

## FINANCIAL INFORMATION

Set out below is summary historical consolidated financial information for iEnergizer Holdings for the 3 years ended 31 March 2010 which has been extracted without material adjustment from Part V of the Admission Document, prepared in accordance with International Financial Reporting Standards as adopted by the European Union. Also set out below is selected (i) illustrative income statement data for iEnergizer Holdings Limited which has been extracted without material adjustment from the unaudited illustrative statement of earnings before interest and tax for the year ended 31 March 2010 included in Part V of this Admission Document and (ii) pro forma balance sheet data of iEnergizer Holdings as at 31 March 2010 which has been extracted without material adjustment from the unaudited pro forma balance sheet as at 31 March 2010 included in Part V of the Admission Document. The unaudited illustrated statement of earnings before interest and tax represents a hypothetical situation and is not intended to represent the actual results or pro-forma or forecast financial information of the Group. The unaudited pro-forma balance sheet also represents a hypothetical situation and therefore does not represent the actual financial position of the Group.

### Income Statement data

<i>All in US\$ 000</i>	<i>iEnergizer Holdings Illustrative unaudited</i>		<i>iEnergizer Holdings</i>	
	<i>Year ended 31 March 2010</i>	<i>Year ended 31 March 2010</i>	<i>Year ended 31 March 2009</i>	<i>Year ended 31 March 2008</i>
Revenue	33,737	34,452	31,928	28,485
Illustrative EBIT / Profit before tax	11,301	118,788	11,263	8,150
Profit for the year	n/a	118,554	10,942	7,778

### Balance Sheet data

<i>All in US\$ 000</i>	<i>iEnergizer Holdings Unaudited proforma</i>		<i>iEnergizer Holdings</i>	
	<i>At 31 March 2010</i>	<i>At 31 March 2010</i>	<i>At 31 March 2009</i>	<i>At 31 March 2008</i>
Non Current Assets	1,645	0	10,000	11,164
Current Assets	7,120	92,608	16,917	17,629
<b>Total Assets</b>	<b>8,765</b>	<b>92,608</b>	<b>26,917</b>	<b>28,793</b>
Equity	3,149	3,149	21,374	16,209
Non Current Liabilities	0	0	1,014	1,291
Current Liabilities	5,617	89,459	4,530	11,294
<b>Total equity and liabilities</b>	<b>8,765</b>	<b>92,608</b>	<b>26,917</b>	<b>28,794</b>