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CHFP025

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in black type, or
bold block lettering

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

* insert full name
of company

§ insert name(s) and
address(es) of all
the directors

† delete as
appropriate

§ delete whichever
is inappropriate

COMPANIES FORM No. 155(6)a

**Declaration in relation to
assistance for the acquisition
of shares**

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

155(6)a

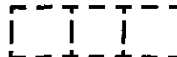


SCT SC5NG56A 0909
COMPANIES HOUSE 11/05/05

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

For official use

Company number



SC017794

Name of company

* S. YAFFY LIMITED

~~We~~ as specified in the attached Schedule 1 and being

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

The business of the company is:

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

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

(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 XXXXXXXXXXXXX~~

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: please see Schedule 2

Presentor's name address and
reference (if any) :

Pinsent Masons
Dashwood House
69 Old Broad Street
London
EC2M 1NR

DX: 119516 Finsbury Square
20210347v1/627187.07022/FJM

For official Use
General Section

Post room

The assistance is to be given to: (note 2) Johnson Service Group Plc, Mildmay Road, Bootle,
Merseyside L20 5EW

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legibly, preferably
in black type, or
bold block
lettering

The assistance will take the form of:

Please see attached Schedule 3

The person who [has acquired] ~~100%~~ † the shares is:

† delete as
appropriate

Johnson Service Group Plc

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

Please see attached Schedule 4

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 Within 8 weeks of the date hereof

S. Yaffy Limited
(the "Company")

Company Number: SC017794

AL
HOL
JG
AM

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

Schedule 1

Anthony Maurice Goldberg
27 Beech Avenue
Newton Mearns
Glasgow
Lanarkshire
G77 5PP

Graham Pearson
15 Clover Drive
Pickmere
Knutsford
Cheshire
WA16 0WF

David Robert Toon
4 Sheridan Place
Winwick Park
Warrington
WA2 8XG

Adrian Thomas
26 Hartley Road
Altrincham
Cheshire
WA14 4AY

Kevin Mayers
15 March Meadow
Wavedon
Milton Keynes
MK7 7TB

Schedule 2

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

4,500 Ordinary Shares of £1.00 each.

Schedule 3

1. The assistance will take the form of the execution and delivery by the Company of the documents referred to in paragraph 2 below:-
2. guarantor accession agreement to a supplemental agreement dated 11 March 2005 amending and restating a Term Loan and Revolving Credit Facility Agreement dated 6 June 2003 and made between the Royal Bank of Scotland as agent for the National Westminster Bank plc (1), Allied Irish Banks plc (2), Lloyds TSB Bank plc (3) and Johnson Service Group plc (the "**Supplemental Agreement**") pursuant to which the Company will become a party as a Guarantor to the Supplemental Agreement.

Schedule 4

The Principal Terms on which the assistance will be given are as follows:-

1. Under the terms of the Supplemental Agreement:
 - 1.1 The Company acceded to the Supplemental Agreement as an Additional Guarantor irrevocably and unconditionally and jointly and severally:

- 1.1.1 as principal obligor guarantees to each Bank prompt performance by each other Obligor of all its obligations under the Finance Documents;
- 1.1.2 undertakes with each Bank that whenever another Obligor does not pay any amount when due under or in connection with any Finance Document, the relevant Guaranteeing Obligor shall within 3 Business Days of demand by the relevant Bank pay that amount as if that Guaranteeing Obligor instead of the relevant Obligor were expressed to be the principal obligor; and
- 1.1.3 indemnifies as primary obligor each Bank on demand against any loss or liability suffered by it if any obligation guaranteed by that Guaranteeing Obligor is or becomes unenforceable, invalid or illegal.

1.2 Continuing guarantee

The guarantee is a continuing guarantee and will extend to the ultimate balance of all sums payable by the Obligors under the Finance Documents, regardless of any intermediate payment or discharge in whole or in part.

1.3 Reinstatement

- 1.3.1 Where any discharge (whether in respect of the obligations of any Obligor or any security for those obligations or otherwise) is made in whole or in part or any arrangement is made on the faith of any payment, security or other disposition which is avoided or must be restored on insolvency, liquidation or otherwise without limitation, the liability of a Guaranteeing Obligor under Clause 16 of the Supplemental Agreement shall continue as if the discharge or arrangement had not occurred.
- 1.3.2 Each Bank may concede or compromise any claim that any payment, security or other disposition is liable to avoidance or restoration if it has received legal advice to this effect.

1.4 Waiver of defences

The obligations of each Guaranteeing Obligor under Clause 16 of the Supplemental Agreement will not be affected by an act, omission, matter or thing which, but for this provision, would reduce, release or prejudice any of its obligations under Clause 16 of the Supplemental Agreement or prejudice or diminish those obligations in whole or in part, including (whether or not known to it or any Bank):

- 1.4.1 any time or waiver granted to, or composition with, any Obligor or other person;
- 1.4.2 the release of any other Obligor or any other person under the terms of any composition or arrangement with any creditor or any member of the Group;
- 1.4.3 the taking, variation, compromise, exchange, renewal or release of, or refusal or neglect to perfect, take up or enforce, any rights against, or security over assets of, any Obligor or other person or any non-presentation or non-observance of any formality or other requirement in respect of any instrument or any failure to realise the full value of any security;
- 1.4.4 any incapacity or lack of powers, authority or legal personality of or dissolution or change in the members or status of an Obligor or any other person;
- 1.4.5 any variation (however fundamental) or replacement of a Finance Document or any other document or security so that references to that Finance Document in this Clause 16 shall include each variation or replacement;

- 1.4.6 any unenforceability, illegality or invalidity of any obligation of any person under any Finance Document or any other document or security, to the intent that the Company's obligations under this Clause 16 shall remain in full force and its guarantee be construed accordingly, as if there were no unenforceability, illegality or invalidity; or
- 1.4.7 any postponement, discharge, reduction, non-provability or other similar circumstance affecting any obligation of any Obligor under a Finance Document resulting from any insolvency, liquidation or dissolution proceedings or from any law, regulation or order so that each such obligation shall for the purposes of each Guarantor's obligations under this Clause 16 be construed as if there were no such circumstance.

1.5 **Immediate recourse**

Each Guaranteeing Obligor waives any right it may have of first requiring any Bank (or any trustee or agent on its behalf) to proceed against or enforce any other rights or security or claim payment from any person before claiming from that Guaranteeing Obligor under Clause 16 of the Supplemental Agreement.

1.6 **Appropriations**

Until all amounts which may be or become payable by the Obligors under or in connection with the Finance Documents have been irrevocably paid in full, each Bank (or any trustee or agent on its behalf) may:

- 1.6.1 refrain from applying or enforcing any other moneys, security or rights held or received by that Bank (or any trustee or agent on its behalf) in respect of those amounts, or apply and enforce the same in such manner and order as it sees fit (whether against those amounts or otherwise) and no Guaranteeing Obligor shall be entitled to the benefit of the same; and
- 1.6.2 hold in a suspense account any moneys received from a Guaranteeing Obligor or on account of that Guaranteeing Obligor's liability under Clause 16 of the Supplemental Agreement, and interest will accrue on those moneys at a normal commercial rate.

1.7 **Non-competition**

Until all amounts which may be or become payable by the Obligors under or in connection with the Finance Documents have been irrevocably paid in full, no Guaranteeing Obligor shall, after a claim has been made or by virtue of any payment or performance by it under Clause 16 of the Supplemental Agreement:

- 1.7.1 be subrogated to any rights, security or moneys held, received or receivable by any Bank (or any trustee or agent on its behalf) or be entitled to any right of contribution or indemnity in respect of any payment made or moneys received on account of that Guaranteeing Obligor's liability under Clause 16 of the Supplemental Agreement;
- 1.7.2 claim, rank, prove or vote as a creditor of any Obligor or its estate in competition with any Bank (or any trustee or agent on its behalf); or
- 1.7.3 receive, claim or have the benefit of any payment, distributor or security from or on account of any Obligor, or exercise any right of set-off as against any Obligor,

unless the Banks otherwise direct. Each Guaranteeing Obligor shall hold in trust for and forthwith pay or transfer to the Banks any payment or distribution or benefit of

security received by it contrary to Clause 16.7 of the Supplemental Agreement or as directed by the Banks.

1.8 Additional security

This guarantee is in addition to and is not in any way prejudiced by any other security now or subsequently held by any Bank.

2. INDEMNITIES

2.1 Currency indemnity

2.1.1 If a Bank receives an amount in respect of an Obligor's liability under the Finance Documents or if that liability is converted into a claim, proof, judgment or order in a currency other than the currency (the "contractual currency") in which the amount is expressed to be payable under the relevant Finance Document:

- (a) that Obligor shall indemnify that Bank as an independent obligation against any loss or liability arising out of or as a result of the conversion;
- (b) if the amount received by that Bank, when converted into the contractual currency at a market rate in the usual course of its business is less than the amount owed in the contractual currency, the Obligor concerned shall forthwith on demand pay to that Bank an amount in the contractual currency equal to the deficit; and
- (c) the Obligor shall forthwith on demand pay to the Bank concerned any exchange costs and taxes payable in connection with any such conversion.

2.1.2 Each Obligor waives any right it may have in any jurisdiction to pay any amount under the Finance Documents in a currency other than that in which it is expressed to be payable.

2.2 Other indemnities

2.2.1 Johnson Service Group plc shall indemnify each Bank against any loss or liability which that Bank incurs as a consequence of:

- (a) the occurrence of any Event of Default;
- (b) the operation of Clause 19.16 (Acceleration) of the Supplemental Agreement; or
- (c) a Loan (or part of a Loan) not being prepaid in accordance with a notice of prepayment or (other than by reason of negligence or default by any Bank) a Loan not being made after a Borrower has delivered a Request.

The Company's liability in each case includes any loss (other than loss of Margin) or expense on account of funds borrowed, contracted for or utilised to fund (on the assumption it had been done on a match funding basis in the London interbank market) any amount payable under any Finance Document, any amount repaid or prepaid or any Loan.

2.2.2 If a Bank receives or recovers any payment of principal of a Loan or of an overdue amount other than on the last day of an Interest Period relative to

that Loan or amount so received or recovered, the Bank shall calculate the difference between:

- (a) the additional interest which would have been payable on the principal so received or recovered had it been received or recovered on the last day of the relevant Interest Period; and
- (b) the amount of interest which, in the opinion of the Bank, would have been payable to the Bank on the last day of that Interest Period in respect of the principal so received or recovered if the *principal so received or recovered had been placed on deposit by the Bank earning interest at the rate quoted by the Bank to the relevant Borrower to be that at which money can be deposited by that Bank with a prime bank for a period starting on the Business Day following the date of receipt or recovery and ending on the last day of that Interest Period.*

If (a) is greater than (b) then the relevant Borrower shall, within five Business Days of a demand from the relevant Bank, pay to that Bank an amount equal to the difference.

In this form 155(6)(a) the following terms shall have the following meanings ascribed in this Schedule 4:-

"AIB"	Allied Irish Banks, p.l.c. (Registered No. 24173)
"AIB Loan"	means, subject to Clause 8 (Interest Periods) of the Supplemental Agreement and Clause 10 (Optional Currencies) of the Supplemental Agreement, the principal amount of each borrowing by a Borrower from AIB under the Supplemental Agreement or the principal amount outstanding of that borrowing
" Additional Borrower"	means, subject to Clause 27.9 (Cessation of Obligors) of the Supplemental Agreement, a member of the Group, which becomes a Borrower in accordance with Clause 27.5 (Additional Borrowers) of the Supplemental Agreement
"Additional Guarantor"	means subject to Clause 27.9 (<i>Cessation of Obligors</i>) of the Supplemental Agreement, a member of the Group, which becomes a Guarantor in accordance with Clause 27.6 (<i>Additional Guarantors</i>) of the Supplemental Agreement
"Banks"	means together NatWest and AIB and Lloyds and any of their successors and assigns (where they have executed a Novation Certificate in accordance with the terms of this Agreement) and each them is " a bank "
"Borrower"	means the Company, an Original Borrower or an Additional Borrower
"Borrower Accession Agreement"	means a letter substantially in the form of Part II of Schedule 5 of the Supplemental Agreement with such amendments as the Banks and the Company may agree or the Banks may reasonably require
"Business Day"	means:- <ul style="list-style-type: none">(a) a day (other than a Saturday or Sunday or a public holiday in each jurisdiction set out below) on which banks

are open for general business in:

- (i) London; and
- (ii) if a payment is required in an Optional Currency other than Euro, the principal financial centre of the country of that Optional Currency; and

(b) if a payment is required in Euros, A Target Day

"Company"

Johnson Service Group Plc (Registered No.00523335)

"Euro" and "€"

means the single currency of the Participating Member States

"Event of Default"

Means an event specified as such in Clause 19.1 (*Events of Default*) of the Supplemental Agreement

"Finance Document"

means:-

- (a) this Agreement;
- (b) a Novation Certificate;
- (c) a Borrower Accession Agreement;
- (d) a Guarantor Accession Agreement;
- (e) any Hedging Facility;
- (f) any Overdraft Facility; or
- (g) any other document designated as much by any Bank and the Company

"Guarantor"

means the Company, an Original Guarantor or an Additional Guarantor

"Guarantor Accession Agreement"

means a letter substantially in the form of Part III of Schedule 5 with such amendments as the Banks and the Company may agree or the Banks may reasonably require

"Hedging Counterparty"

means a Bank which agrees to provide interest and currency hedging facilities to the Borrowers

"Hedging Facility"

means any agreement or facility for the mitigation of interest rate or currency exchange rate risk permitted under the Finance Documents and provided to an Obligor by a Hedging Counterparty

"Lloyds"

Lloyds TSB Bank Plc (Registered No. 00002065)

"Lloyds Loan"

means, subject to Clause 8 (Interest Periods) of the Supplemental Agreement and Clause 10 (Optional Currencies) of the Supplemental Agreement, the principal amount of each borrowing by a Borrower from Lloyds under the Supplemental Agreement or the principal amount outstanding of that borrowing

"Loan"

means an AIB Loan, a Lloyds Loan and/or a NatWest Loan or the principal amount of each Borrowing by a Borrower from any other Bank under this Agreement or the principal amount outstanding of

that borrowing

"Margin"		means, subject to Clause 9.4 (<i>Adjustment of the Margin</i>) of the Supplemental Agreement, (a) 0.75 per cent. per annum with respect to any part of the Term Loan outstanding from time to time; and (b) 0.75 per cent. per annum with respect to the first £70,000,000 of the Revolving Credit Commitment utilised at any time; and (c) 1.5 per cent. per annum with respect to the excess over £70,000,000 of the Revolving Credit Commitment utilised from time to time
"NatWest"		means Royal Bank of Scotland Plc (Registered No: SC090312) as agent for National Westminster Bank Plc (Registered No.00929027)
"NatWest Loan"		means, subject to Clause 8 (Interest Periods) of the Supplemental Agreement and Clause 10 (Optional Currencies), the principal amount of each borrowing by a Borrower from NatWest under the Supplemental Agreement or the principal amount outstanding of that borrowing
"Novation Certificate"		has the meaning given to it in Clause 27.3 (<i>Procedure for novations</i>) of the Supplemental Agreement
"Obligor"		means a Borrower or a Guarantor
"Optional Currency"		means any other currency (other than Sterling) which is for the time being freely transferable and convertible into Sterling and deposits of which are readily available in the London Interbank market
"Original Borrower"		means the subsidiaries of the Company listed in Part I of Schedule I of the Supplemental Agreement as borrowers
"Overdraft Bank"		means National Westminster Bank Plc in its capacity as provider of the Overdraft Facility and, unless the context otherwise requires, references to National Westminster Bank Plc as a Bank include it in its capacity as an Overdraft Bank
"Overdraft Facility"		means an overdraft facility of up to £10,000,000 (or its equivalent in other currencies) in aggregate made available to the Group by the Overdraft Bank and/or its Subsidiary on the terms of an Overdraft Facility Agreement between the Borrower and that Overdraft Bank and/or its Subsidiary
"Overdraft Agreement"	Facility	means an overdraft facility agreement between a Borrower and the Overdraft Bank and/or its subsidiary
"Participating State"	Member	means a member state of the European Communities that adopts the Euro as its currency in accordance with legislation of the European Union relating to European Economic and Monetary Union
"Revolving Commitment"	Credit	means in relation to a Bank the amount in Sterling set opposite its name in Part III of Schedule I of the Supplemental Agreement under the heading "Revolving Credit Commitment" to the extent

	not cancelled, transferred or reduced under this Agreement
"Sterling" or "£"	means the lawful currency for the time being of the UK
"Subsidiary"	means:- <ul style="list-style-type: none"> (a) a subsidiary within the meaning of section 736 of the Companies Act 1985; and (b) unless the context otherwise requires, a subsidiary undertaking within the meaning of section 258 of the Companies Act 1985; and (c) with respect to NatWest a Subsidiary of the Royal Bank of Scotland plc shall be deemed for the purposes of this Agreement to be a Subsidiary of NatWest (unless the contrary intention is expressed)
"Target Day"	means a day on which the Trans-European Automated Real-Time Gross Settlement Express Transfer (TARGET) Payment System is open
"Term Loan"	means a Loan drawn down or to be drawn down under the Term Loan Facility
"Term Loan Facility"	means the facility referred to in Clause 2.1(a)(i) (<i>Facilities</i>) of the Supplemental Agreement
"UK"	means the United Kingdom

The Directors
S Yaffy Limited
c/o Johnson Service Group PLC
Mildmay Road
Bootle
Liverpool
L20 5EW

9 May 2005

Dear Sirs

Auditors' report to the directors of S,Yaffy Limited pursuant to Section 156(4) of the Companies Act 1985

We have examined the attached statutory declaration of the directors of S Yaffy Limited (the "Company") dated 9 May 2005 in connection with the proposal that the Company should give financial assistance for the purchase of shares in the Company. 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