

**REGISTERED NUMBER: 129567 (Jersey)**

**Report of the Directors and  
Unaudited Financial Statements for the Period 2 August 2019 to 29 February 2020  
for  
Aston Topco Limited**

**Contents of the Financial Statements  
for the Period 2 August 2019 to 29 February 2020**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Directors</b>	<b>2</b>
<b>Income and Expenditure Account</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

**Company Information  
for the Period 2 August 2019 to 29 February 2020**

**DIRECTORS:**

C Arhanchiague  
P Schwalber  
M Richards  
N Stathopoulos  
B N Sheth  
B Hung  
M S Saroya  
A R Alonso  
N Stahl  
G J Wilson  
M Fariborz

**REGISTERED OFFICE:**

13-14 Esplanade  
St Helier  
JE1 1EE

**REGISTERED NUMBER:**

129567 (Jersey)

**Aston Topco Limited**

**Report of the Directors  
for the Period 2 August 2019 to 29 February 2020**

The directors present their report with the financial statements of the Company for the period 2 August 2019 to 29 February 2020.

**INCORPORATION**

The Company was incorporated on 2 August 2019.

**DIRECTORS**

The directors who have held office during the period from 2 August 2019 to the date of this report are as follows:

E Koetsenruijter - appointed 2 August 2019 - resigned 7 February 2020  
C Arhanchiague - appointed 7 February 2020  
P Schwalber - appointed 8 August 2019  
M Richards - appointed 8 August 2019  
N Stathopoulos - appointed 9 October 2019  
B N Sheth - appointed 8 August 2019  
B Hung - appointed 8 August 2019  
M S Saroya - appointed 8 October 2019  
A R Alonso - appointed 8 October 2019  
N Stahl - appointed 9 January 2020  
G J Wilson - appointed 9 January 2020  
M Fariborz - appointed 9 January 2020  
T Ragagnon - appointed 2 August 2019 - resigned 8 August 2019  
J Stalder - appointed 8 August 2019 - resigned 9 October 2019

**GOING CONCERN**

The directors believe that the Company remains a going concern as it has no committed future operating expenses.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for the preparation of the unaudited financial statements set out on pages 3 to 6 for the period ended 29 February 2020 which are prepared for benefit of the shareholders only. These unaudited financial statements should not be relied upon by any other person.

**ON BEHALF OF THE BOARD:**

C Arhanchiague  
Director



Date: 26 February 2021

**Income and Expenditure Account**  
for the Period 2 August 2019 to 29 February 2020

	Notes	£
<b>TURNOVER</b>		-
Administrative expenses		<u>(10,727,835)</u>
<b>OPERATING LOSS and LOSS BEFORE TAXATION</b>		<b>(10,727,835)</b>
Tax on loss	3	<u>-</u>
<b>LOSS FOR THE FINANCIAL PERIOD</b>		<b><u>(10,727,835)</u></b>

The notes on pages 5 to 6 form part of these financial statements

**Balance Sheet**  
**29 February 2020**

	Notes	£
<b>FIXED ASSETS</b>		
Investments	4	1,266,853,773
<b>CURRENT ASSETS</b>		
Cash at bank	5	190,000
<b>CREDITORS</b>		
Amounts falling due within one year	6	<u>(6,751)</u>
<b>NET CURRENT ASSETS</b>		<u>183,249</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>1,267,037,022</u></u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	7	12,777,649
Share premium account	8	1,264,987,208
Retained earnings	8	<u>(10,727,835)</u>
<b>SHAREHOLDER FUNDS</b>	11	<u><u>1,267,037,022</u></u>

The unaudited financial statements were approved by the Board of Directors on 26 February 2021 and were signed on its behalf by:

C Arhanchiague  
Director

*Come Arhanchiague*

**Notes to the Financial Statements  
for the Period 2 August 2019 to 29 February 2020**

**1. STATUTORY INFORMATION**

Aston Topco Limited is a private company, limited by shares, registered in Jersey. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies (Jersey) Law 1991. The financial statements have been prepared under the historical cost convention.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income and Expenditure Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**3. TAXATION**

**Analysis of the tax charge**

No liability to corporation tax arose for the period.

**4. FIXED ASSET INVESTMENTS**

	<b>Shares in group undertakings £</b>
<b>COST</b>	
Additions	<u><b>1,266,853,773</b></u>
At 29 February 2020	<u><b>1,266,853,773</b></u>
<b>NET BOOK VALUE</b>	
At 29 February 2020	<u><b>1,266,853,773</b></u>

The Company owns 100% of Aston Intermediateco Limited, a company registered in Jersey registered number 129566 with registered office address, 13-14 Esplanade, St Helier, Jersey, JE1 1EE.

**5. CASH AT BANK**

	<b>£</b>
Bank deposit account	<u><b>190,000</b></u>

**Notes to the Financial Statements - continued**  
**for the Period 2 August 2019 to 29 February 2020**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Amounts owed to group undertakings	<u><b>6,751</b></u>

Amounts due to group undertakings are unsecured, do not bear interest and are payable on demand.

**7. CALLED UP SHARE CAPITAL**

Authorised:	2020 £
1,300,000 A ordinary shares of £0.01 each	13,000
100,000 B ordinary shares of £0.01 each	1,000
1,300,000,000 A preference shares of £0.01 each	13,000,000
10,000,000 B preference shares of £0.01 each	<u>100,000</u>
	<u><b>13,114,000</b></u>
Issued and fully paid up:	
1,268,200 A ordinary shares of £0.01 each	12,682
9,765 B ordinary shares of £0.01 each	98
1,266,732,000 A preference shares of £0.01 each	12,667,320
9,754,889 B preference shares of £0.01 each	<u>97,549</u>
	<u><b>12,777,649</b></u>

**8. RESERVES**

	Retained earnings £	Share premium account £	Totals £
Deficit for the period	(10,727,835)	-	(10,727,835)
Cash share issue	<u>-</u>	<u>1,264,987,208</u>	<u>1,264,987,208</u>
At 29 February 2020	<u><b>(10,727,835)</b></u>	<u><b>1,264,987,208</b></u>	<u><b>1,254,259,373</b></u>

**9. RELATED PARTY TRANSACTIONS**

The Company has identified recharges of £6,751 from a fellow group undertaking, Aston Intermediateco Limited and the balance outstanding at the end of the period is £6,751.

**10. ULTIMATE CONTROLLING PARTY**

On 9 October 2019, the Company was jointly acquired by Aston Lux Acquisition S.à.r.l (which is owned funds advised or managed by BC Partners LLP) and funds within the Vista Fund VII Limited Partnership. There is no ultimate controlling party as each of the majority shareholders own the same percentage of the shares and the voting rights.

**11. RECONCILIATION OF MOVEMENTS IN SHAREHOLDER FUNDS**

	£
Loss for the financial period	(10,727,835)
New share capital subscribed	12,777,649
Share premium on issue of share capital	<u>1,264,987,208</u>
<b>Net addition to shareholder funds</b>	<b>1,267,037,022</b>
Opening shareholder funds	<u>-</u>
<b>Closing shareholder funds</b>	<u><b>1,267,037,022</b></u>