital	2011 £	2010 £
Allotted and called up		
1 Ordinary share of £1 each	1	1

LOTHIAN SHELF (214) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

7 Statement of movements on profit and loss account

	Profit and loss account £
Balance at 1 January 2011	(5,950)
Loss for the year	(1,383)
Balance at 31 December 2011	<u>(7,333)</u>

8 Reconciliation of movements in shareholders' funds

	2011 £	2010 £
Loss for the financial year	(1,383)	(1,365)
Opening shareholders' funds	<u>(5,949)</u>	<u>(4,584)</u>
Closing shareholders' funds	<u>(7,332)</u>	<u>(5,949)</u>

9 Contingent liabilities

Under a limited Partnership Agreement the company is a General Partner of BBB Foods in which it holds a 0.01% interest. However, as General Partner, the company controls and has unlimited liability for the debts of BBB Foods. The accounts of BBB Foods for the year to 31 December 2011 are appended to these accounts.

10 Control

The company's holding company is BBB Foods Inc, registered in the British Virgin Islands.

BBB FOODS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011

Partnership Number: SL005258

BBB FOODS

PARTNERSHIP INFORMATION

REGISTERED OFFICE

Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

PARTNERSHIP NUMBER

SL005258

AUDITORS

Springfords LLP
Dundas House
Westfield Park
Eskbank
Edinburgh
EH22 3FB

LEGAL ADVISERS

Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

BBB FOODS

PARTNERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2011

The partners present their report with the financial statements of the partnership for the year to 31 December 2011.

LIMITED PARTNERSHIP ACTIVITIES

The Partnership commenced in August 2004 and was registered as a Limited Partnership under the Limited Partnerships Act 1907 on 17 August 2004.

Its principal activity is to engage in and carry on the investment and management of the assets of the partnership. The Limited Partnership owns 99.99% of the equity of three companies registered in Mexico.

STATEMENT OF THE GENERAL PARTNER'S RESPONSIBILITIES

Under a Limited Partnership Agreement dated 14 August 2004, the General Partner, Lothian Shelf (214) Limited is required to prepare financial statements for each accounting period in accordance with applicable law and regulations.

Company law requires the General Partner to prepare financial statements for each financial year. Under that law the General Partner has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the General Partner must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the partnership and of the profit or loss of the partnership for that period. In preparing these financial statements, the General Partner is required to follow the accounting policies as specified in the Limited Partnership Agreement and 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 partnership will continue in business.

The General Partner is responsible for keeping adequate accounting records that are sufficient to show and explain the partnership's transactions and disclose with reasonable accuracy at any time the financial position of the partnership and to enable it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the partnership and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LEGISLATION

In accordance with the terms of The Partnerships (Accounts) Regulations 2008 these financial statements have been prepared in accordance with the disclosure requirements of the Companies Act 2006. References throughout these financial statements to the Companies Act 2006 apply as if the Limited Partnership was a company of similar size and nature.

BBB FOODS

PARTNERS' REPORT (CONTINUED)

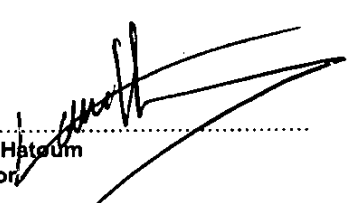
FOR THE YEAR ENDED 31 DECEMBER 2011

STATEMENTS OF DISCLOSURE TO AUDITOR

- (a) so far as the General Partner is aware, there is no relevant audit information of which the partnership's auditors are unaware, and
- (b) it has taken all the steps that it ought to have taken as General Partner in order to make itself aware of any relevant audit information and to establish that the partnership's auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the General Partner, Lothian Shelf (214) Limited



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Karim Hatoum
Director

Date : 26 September 2012

BBB FOODS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2011

INDEPENDENT AUDITOR'S REPORT TO THE PARTNERS OF BBB FOODS

We have audited the financial statements of BBB Foods for the year ended 31 December 2011 which comprise the profit and loss account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the partners, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the partners those matters we are required to state to them in an auditors' 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 partnership and the partners as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the General Partner and auditors

As explained more fully in the General Partner's Responsibilities Statement, the General Partner is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. Because of the matter described in the basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate evidence to provide a basis for an audit opinion.

Scope of the audit of the partnership accounts

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the partnership's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the General Partner; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Partners' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis for disclaimer of opinion on financial statements

The evidence available to us was limited because we neither had access to the accounting records nor the auditors of the subsidiary companies therefore we could not obtain sufficient independent audit evidence of the carrying value of the investment in these companies of \$14,485,326 nor the share of operating loss of subsidiaries of \$3,037,540.

Disclaimer of opinion on financial statements

Because of the potential significance of the matter described in the basis for disclaimer of opinion on financial statements paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for an audit opinion. Accordingly we do not express an opinion on the financial statements.

BBB FOODS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2011

INDEPENDENT AUDITOR'S REPORT TO THE PARTNERS OF BBB FOODS (CONTINUED)

Opinion on other matter prescribed by the Companies Act 2006

Notwithstanding our disclaimer of an opinion on the financial statements, in our opinion the information given in the Partners' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Arising from the limitation of our work referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion :

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of partners' remuneration specified by law are not made; or
- the General Partner was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Partners' Report.

J Fergus Kerr

**J Fergus Kerr ACA (Senior Statutory Auditor)
For and on behalf of Springfords LLP
Chartered Accountants
Statutory Auditor**

**Dundas House
Westfield Park
Eskbank
Edinburgh**

Date : *28 September 2012*

BBB FOODS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2011

STATEMENT OF ACCOUNTING POLICIES

A summary of the more important accounting policies, which have been applied consistently, is set out below. As required by FRS 18 (Accounting Policies) the General Partner has reviewed the partnership's accounting policies to ensure that they are the most appropriate for the partnership's particular circumstances.

Basis of Accounting

The financial statements have been prepared under the historical cost basis and in accordance with accounting practices generally accepted in the United Kingdom, except as stated below.

Currency

The financial statements have been prepared in US dollars.

Investments

In order to present, in the partnership's own entity financial statements, the partnership's interest in subsidiary undertakings at the partnership's appropriate share of their net assets, investments are stated at the cost of capital contributions adjusted by the partnership's share of the subsidiaries' profit or loss for the year, adjusted by other capital movements. This is a departure from FRS 9 and the Companies Act 2006 which requires investments to be stated at cost in an entity's own financial statements, as such profits are not realised to the entity. However, realised profits are not relevant to distributions from a partnership. The partners consider that this departure is necessary to give a fair presentation of the partnership's activities and, by equity accounting, the balance sheet presents the net assets of the group and not just the partnership. The subsidiary undertakings account in Mexican pesos. The partnership's interest in subsidiary undertakings is stated by translating the equity in the subsidiary companies at the closing exchange rate, and any exchange gain or loss arising on translation of the opening balances is taken to the profit and loss account. This is a departure from accounting practices generally accepted in the United Kingdom which would show such exchange gains or losses in a separate Statement of Total Recognised Gains and Losses. The partners consider that this departure is necessary to give a fair presentation of the partnership's activities. Consolidation is not considered appropriate as there are restrictions on the management of the subsidiary undertakings by the partnership.

Income and Expenses

Income from investments and expenses are accounted for on an accruals basis.

Taxation

No provision for taxation has been made as the individual Partners are responsible for settling their own tax liabilities.

Allocation of net income, net income losses and capital gains and losses

Allocation of net income, net income losses and capital gains and losses are made in accordance with the Limited Partnership Agreement, and any subsequent amendments.

Cashflow statement

The partnership is exempt from preparing a cashflow statement under FRS 1 as it meets the definition of a small company under the Companies Act 2006.

BBB FOODS**PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 US \$	2010 US \$
Income	1	-	488,671
Expenses	2	<u>(1,835,060)</u>	<u>(5,221)</u>
Operating result		(1,835,060)	483,450
Share of operating loss of subsidiaries		(3,037,540)	(3,754,601)
Net loss before appropriations		<u><u>(4,872,600)</u></u>	<u><u>(3,271,151)</u></u>
Appropriated by Limited Partners		-	-
Appropriated by General Partner		<u>(4,872,600)</u>	<u>(3,271,151)</u>
Total appropriated by Partners		<u><u>(4,872,600)</u></u>	<u><u>(3,271,151)</u></u>

All results shown in the profit and loss account are from continuing operations.

The partnership has no recognised gains and losses other than the result above and therefore no statement of total recognised gains and losses has been presented.

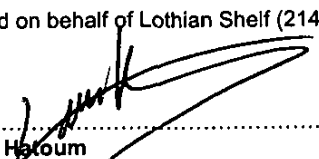
There is no difference between the result for the period and the historic cost equivalents.

BBB FOODS - PARTNERSHIP NO. SL005258**BALANCE SHEET****AS AT 31 DECEMBER 2011**

	Notes	2011 US \$	2010 US \$
Fixed Asset Investments			
Subsidiary companies	3	14,485,326	16,017,973
Current Assets			
Debtors	4	10,000	10,000
		<u>10,000</u>	<u>10,000</u>
Creditors : amounts falling due within one year	5	(23,021)	(19,766)
		<u>(13,021)</u>	<u>(9,766)</u>
Net current liabilities			
		<u>(13,021)</u>	<u>(9,766)</u>
Net assets attributable to partners		<u>14,472,305</u>	<u>16,008,207</u>
Represented by :			
Partners' Loan Accounts	6	34,360,402	31,023,704
Partners' Equity			
Partners' Capital Accounts	6	10,000	10,000
Partners' Appropriated profits	6	(19,898,097)	(15,025,497)
		<u>14,472,305</u>	<u>16,008,207</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For and on behalf of Lothian Shelf (214) Limited


.....
Karim Hatoum
Director

Date : 26 September 2012

BBB FOODS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2011

1. INCOME

	2011	2010
	US \$	US \$
Net exchange gain on investments	-	488,671
	<u>-</u>	<u>488,671</u>

2. EXPENSES

	2011	2010
	US \$	US \$
Accountancy fees	3,255	3,100
Legal fees	-	2,121
Net exchange loss on investments	1,831,805	-
	<u>1,835,060</u>	<u>5,221</u>

3. FIXED ASSET INVESTMENTS

	2011	2010
	US \$	US \$
Subsidiary companies		
Capital stock :		
Opening capital stock	30,425,051	19,560,905
Exchange (loss) / gain	(3,479,388)	1,013,333
Capital invested	3,336,698	9,850,813
Closing capital stock	<u>30,282,361</u>	<u>30,425,051</u>
Trading deficit :		
Loss brought forward	(14,407,078)	(10,127,815)
Exchange gain / (loss)	1,647,583	(524,662)
Loss for the year	(3,037,540)	(3,754,601)
	<u>(15,797,035)</u>	<u>(14,407,078)</u>
Total investment	<u>14,485,326</u>	<u>16,017,973</u>
 Capital stock comprises :		
Fixed	20,201	20,201
Variable	30,262,160	30,404,850
	<u>30,282,361</u>	<u>30,425,051</u>

BBB FOODS**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2011****3. FIXED ASSET INVESTMENTS (contd)**

The Limited Partnership owns 99.99% of the equity of the following companies, all of whom are registered and trading in Mexico :

Tiendas Tres B, SA de CV - the company is engaged in import and export business

Tiendas BBB, SA de CV - the company is engaged in providing administration and consulting services

Desarrolladora Tres B, SA de CV - the company is engaged in real estate operations

Combined audited financial statements for the three subsidiary companies have been prepared for the year to 31 December 2011. The financial statements show combined capital stock of \$30,282,361 (2010 \$30,425,051) and combined losses for the year of \$3,037,540 (2010 \$3,754,601), resulting in cumulative net assets attributable to the Limited Partnership of \$14,485,326 (2010 \$16,017,973).

4. DEBTORS

	2011 US \$	2010 US \$
Capital contributions receivable	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

5. CREDITORS : amounts falling due within one year

	2011 US \$	2010 US \$
Creditors and accruals		
Due to BBB Foods Inc	19,621	16,266
Accruals	3,400	3,500
	<u>23,021</u>	<u>19,766</u>

BBB FOODS**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2011****6. PARTNERS' ACCOUNTS****(a) Movement during the year**

	Balance as at 31 Dec 2010	Additional loans	Appropriated loss	Balance as at 31 Dec 2011
	\$	\$	\$	\$
BBB Foods Inc	31,023,704	3,336,698	-	34,360,402
Lothian Shelf (214) Limited	(15,015,497)	-	(4,872,600)	(19,888,097)
Total	16,008,207	3,336,698	(4,872,600)	14,472,305

(b) Cumulative account balances

	Partners' capital	Additional loans	Appropriated loss	Balance as at 31 Dec 2011
	\$	\$	\$	\$
BBB Foods Inc	9,999	34,360,402	(9,999)	34,360,402
Lothian Shelf (214) Limited	1	-	(19,888,098)	(19,888,097)
Total	10,000	34,360,402	(19,898,097)	14,472,305

7. CONTROLLING PARTY

The controlling party of the Limited Partnership is Lothian Shelf (214) Limited (the "General Partner").

8. RELATED PARTY TRANSACTIONS

Transactions in the year with related parties were as follows :

The Limited Partnership received additional loans of \$3,336,698 (2010 \$9,850,813) from its limited partner BBB Foods Inc and invested the same amount in its subsidiary undertakings.

BBB Foods Inc paid expenses on behalf of the Limited Partnership of \$3,355 (2010 \$5,021) during the year. At the year end the Limited Partnership owes BBB Foods Inc \$19,621 (2010 \$16,266).