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COMPANIES FORM No. 155(6)a

Declaration in relation to assistance for the acquisition of shares.

155(6)a

Please do not write in this margin

Pursuant to section 155(6) of the Companies Act 1985

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

To the Registrar of Companies

For official use

Company number

| | | | |
|--|--|--|--|
| | | | |
| | | | |

2451428

Note
Please read the notes on page 3 before completing this form

Name of company

* IHI Limited (the *Company*)

*Insert full name of company

~~†We†~~

†Insert name(s) and address(es) of all the directors

1. Anthony George Heywood of Kings Court, 41-51 Kingston Road, Leatherhead, Surrey KT22 7SZ
2. Stephen John Purse of Kings Court, 41-51 Kingston Road, Leatherhead, Surrey KT22 7SZ

Delete as appropriate

~~The sole director~~ [all the directors] of the above company do solemnly and sincerely declare that:

The business of the company is:

†Delete whichever is inappropriate

- (a) ~~that of a [recognised bank] licensed institution within the meaning of the Banking Act 1979 †~~
(b) ~~that of a person authorised under section 3 or 4 of the Insurance Companies Act 1982 to carry on insurance business in the United Kingdom †~~
(c) something other than the above †

The company is proposing to give financial assistance in connection with the acquisition of shares in the ~~company~~ ~~company's holding company~~ company's former holding company Westminster

Health Care Group Limited

†

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

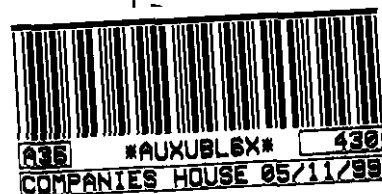
The number and class of the shares acquired or to be acquired is:

64,076,937 ordinary shares of £0.20 each

Presenter's name, address and reference (if any):

FRESHFIELDS
65 FLEET STREET
LONDON EC4Y 1HS
DX 23 LONDON/CHANCERY
LANE (AH IHI)

For official use
General Section



The assistance is to be given to: (note 2)

Westminster Health Care (UK) Limited (formerly Canterbury Healthcare Limited)

Please do not
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this margin

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

The assistance will take the form of:

The Company will provide financial assistance by way of a loan agreement to be entered into between, inter alios, the Company and Westminster Health Care (UK) Limited (the *Intra-Group Loan Agreement*).

The person who ~~[has acquired]~~ ~~[will acquire]~~* the shares is:

Westminster Health Care (UK) Limited

*Delete as
appropriate

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

Pursuant to the terms of the Inter-Group Loan Agreement, the Company will agree to make available to Westminster Health Care (UK) Limited an on demand loan of up to £147,077 to enable Westminster Health Care (UK) Limited to repay existing indebtedness incurred by it in the acquisition of the shares of Westminster Health Care Group Limited.

The amount of cash to be transferred to the person assisted is £ 147,077

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 within 8 weeks of the date hereof

Please do not
write in
this margin

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bold block lettering

† Delete either (a) or
(b) as appropriate

~~¶~~We have formed the opinion, as regards the company's initial situation immediately following the date on which the assistance is proposed to be given, that there will be no ground on which it could then be found to be unable to pay its debts. (note 3)

(a) ~~¶~~We have formed the opinion that the company will be able to pay its debts as they fall due during the year immediately following that date] † (note 3)

~~(b) It is intended to commence the winding-up of the company within 12 months of that date, and we have formed the opinion that the company will be able to pay its debts in full within 12 months of the commencement of the winding-up.] † (note 3)~~

And ~~¶~~we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act 1835.

Declared at *65 Fleet Street, London*

Declarants to sign below

the *26th* day of *October*

One thousand nine hundred and *ninety nine*

before me *Mina Hille*

A Commissioner for Oaths or Notary Public or Justice of the Peace or a Solicitor having the powers conferred on a Commissioner for Oaths.

AN May
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NOTES

- 1 For the meaning of "a person incurring a liability" and "reducing or discharging a liability" see section 152(3) of the Companies Act 1985.
- 2 Insert full name(s) and address(es) of the person(s) to whom assistance is to be given; if a recipient is a company the registered office address should be shown.
- 3 Contingent and prospective liabilities of the company are to be taken into account-see section 156(3) of the Companies Act 1985.
- 4 The auditors report required by section 156(4) of the Companies Act 1985 must be annexed to this form.



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The Directors
IHI Limited
Kings Court
41-51 Kingston Road
Leatherhead
Surrey
KT22 7SZ

Our ref kjd/aj/635

Contact Keith Durward
0171 311 2186

26 October 1999

Dear Sirs

Auditor's report to the directors of IHI Limited pursuant to section 156(4) of the Companies Act 1985

We have examined the attached statutory declaration of the directors dated 26 October 1999 in connection with the proposal that the company should give financial assistance for the purchase of 100% of the company's former holding company's ordinary shares. We have enquired into the state of the company's affairs in order to review the bases for the statutory declaration.

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

KPMG Audit Plc



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
Number 3110745

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