

Alchemy Laboratories Ltd

Report and Financial Statements

Year Ended

31 December 2010

Company Number SC178704

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Alchemy Laboratories Ltd

Report and financial statements
for the year ended 31 December 2010

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Directors

L Rees
R Lamotte
L Taylor

Registered office

8 Tom McDonald Avenue, Medipark, Dundee, DD2 1NH

Company number

SC178704

Independent auditors

PricewaterhouseCoopers LLP, One Kingsway, Cardiff, CF10 3PW

Alchemy Laboratories Ltd

Report of the directors for the year ended 31 December 2010

The directors present their report together with the audited financial statements for the year ended 31 December 2010.

Principal activities

The company's principal activity is the research, development and manufacture of diagnostics reagents and tests.

Business review

The results for the company show a pre-tax profit of £2,156,365 (2009 - £1,913,462) for the year and sales of £5,011,750 (2009 - £5,234,028). At 31 December 2010 the balance sheet of the company had net assets of £4,144,664 (2009 - £2,801,963).

Research and development

The company continues to invest in research and development of products that will sustain its competitive advantage. The directors regard the investment in research and development as integral to the continuing success of the business and ensuring we provide our customers with a quality product. Research and development costs of £371,188 were incurred during the year (2009 - £485,889).

Key performance indicators

The company is a subsidiary of BBI Holdings Limited ("Group") and the Group manages its operations on a divisional basis. The company forms part of the Group's Diagnostics division and for this reason, the company's directors believe that analysis using key performance indicators for the company is not necessary or appropriate for an understanding of the development, performance or position of the company. The development, performance and position of the Diagnostics division of the Group, which includes the company, is discussed in the Group's annual report which does not form part of this report.

Future developments

The external commercial environment is expected to remain highly competitive in 2011 as competitors continue to invest in their product base. However, we remain confident that we will, at least, maintain our current level of performance in the future.

Principal risks and uncertainties

The company operates in a competitive market with significant product innovations. We are subject to the threat of our competitors launching new products which could render our range of products obsolete and so result in rapid loss of market share. To reduce this risk we are in contact with our customers to ensure that our own products continue to meet their needs.

Due to the rapid enhancement in manufacturing technology, facilities can also become outdated, affecting efficiency and product quality which in turn has a detrimental impact on cost of sales and profit margins. The management team keeps the Board up to date and informed on the availability and need for new manufacturing facilities.

Alchemy Laboratories Ltd

Report of the directors for the year ended 31 December 2010 *(continued)*

Financial risk management

The company's activities expose it to a number of financial risks including price risk, credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the Group policies approved by the Board of Directors, which provide written principles on the use of financial derivatives to management these risks. The Group does not use derivative financial instruments for speculative purposes.

Cash flow risk – The company's activities expose it primarily to the financial risks of the changes in foreign currency exchange rates. The company does not use foreign exchange forward contracts or interest rate swap contracts to hedge these exposures for cost benefit reasons.

Credit risk – The company's financial assets are bank balances and cash, and trade and other receivables. The company's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debtors. However, the company has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk – In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the company uses a mixture of long-term and short-term debt finance provided by fellow group companies.

Price risk – The company does not manage its exposure to commodity price risk due to cost benefit considerations.

Directors

The directors of the company during the year were:

L Rees
R Lamotte
L Taylor (appointed 13 September 2010)

Alchemy Laboratories Ltd

Report of the directors for the year ended 31 December 2010 (continued)

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 prepared 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 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.

Statement of disclosure of information to auditors

All of the current directors have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The directors are not aware of any relevant audit information of which the auditors are unaware.

Independent auditors

PricewaterhouseCoopers LLP were appointed as auditors during the period and have expressed their willingness to continue in office. A resolution to re-appoint them will be proposed at the annual general meeting.

On behalf of the board



L Taylor
Director

Date: September 2011

2011

Independent auditor's report to the members of Alchemy Laboratories Ltd

We have audited the financial statements of Alchemy Laboratories Ltd for the year ended 31 December 2010 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).

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 3 the directors are 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.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Scope of the audit of the financial statements

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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2010 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' 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

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:

- adequate accounting records have not been kept, or 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Mark Ellis (Senior Statutory Auditor)
For and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Cardiff

Date: 26th September 2011

Alchemy Laboratories Ltd

Profit and loss account for the year ended 31 December 2010

	Note	2010 £	2009 £
Turnover	2	5,011,750	5,234,028
Cost of sales		(2,149,923)	(2,365,032)
Gross profit		2,861,827	2,868,996
Administrative expenses		(705,792)	(955,849)
Operating profit	3	2,156,035	1,913,147
Interest receivable and similar income	6	330	329
Interest payable and similar charges	7	-	(14)
Profit on ordinary activities before taxation		2,156,365	1,913,462
Taxation on profit on ordinary activities	8	(813,664)	(1,016)
Profit on ordinary activities after taxation		1,342,701	1,912,446

All amounts relate to continuing activities.

The company has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 7 to 17 form part of these financial statements.

Alchemy Laboratories Ltd

Balance sheet at 31 December 2010

<i>Company number SC178704</i>	Note	2010 £	2010 £	2009 £	2009 £
Fixed assets					
Tangible assets	9		490,793		233,133
Current assets					
Stocks	10	600,022		419,446	
Debtors - due within one year	11	582,019		2,430,493	
Debtors - due after more than one year	11	3,782,798		-	
		<u>4,364,817</u>		<u>2,430,493</u>	
Total debtors					
Cash at bank and in hand		392,968		491,029	
		<u>5,357,807</u>		<u>3,340,968</u>	
Creditors: amounts falling due within one year	12	<u>(1,143,960)</u>		<u>(772,138)</u>	
Net current assets			<u>4,213,847</u>		<u>2,568,830</u>
Total assets less current liabilities			<u>4,704,640</u>		<u>2,801,963</u>
Creditors: amounts falling due after more than one year	13		<u>(559,976)</u>		<u>-</u>
			<u>4,144,664</u>		<u>2,801,963</u>
Capital and reserves					
Called up share capital	15		100		100
Share premium account	16		1,816		1,816
Profit and loss account	16		4,142,748		2,800,047
			<u>4,144,664</u>		<u>2,801,963</u>
Shareholders' funds	17		<u>4,144,664</u>		<u>2,801,963</u>

The financial statements were approved by the board of directors and authorised for issue on September 2011.


V. Taylor
Director

The notes on pages 7 to 17 form part of these financial statements.

Alchemy Laboratories Ltd

Notes forming part of the financial statements for the year ended 31 December 2010

1 Accounting policies

These financial statements have been prepared on a going concern basis, under the historical cost convention and are in accordance with the Companies Act 2006 and applicable accounting standards in the United Kingdom. The principal accounting policies, which have been applied consistently throughout the year, are set out below.

Cash flow statement

The company has taken advantage of the exemption conferred by Financial Reporting Standard 1 'Cash Flow Statements (Revised 1996)' not to prepare a cash flow statement on the grounds that at least 90% of the voting rights in the company are controlled within the group headed by BBI Holdings Limited and the company is included in the consolidated financial statements of BBI Holdings Limited which are publicly available.

Turnover

Turnover represents amounts derived from the provision of goods and services which fall within the company's ordinary activities after deduction of trade discounts, value added tax and other sales-related taxes.

Revenue is recognised on despatch of the related goods. For revenue in respect of research and development contracts, the revenue is recognised as it is earned under the terms of the contract.

Tangible fixed assets

The cost of tangible fixed assets is their purchase price, together with any incidental expenses of acquisition.

Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all tangible fixed assets, except for freehold land, evenly over their expected useful lives. It is calculated at the following rates:

Leasehold property	- 20% straight line
Plant and machinery	- 20% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is based on the cost of purchase on a first in, first out basis and includes transport and handling costs; in the case of manufactured products cost includes all direct expenditure and production overheads based on normal levels of activities. Net realisable value is based on estimated selling price in the ordinary course of business, less applicable variable selling expenses. Where necessary, provision is made for obsolete or slow moving stock.

Foreign currency

Foreign currency transactions are translated into sterling at the rates ruling when they occurred. Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet date. Any differences are taken to the profit and loss account.

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (*continued*)

1 Accounting policies (*continued*)

Research

Research and development expenditure is charged to the profit and loss account in the year in which it is incurred.

Deferred taxation

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that the recognition of deferred tax assets is limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the reversal of the underlying timing differences.

Deferred tax balances are not discounted.

Leased assets

Operating leases and their annual rentals are charged to the profit and loss account on a straight-line basis over the term of the lease.

Pension costs

The company contributes to a defined contribution pension scheme for certain employees. The assets of the defined contribution scheme are held separately from those of the company in independently administered funds.

Contributions to the company's defined contribution pension scheme are charged to the profit and loss account in the year in which they become payable.

Going concern

The company is financed through cash held at bank and intercompany balances and the directors consider that the company is an integral part of the BBI Holdings Limited's structure and strategy, forming a major part of the BBI Group's Diagnostics division, which is ultimately owned by Alere Inc, formally known as Inverness Medical Innovations Inc.

The group is financed through cash held at bank and bank loans together with additional funding from the ultimate parent Alere Inc. Since the year end, the BBI Holdings Limited group has been profitable and cash generative. The group's forecasts also show that it is expected to continue to be profitable and cash generative at an operating level over the foreseeable future.

The company has given guarantees covering banking facilities made available to the immediate parent and fellow subsidiary undertakings (see note 18). Further details of group loan facilities in place at 31 December 2010 are given in note 16 of BBI Holdings Limited financial statements. All external bank borrowings are secured by a fixed and floating charge over the assets of the group, headed by BBI Holdings Limited. As ultimate parent, Alere Inc have provided a letter of support to the group confirming that sufficient funding will be made available to enable the group to meet its obligations for the foreseeable future.

After making enquiries and taking account of the factors noted above, the directors have a reasonable expectation that the group will have access to adequate resources to continue in existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (*continued*)

2 Turnover

	2010 £	2009 £
Analysis by geographical market:		
United Kingdom	1,969,196	1,805,747
Europe	828,309	622,509
Rest of the world	1,042,286	766,050
North America	1,171,959	2,039,722
	<u>5,011,750</u>	<u>5,234,028</u>

Turnover is wholly attributable to the principal activity of the company.

3 Operating profit

	2010 £	2009 £
Operating profit is stated after charging/(crediting):		
Research and development	371,118	485,889
Depreciation of tangible fixed assets	85,357	77,286
Hire of plant and machinery - operating leases	104,960	91,626
Auditors' remuneration - fees payable to the company's auditor for the audit of the company's annual accounts	14,711	-
Exchange differences	(51,030)	(137,044)
	<u>14,711</u>	<u>(137,044)</u>

The 2009 audit fee of £20,767 was borne by the parent company, BBI Holdings Limited. No non-audit fees were paid or payable to the auditor (2009 - £Nil).

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (*continued*)

4 Employees

Staff costs (including directors) consist of:

	2010 £	2009 £
Wages and salaries	1,370,458	1,343,824
Social security costs	138,082	126,669
Other pension costs	47,984	79,259
	<u>1,556,524</u>	<u>1,549,752</u>

The average number of employees (including directors) during the year was as follows:

	2010 Number	2009 Number
Directors	3	1
Sales and distribution	1	1
Development and manufacture	54	53
Administration	2	2
	<u>60</u>	<u>57</u>

5 Directors' remuneration

	2010 £	2009 £
Directors' emoluments	125,400	125,742
Company contributions to money purchase pension schemes	6,270	6,000
	<u>131,670</u>	<u>131,742</u>

There was 1 director in the company's defined contribution pension scheme during the year (2009 - 1).

In addition to the above, some of the directors are remunerated by fellow group companies for their services to the group as a whole. It is not practicable to allocate their remuneration for their services as a director between group companies. Details of their remuneration can be found in the financial statements of those companies.

6 Interest receivable and similar income

	2010 £	2009 £
Bank deposits	330	329
	<u>330</u>	<u>329</u>

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (*continued*)

7 Interest payable and similar charges

	2010 £	2009 £
Bank interest	-	14
	<u> </u>	<u> </u>

8 Taxation on profit on ordinary activities

	2010 £	2009 £
<i>UK Corporation tax</i>		
Current tax on profits of the year	521,185	-
Adjustment in respect of previous periods	296,982	-
	<u> </u>	<u> </u>
Total current tax	818,167	-
	<u> </u>	<u> </u>
<i>Deferred tax</i>		
Origination and reversal of timing differences	-	1,016
Adjustment in respect of previous periods	1,197	-
Other - Deferred tax	(5,700)	-
	<u> </u>	<u> </u>
Movement in deferred tax provision	(4,503)	1,016
	<u> </u>	<u> </u>
Taxation on profit on ordinary activities	813,664	1,016
	<u> </u>	<u> </u>

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 *(continued)*

8 Taxation on profit on ordinary activities *(continued)*

The tax assessed for the year is different than the standard rate of corporation tax in the UK applied to profit before tax. The differences are explained below:

	2010 £	2009 £
Profit on ordinary activities before tax	2,156,365	1,913,462
Profit on ordinary activities at the standard rate of corporation tax in the UK of 28% (2009 - 28%)	603,782	535,769
Effect of:		
Expenses not deductible for tax purposes	741	335
Capital allowances for period in excess of depreciation	(18,663)	(1,016)
Adjustment to tax charge in respect of previous periods	296,982	-
Research and development credits	(64,675)	(36,163)
Group relief claimed	-	(474,958)
Other timing differences	-	(23,967)
Current tax charge for the year	818,167	-

During the year, as a result of the change in the UK main corporation tax rate from 28% to 27% that was substantively enacted on 20 July 2010 and that will be effective from 1 April 2011, the relevant deferred tax balances have been re-measured.

Further reductions to the UK corporation tax rate were announced in the June 2010 and March 2011 Budgets. The changes, which are expected to be enacted separately each year propose to reduce the rate by 1% per annum to 24% by 1 April 2014. The changes had not been substantively enacted at the balance sheet date and, therefore, are not recognised in these financial statements.

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (*continued*)

9 Tangible fixed assets

	Leasehold land and buildings £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
<i>Cost</i>					
At 1 January 2010	-	442,310	3,400	40,192	485,902
Additions	272,250	60,188	-	10,579	343,017
	<u>272,250</u>	<u>502,498</u>	<u>3,400</u>	<u>50,771</u>	<u>828,919</u>
<i>Depreciation</i>					
At 1 January 2010	-	220,560	1,589	30,620	252,769
Charge for the year	-	78,625	620	6,112	85,357
	<u>-</u>	<u>299,185</u>	<u>2,209</u>	<u>36,732</u>	<u>338,126</u>
<i>Net book value</i>					
At 31 December 2010	<u>272,250</u>	<u>203,313</u>	<u>1,191</u>	<u>14,039</u>	<u>490,793</u>
At 31 December 2009	<u>-</u>	<u>221,750</u>	<u>1,811</u>	<u>9,572</u>	<u>233,133</u>

10 Stocks

	2010 £	2009 £
Raw materials and consumables	570,049	365,213
Finished goods and goods for resale	29,973	54,233
	<u>600,022</u>	<u>419,446</u>

There is no material difference between the replacement cost of stocks and the amounts stated above.

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (*continued*)

11 Debtors

	2010 £	2009 £
Amounts receivable within one year		
Trade debtors	368,619	899,048
Amounts owed by group undertakings	172,033	1,511,791
Other debtors	10,164	-
Prepayments and accrued income	25,503	18,457
Deferred taxation	5,700	1,197
	582,019	2,430,493
Amounts receivable after more than one year		
Amounts owed by group undertakings	3,782,798	-
	4,364,817	2,430,493
Total debtors	4,364,817	2,430,493
		Deferred taxation £
At 1 January 2010		1,197
Credited to profit and loss account		4,503
		5,700
		5,700
<i>Deferred taxation</i>		
	2010 £	2009 £
The amount of deferred tax provided for is as follows:		
Accelerated capital allowances	5,700	1,197
	5,700	1,197

There are no formal arrangements in place for the repayment of amounts owed by group undertakings. Interest is not charged on these balances.

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (continued)

12 Creditors: amounts falling due within one year

	2010 £	2009 £
Trade creditors	73,304	85,938
Amounts owed to group undertakings	20,913	495,412
Corporation tax	875,633	-
Other taxation and social security	79,228	53,328
Accruals and deferred income	94,882	137,460
	<u>1,143,960</u>	<u>772,138</u>

There are no formal arrangements in place for the repayment of amounts owed to group undertakings. Interest is not charged on these balances.

13 Creditors: amounts falling due after more than one year

	2010 £	2009 £
Amounts owed to group undertakings	<u>559,976</u>	<u>-</u>

There are no formal arrangements in place for the repayment of amounts owed to group undertakings. Interest is not charged on these balances. The group companies have provided confirmation that the amounts due will not be called within twelve months from the balance sheet date. Accordingly, the amounts owed have been classified as creditors due after more than one year.

14 Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension charge amounted to £47,984 (2009 - £79,259). There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

15 Share capital

	2010 £	2009 £
<i>Allotted, called up and fully paid</i>		
100 (2009 : 100) ordinary shares of £1 each	<u>100</u>	<u>100</u>

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (continued)

16 Reserves

	Share premium account £	Profit and loss account £
At 1 January 2010	1,816	2,800,047
Profit for the year	-	1,342,701
	<hr/>	<hr/>
At 31 December 2010	1,816	4,142,748
	<hr/>	<hr/>

17 Reconciliation of movements in shareholders' funds

	2010 £	2009 £
Profit for the year	1,342,701	1,912,446
Opening shareholders' funds	2,801,963	889,517
	<hr/>	<hr/>
Closing shareholders' funds	4,144,664	2,801,963
	<hr/>	<hr/>

18 Contingent liabilities

The company has given guarantees covering bank facilities made available to BBI Holdings Limited and fellow subsidiary undertakings. At 31 December 2010 these amounted to £2,259,702 (2009 - £3,362,055). There are no indications that these guarantees will be called upon in the foreseeable future as the group continues to generate cash and service its debt repayments.

Alchemy Laboratories Ltd

Notes forming part of the financial statements
for the year ended 31 December 2010 (continued)

19 Commitments under operating leases

The company had annual commitments under non-cancellable operating leases as set out below:

	Land and buildings 2010 £	Land and buildings 2009 £
Operating leases which expire:		
In two to five years	47,406	91,625
After five years	76,000	-
	<hr/>	<hr/>
	123,406	91,625
	<hr/>	<hr/>

20 Related party disclosures

The company is a wholly owned subsidiary of BBI Holdings Limited and has taken advantage of the exemption conferred by Financial Reporting Standard 8 'Related party disclosures' not to disclose transactions with BBI Holdings Limited or other wholly owned subsidiaries within the group.

During the year ended 31 December 2010, the company was invoiced by Hornbuckle Mitchell Trustees for £76,000 (2009 - £76,000) in relation to the annual rent of its facility; the pension fund of Richard Lamotte, a director of Alchemy Laboratories Ltd, is the direct beneficiary of this trust. £Nil remained outstanding at 31 December 2010 (2009 - £Nil).

21 Ultimate holding company and controlling party

The company is a wholly owned subsidiary of BBI Holdings Limited, a company registered in England and Wales. BBI Holdings Limited is owned and controlled by Alere Inc, a company incorporated in the United States of America which is the ultimate controlling party.

At the balance sheet date, BBI Holdings Limited is the smallest company which prepares consolidated financial statements. Copies of the financial statements of BBI Holdings Limited are available from Companies House.

Alere Inc. is the largest company in the group which prepares consolidated financial statements.