

To the Registrar of Companies  
(Address overleaf - Note 5)

Company number

01750654

Name of company

\* Country Gardens Limited (the "Company")

XWe as specified in Part 1 in the attached Addendum and being

~~XXXXXXXXXXXX~~ [all the directors] † of the above company do solemnly and sincerely declare that:

The business of the company is:

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XXXXXXXXXXEEXXEXXGOGGGCDAUKKUGSGGXDSUOUUUXXXXXXWXXXDEXXEAGOOOXXXMOBEOODKCKKXXZUX$
XXXXXXXXXXGXXZXZXXVGOOOGSAXOGGSSEGGDGOBXWOWOXDGSKKKKGGKXXDOOPKAPLXXVEXXGASZMXZGOYXX
      XXXXXXKXXXXXXXXXXXXXKXKXKXKXKX$
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(c) something other than the above §

The company is proposing to give financial assistance in connection with the acquisition of shares in the

~~XXXXXX~~ [company's holding company] Wyevale Garden Centres Limited

(Registered Number 01972554)

The assistance is for the purpose of ~~the acquisition~~ [reducing or discharging a liability incurred for the purpose of that acquisition]. †

The number and class of the shares acquired or to be acquired is: see Part 2 of the attached  
Addendum

Presenter's name address and  
reference (if any):  
McGrigors  
5 Old Bailey  
London  
EC4M 7BA

For official Use  
General Section

Post room



LD3 \*LPE  
COMPANIES HOUSE

421  
05/07/2006

DX 227 London Chancery Lane  
SKC/JHM/WE0396.000202/540726.1

The assistance is to be given to: (note 2) West Coast Capital (Hortis) Limited (Registered  
Number SC292695), Marathon House, Olympic Business Park, Drybridge Road,  
Dundonald, Ayrshire, KA2 9AE (the "**Purchaser**")

Please do not  
write in this  
margin

Please complete  
legibly, preferably  
in black type, or  
bold block  
lettering

The assistance will take the form of:

please see Part 3 of the attached Addendum

The person who [has acquired] ~~XXXXXXXXXX~~ † the shares is:

† delete as  
appropriate

the Purchaser

The principal terms on which the assistance will be given are:

please see Part 4 of the attached Addendum

The amount of cash to be transferred to the person assisted is £ NIL

The value of any asset to be transferred to the person assisted is £ NIL

The date on which the assistance is to be given is 23 June 2006



## ADDENDUM TO FORM 155(6)(a)

### COUNTRY GARDENS LIMITED (Co. No. 01750654)

These are the appendices to the declaration in Form 155(6)(a) made by the directors of the Company.

#### PART 1

James Clifford Hodkinson of 29B Weston Avenue, Branksome Park, Poole, Dorset, BH 13 7AN  
William Andrew Livingston of 3 Barnes Close, St. Cross, Winchester, Hampshire, SO23 9QX  
Barry John Stevenson of Cherry Trees, Cane End, Reading, Berkshire, RG4 9HG

#### PART 2

56,022,091 Ordinary Shares of £0.25 each

#### PART 3

The assistance will take the form of the execution and delivery by the Company of the documents referred to below (as the same may be amended, varied, supplemented or substituted from time to time) in connection with the acquisition of the whole issued share capital of the Company by West Coast Capital (Hortis) Limited (the "**Purchaser**") pursuant to the scheme of arrangement submitted by Addleshaw Goddard and sanctioned by the High Court of Justice in England and Wales with an effective date of 19 June 2006:-

- 1 a letter of accession to a facilities agreement dated 20 April 2006 (the "**Facilities Agreement**") to be entered into by the Company and the Purchaser in favour of the Bank whereby the Company, amongst other things, guarantees all present and future obligations of the Purchaser to The Governor and Company of the Bank of Scotland (the "**Bank**") (the "**Facilities Agreement Letter of Accession**");
- 2 a deed of accession to a debenture dated 20 April 2006 (the "**Debenture**") to be entered into by the Company and the Purchaser in favour of the Bank pursuant to which the Company will grant fixed and floating charges in favour of the Bank as security agent and undertakes to grant such further mortgages, legal assignments, fixed charges or other fixed security interests over all or any part of its property and undertaking (the "**Debenture Deed of Accession**"); and
- 3 a deed of accession to be entered into by the Company to an intercreditor deed dated 20 April 2006 (the "**Intercreditor Deed**") between the Bank and the Purchaser to regulate the priority and subordination arrangements in respect of the loan facilities (the "**Intercreditor Deed of Accession**").

#### PART 4

The principal terms on which the assistance will be given are:-

- 1 Under the terms of the Facilities Agreement Letter of Accession, (defined terms used in this paragraph 1 shall have the meanings given to them in the Facilities Agreement) the Company agrees to become a "**Guarantor**" under the Facilities Agreement under which:
  - 1.1 Each Guarantor irrevocably and unconditionally jointly and severally:
    - (a) guarantees to each Finance Party punctual performance by each Obligor of all that Obligor's obligations under the Finance Documents;

- (b) undertakes with each Finance Party that whenever an Obligor does not pay any amount when due under or in connection with any Finance Document, that Guarantor shall immediately on demand pay that amount as if it was the principal Borrower; and
  - (c) indemnifies each Finance Party immediately on demand against any cost, loss or liability suffered by that Finance Party if any obligation guaranteed by it is or becomes unenforceable, invalid or illegal. The amount of the cost, loss or liability shall be equal to the amount which that Finance Party would otherwise have been entitled to recover.
- 2 Under the terms of the Debenture Deed of Accession (defined terms used in this paragraph 2 shall have the meanings given to them in the Debenture Deed of Accession):
  - 2.1 the Company covenants to pay or discharge to the Security Agent all the Secured Liabilities on demand in writing when the Secured Liabilities become due for payment or discharge (whether by acceleration or otherwise);
  - 2.2 the Company with full title guarantee and as continuing security for the payment and discharge of the Secured Liabilities charges in favour of the Security Agent by way of legal mortgage the Properties and all estates or interests in any freehold, leasehold or other immovable property now or hereafter belonging to it wherever situated and all buildings, erections and structures (whether in the course of construction or otherwise) and fixtures and fittings and fixed plant and machinery now or hereafter thereon and all improvements and additions thereto and with the benefit of all leases, underleases, tenancies, agreements for lease, rights, covenants, undertakings, warranties, guarantees, indemnities and conditions from time to time affecting the same (subject to the provisions thereof);
  - 2.3 the Company with full title guarantee and as continuing security for the payment and discharge of the Secured Liabilities charges in favour of the Security Agent by way of a first fixed charge over:
    - (a) all the goodwill and uncalled capital both present and future of the Company (including future calls whether made by the directors of the Company or by a receiver, administrative receiver, administrator or liquidator);
    - (b) so far as chargeable, all plant, machinery, vehicles, computers and office and other equipment of the Company and all related spare parts, equipment tools and fuel (excluding stock in trade) and all patents, trade marks, trade and business names, service marks, registered designs, design rights, database rights and copyrights (including any applications to any register) both present and future of the Company together with all trade secrets and know-how, confidential or proprietary knowledge and information and all other intellectual property rights now or hereafter owned by the Company in any country, together, in each and every case, with the benefit of any licences or other agreements relating to the use or exploitation of rights of any such nature owned by the Company;
    - (c) all book and other debts now or at any time during the continuance of this security due or owing to the Company and all balances now or hereafter standing to the credit of any account of the Company with any branch or office of the Security Agent or any other financial institution;
    - (d) so far as chargeable, all the benefit of and rights under or in respect of all contracts, agreements, deeds, undertakings, guarantees, warranties, indemnities, other documents, concessions and franchises now or hereafter entered into by or

granted to or vested in or novated or assigned to the Company (including any contract for sale of or other dealing with any of the assets hereby charged);

- (e) all rights, titles and interest of the Company to and in the proceeds of all present or future Insurances (including any rights of subrogation arising therefrom);
- (f) all rights to which the Company or its liquidator or administrator is now or may hereafter become entitled in respect of the proceeds of any order of a competent court made pursuant to sections 214, 238(3) 239(3) or 423(2) of the Insolvency Act;
- (g) all of the Company's present and future rights to recover any value added tax or any supplies made to it and any sum so recovered;
- (h) all the proceeds or any payment of any claim, award, judgement, sum or damages payable to the Company and all of the Company's rights and remedies now or hereinafter in existence arising in respect thereof;
- (i) all rental income, licence fees and any other such income and all the proceeds of sale or other disposal of any property now or hereafter owned by the Company and all right, title and interest to and in the same and all the benefit thereof and the right to make demand for and receive the same;
- (j) the Original Shares, the Shares and the Related Assets thereto together with its present and future interest in all other stocks, shares, debentures, bonds, warrants, coupons and other securities and investments and all rights relative thereto; and
- (k) the benefit of all present and future licences (statutory or otherwise) held or to be held in connection with its business or the use of any of the Secured Assets the subject of the security pursuant to sub-clause (a) above and the right to recover and receive all compensation which may at any time become payable to it in respect thereof.

2.4 the Company with full title guarantee and as continuing security for the payment and discharge of the Secured Liabilities, assigns in favour of the Security Agent all its rights title and interest in and to the Gross Rental Income.

2.5 the Company with full title guarantee and as continuing security for the payment and discharge of the Secured Liabilities charges in favour of the Security Agent by way of floating charge all the undertaking and assets of the Company whatsoever and wheresoever both present and future including, but not limited to, its uncalled capital for the time being, and all its heritable and moveable property and other property, assets and rights in Scotland or governed by the laws of Scotland, together with, (if and insofar as the charges thereon created in this Instrument may for any reason be ineffective as fixed charges or if and insofar as such fixed charges shall for any reason be released) all of the property, assets and rights described in paragraphs 2.2, 2.3 and 2.4 above.

3 Under the terms of the Intercreditor Deed of Accession (definitions used in this paragraph 3 shall have the same meanings given to them in the Intercreditor Deed), the Company (as an "**Obligor**") agrees to be bound by the terms of the Intercreditor Deed under which the Company, amongst other things, agrees on the occurrence of certain events to subordinate any debt owed by the Junior Lender to the Company to the Senior Debt.

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The Directors  
Country Gardens Limited  
Kings Acre Road  
Hereford  
HR4 0SE

23 June 2006

Dear Sirs

**Auditors' report to the directors of Country Gardens Limited pursuant to Section 156(4) of the Companies Act 1985**

We have examined the attached statutory declaration of the directors of Country Gardens Limited (the "Company") dated 23 June 2006 in connection with the proposal that the Company should give financial assistance for the purchase of the ordinary shares of the Company's holding company, Wyevale Garden Centres Limited. This report, including the opinion, has been prepared for and only for the Company and the Company's directors in accordance with Section 156 of the Companies Act 1985 and for no other purpose. We do not, in giving the opinion set out below, 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.

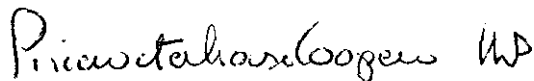
**Basis of opinion**

We have enquired into the state of the Company's affairs in order to review the bases for the statutory declaration.

**Opinion**

We are not aware of anything to indicate that the opinion expressed by the directors in their declaration as to any of the matters mentioned in Section 156(2) of the Companies Act 1985 is unreasonable in all the circumstances.

Yours faithfully



PricewaterhouseCoopers LLP  
Chartered Accountants and Registered Auditors