UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 4, 2014

THE COOPER COMPANIES, INC.
(Exact name of registrant as specified in its charter)

Delaware	**1-8597**	**94-2657368**
(State or other jurisdiction of incorporation)	**(Commission File Number)**	**(IRS Employer Identification No.)**

6140 Stoneridge Mall Road, Suite 590, Pleasanton, California 94588
(Address of principal executive offices)

(925) 460-3600
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Explanatory Note

On August 6, 2014, The Cooper Companies, Inc. (the "Company") filed with the Securities and Exchange Commission (the "SEC") a Current Report on Form 8-K (the "Original Form 8-K") disclosing, among other things, that it had completed the previously announced acquisition of Sauflon Pharmaceuticals Limited ("Sauflon").

This Current Report on Form 8-K/A amends and supplements Item 2.01 of the Current Report on Form 8-K filed by us on August 6, 2014 to provide the disclosures required by Item 9.01 of Form 8-K, which was not previously filed with the Form 8-K, including the required historical financial information of Sauflon and the required pro forma financial statements. Except as otherwise provided herein, the other disclosures made in the original Form 8-K remain unchanged.

Internet addresses in the exhibits are for information purposes only and are not intended to be hyperlinks to other The Cooper Companies, Inc. information.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Business Acquired.

The audited financial statements of Sauflon for the year ended October 31, 2013 and unaudited financial statements of Sauflon for the nine months ended July 31, 2014 as required by this Item 9.01(a) are attached as Exhibits 99.1 and 99.2 hereto, respectively, and incorporated by reference herein.

The Report of Independent Auditor, issued by KPMG LLP, dated October 17, 2014, relating to Sauflon's audited financial statements described above, is attached hereto in Exhibit 99.1 and incorporated herein by reference.

(b) Pro forma financial information.

The unaudited pro forma financial information for the Company, after giving effect to the acquisition of Sauflon and adjustments described in such pro forma financial information, is attached hereto as Exhibit 99.3 and incorporated by reference herein.

(c) Exhibits.

Exhibit	Description
23.1	Consent of Independent Auditor, KPMG LLP.
99.1	Audited consolidated financial statements of Sauflon as of October 31, 2013 and for the year ended October 31, 2013 and the notes related thereto.
99.2	Unaudited condensed consolidated financial statements of Sauflon as of and for the nine-month period ended July 31, 2014 and the notes related thereto.
99.3	Unaudited pro forma condensed combined balance sheet at July 31, 2014, and unaudited pro forma condensed combined statements of income for the year ended October 31, 2013 and nine-month period ended July 31, 2014.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE COOPER COMPANIES, INC.

By: /s/ Tina Maloney
Tina Maloney
Corporate Controller
(Principal Accounting Officer)

Dated: October 20, 2014

EXHIBIT INDEX

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Exhibit 23.1

CONSENT OF INDEPENDENT AUDITOR

We consent to the incorporation by reference in the registration statements (Nos. 333-22417, 333-108066, 333-25051, 333-27639, 333-34206, 333-40431, 333-48152, and 333-80795) on Form S-3 and registration statements (Nos. 333-10997, 333-58839, 333-174682, 333-67954, 333-101366, 333-104346, 333-115520, 333-133719, 333-133720, 333-14338, and 333-158892) on Form S-8 of The Cooper Companies, Inc. of our report dated October 17, 2014, with respect to the consolidated balance sheet of Sauflon Pharmaceuticals Limited as of October 31, 2013, and the related consolidated profit and loss account, consolidated statement of total recognised gains and losses, consolidated cash flow statement and notes for the year then ended, which report appears in the Form 8-K/A of The Cooper Companies, Inc. dated October 20, 2014.

/s/ KPMG

KPMG LLP

Reading, UK
October 17, 2014

Independent Auditors' Report

The Board of Directors
Sauflon Pharmaceuticals Limited:

We have audited the accompanying consolidated financial statements of Sauflon Pharmaceuticals Limited (the "Company") and its subsidiaries, which comprise the consolidated balance sheet as of October 31, 2013, and the related consolidated profit and loss account, consolidated statement of total recognised gains and losses, consolidated cash flow statement for the year then ended, and the related notes to the consolidated financial statements, which, as described in Note 1 to the consolidated financial statements, have been prepared on the basis of generally accepted accounting practice in the United Kingdom.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with generally accepted accounting practice in the United Kingdom; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

As more fully disclosed in Note 1 to the consolidated financial statements, generally accepted accounting practice in the United Kingdom requires that consolidated financial statements be presented with comparative financial information. These consolidated financial statements have been prepared as of and for the year ended October 31, 2013 solely for the inclusion in the U.S. Securities and Exchange Commission filings of The Cooper Companies, Inc. Accordingly, no comparative financial information is presented.

Qualified Opinion

In our opinion, except for the omission of comparative financial information described in the Basis for Qualified Opinion paragraph, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Sauflon Pharmaceuticals Limited and its subsidiaries as of October 31, 2013, and the results of their operations and their cash flows for the year then ended in accordance with generally accepted accounting practice in the United Kingdom.

Emphasis of Matter

As discussed in Note 1 and Note 27 to the consolidated financial statements, the Company prepared its consolidated financial statements in accordance with generally accepted accounting practice in the United Kingdom, which differs from U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

/s/ KPMG

KPMG LLP

Reading, UK
October 17, 2014

Sauflon Pharmaceuticals Limited
CONSOLIDATED PROFIT AND LOSS ACCOUNT
for the year ended October 31, 2013

Notes		2013 £'000
2	**Turnover**	101,588
	Cost of sales	(34,512)
	Gross profit	67,076
	Distribution costs	(7,404)
	Administration expenses	(43,816)
3	**Operating profit**	15,856
6	Interest payable and similar charges	(4,722)
7	Interest receivable and similar income	500
	Profit on ordinary activities before taxation	11,634
8	**Taxation on profits on ordinary activities**	(1,698)
	Profit on ordinary activities after tax	9,936

The group's turnover and expenses all relate to continuing operations.

Sauflon Pharmaceuticals Limited
CONSOLIDATED STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
for the year ended October 31, 2013

	2013 £'000
Profit for the financial year	9,936
Exchange gains or (losses) on foreign translation	(24)
Total recognised (losses)/gains relating to the year	9,912

There are no material differences between the profit on ordinary activities before taxation and the retained profit for the financial year stated above and their historical cost equivalents.

Sauflon Pharmaceuticals Limited
CONSOLIDATED BALANCE SHEET
At October 31, 2013

Notes		2013 £'000	£'000
	Fixed Assets		
9	Intangible assets		234
10	Tangible assets		40,250
			40,484
	Current Assets		
12	Stocks	18,454	
13	Debtors	26,709	
	Cash at bank and in hand	7,967	
		53,130	
	Creditors		
14	Creditors amounts falling due within one year	(20,947)	
	Net current assets		32,183
	Total assets less current liabilities		72,667
	Long Term Liabilities		
15	Amounts falling due after more than one year		(40,844)
17	Provision for liabilities and charges		(1,049)
			(41,893)
			30,774
	Capital and Reserves		
18	Called up share capital		263
20	Revaluation Reserve		1,329
20	Share premium account		15
20	Other reserves		381
20	Profit and loss account		28,786
	Shareholders' Funds		30,774

Sauflon Pharmaceuticals Limited
CONSOLIDATED CASH FLOW STATEMENT
for the year ended October 31, 2013

	Notes	2013 £'000
Net cash inflow from operations	I	14,894
Returns on investment & servicing of finance		
Interest paid		(3,312)
Interest received		500
Interest element of lease purchase payments and finance lease rentals		(116)
Net cash (outflow) from returns on investments & servicing of finance		(2,928)
Taxation (paid)		(2,772)
Net cash inflow before investing and financing activities		9,194
Capital expenditure and financial investment		
Payments to acquire fixed assets		(14,927)
Receipts from sale of fixed assets		—
Net cash (outflow) from investing activities		(14,927)
Net cash (outflows) before financing		(5,733)
Financing		
Net proceeds from issue of ordinary shares		15
New finance leases and lease purchase contracts		3,712
New loan financing		40,276
Repayment of loans		(19,538)
Capital element of lease purchase payments and finance lease rentals		(6,807)
Hungarian State Subsidy		3
Net cash inflow from financing		17,661
Net cash inflow after financing	II, III	11,928

Sauflon Pharmaceuticals Limited
CONSOLIDATED CASH FLOW STATEMENT
for the year ended October 31, 2013

Reconciliation of operating profit to net cash inflow from operations

	2013 £'000
I Net cash inflow from operations	
Operating profit	15,856
Adjustments for non cash items	
Depreciation and amortisation	4,352
Loss/(Profit) on disposal of fixed assets	137
Exchange translation adjustment	(24)
Changes in working capital	
Stocks	(3,547)
Debtors	(5,144)
Creditors	3,264
Net cash inflow from operations	14,894

	1 Nov 2012 £'000	Cash flow £'000	Other non cash changes £'000	31 Oct 2013 £'000
II Analysis of net debt				
Net cash:				
Cash at bank and in hand	3,221	4,746	—	7,967
Bank overdrafts	(8,300)	7,182	—	(1,118)
	(5,079)	11,928	—	6,849
Debt:				
Finance leases	(4,702)	3,096	—	(1,606)
Debts falling due within one year	(2,179)	2,159	—	(20)
Debts falling due after one year	(17,071)	(22,913)	—	(39,984)
	(23,952)	(17,658)	—	(41,610)
Total of Net Cash and Net Debt	(29,031)	(5,730)	—	(34,761)

	2013 £'000
III Reconciliation of net cash flow to movement in net debt	
Increase in cash in year	11,928
Cash outflow from increase/decrease in debt	(17,658)
Outflow from increase/decrease other non cash changes	—
Movement in net debt in the year	(5,730)
Opening net debt	(29,031)
Closing net debt	(34,761)

1. Accounting policies

Basis of preparation of accounts

These financial statements have been prepared solely for the purpose of meeting the requirements of U.S. Securities and Exchange Commission ("SEC") Rule 3-05 of Regulation S-X following the acquisition of the Sauflon Pharmaceuticals Limited ("the Group," "Parent" or "the Company") by The Cooper Companies, Inc. on 6 August 2014. The financial statements have been prepared in accordance with applicable United Kingdom Generally Accepted Accounting Practice ("UK GAAP"), which have been applied consistently (except as otherwise stated).

(a) Accounting convention

The financial statements are prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

(b) Comparative figures

No comparative information has been presented in these financial statements as no comparatives are required under SEC Rule 3-05 of Regulation S-X. However, this is a departure from UK GAAP as comparative figures are required by FRS28.

These financial statements have been prepared on the going concern basis as the ultimate parent undertaking has confirmed that it will provide such financial and other support as is necessary to enable the Company to trade and meet its liabilities as they fall due for at least twelve months from the date of signing these financial statements.

Basis of consolidation

The consolidated financial statements include the results of the parent company and its subsidiary undertakings made up to the end of the financial year. Intra-group transactions are excluded on consolidation and sales and profit figures relate to external transactions only. The results of subsidiaries sold or acquired are included in the profit and loss account up to, or from the date control passes.

Revenue Recognition

Revenue is recognised in the profit and loss account when goods or services are supplied or made available to external customers against orders received, title and risk of loss is passed to the customer, reliable estimates can be made of relevant deductions and all relevant obligations have been fulfilled, such that the earnings process is regarded as being complete.

Turnover

Turnover is based on sales of goods and services supplied during the year, excluding VAT and net of discounts.

1. Accounting policies - continued

Tangible Assets and Depreciation

Tangible assets are shown at cost or valuation less depreciation.

No depreciation is provided on freehold land, depreciation on other assets is calculated to write off their cost or valuation over their expected useful lives, at the following annual rates:

Freehold buildings			2% on valuation
Leasehold improvements			20% on cost or over the lease term
Computer equipment			25% on cost
Plant and equipment	-	vehicles	25% on net book value
	-	on finance leases	33% on cost
	-	lens case moulds	20% on cost or valuation
	-	other	10% to 15% on net book value

Goodwill

For acquisitions of a business, purchased goodwill is capitalised in the year in which it arises and is amortised in equal instalments over its useful economic life up to a maximum of 20 years.

The profit or loss on the disposal of a business includes the attributable amount of any goodwill relating to that business not previously charged through the profit and loss account.

Capitalised goodwill in respect of subsidiaries is included within intangible fixed assets. In accordance with FRS10, the value of goodwill will be subject to review at the end of the first financial year following acquisition, and may be subject to review at the end of the accounting period in which events or changes of circumstances indicate that the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value.

Research, Development, Patents and Trademarks

Research and development is written off in the Profit and Loss Account in the year in which it is incurred. The protection of the Company's title by way of purchase of trademarks and worldwide patents may be capitalised. These intangible assets are then amortised over a period between five and ten years. This depends on the considered minimum useful life of the products which are established as significant contributors to Company profitability.

Leased assets

Operating lease rentals are charged to the profit and loss account as incurred. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such arrangements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Stocks

Stocks are valued at the lower of cost or net realisable value after making due allowance for obsolete and slow moving stock. Cost includes an addition for overheads where appropriate.

1. Accounting policies - continued

Deferred taxation

The accounting policy in respect of deferred tax reflects the requirements of FRS19 – Deferred tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

No provision has been made for deferred tax on gains recognised on revaluing property to its market value as the Company does not intend to sell the re-valued assets.

Foreign currencies

Profit and loss accounts of the overseas subsidiary undertakings are translated at average exchange rates for the year. Assets and liabilities in foreign currencies are translated into sterling at the rate prevailing at the balance sheet date. Differences arising from the re-translation of the opening net investment in the overseas subsidiary undertaking to year end rates are taken to reserves.

Where part of the inter-company loans and balances built up from trading transactions are considered to be part of the equity stake in the subsidiaries (a non monetary item) then those balances are carried at the historic rate.

Where the inter-company loans and balances will be settled (a monetary item) even if this is more than one year after the end of the balance sheet date then those balances are re-translated at the year end rate and the exchange movement taken to the profit and loss account.

Exchange differences on trading are taken into account in arriving at the operating profit.

Pensions

The Group operates defined contribution pension schemes and the pension charge represents the amounts payable by the Group to the funds in respect of the year, in accordance with FRS17.

Preference Shares

In accordance with FRS25, preference shares which by their nature are deemed to be a financial liability are classified as debt on the balance sheet. Dividends accruing on instruments classified as debt are charged to the profit and loss account as interest payable.

Employee Benefit Trust

In accordance with the requirements of the Accounting Standards Board, the net assets represented by contributions made by the Company to the trustees of the Sauflon Pharmaceuticals Benefit Trust are consolidated with those of the Company until the assets held by the trust are allocated unconditionally to employees or former employees of the Company. As a consequence, cash contributed to The Sauflon Pharmaceuticals Benefit Trust is included as a current asset of the Company and where cash has been utilised in purchasing shares in Sauflon Pharmaceuticals Group Limited this has been deducted from shareholders funds.

An amount equal to the Company’s contributions to the trust is transferred to non-distributable reserves, to reflect the fact that payments made to the trust are no longer within the ownership of the Company, and released as the asset within the trust vests in the employees. Any gains, losses and tax charges relating to the Employee Benefit Trust are transferred to the non-distributable reserve as they arise.

1. Accounting policies - continued

Share-based Payments

In accordance with FRS20 – Share-based payment, the Group reflects the economic cost of awarding share and share options to employees by recording an expense in the Profit and Loss Account equal to the fair value of the benefit awarded.

Capital grants

Capital grants are treated as deferred income and credited to the profit and loss by instalments over the same period and on the same basis as the depreciation charge.

2. Turnover

The whole of the turnover and the profit/loss before taxation is attributable to the one principal activity of the group. The geographical analysis of turnover is as follows:

	EMEA 2013 £'000	Americas 2013 £'000	Asia - Pacific 2013 £'000	Total 2013 £'000
Sales by destination:				
Sales to third parties	89,207	7,336	5,045	101,588
Sales by origin:				
Total Sales	179,716	—	—	179,716
Inter-segment sales	(78,128)	—	—	(78,128)
Sales to third parties	101,588	—	—	101,588

3. Operating Profit

	2013 £'000
Operating profit is stated after charging	
Depreciation of tangible fixed assets:	
- Owned	3,557
- Held under finance leases and lease purchase contracts	736
Intangible assets - amortisation	59
Research & Development expenditure	836
(Profit)/loss on sale of fixed assets	137
Employment costs (note 4)	29,783
Auditor's remuneration for the statutory accounts	92
Non Audit related work	29
Rents payable in respect of operating leases:	
- Land and buildings	1,834
- Other	330

4. Employees

	2013
The average weekly number of employees, including directors, was:	
Managerial	117
Production	686
Other staff	209
Total	1,012

	2013 £'000
Staff costs, including directors' remuneration, amounted to:	
Wages and salaries	25,255
Social security costs	3,422
Other pension costs	1,106
	29,783

5. Directors' emoluments

	2013 £'000
Directors' emoluments	
- Salaries and fees	2,366
- Other emoluments (including benefits in kind)	24
- Contributions to money purchase pension schemes	192
- Sums paid to third parties for directors' services	22
	2,604
Emoluments, excluding pension contributions:	
The highest paid director	484
Money purchase pension contributions (highest paid director)	32
Number of directors to whom retirement benefits are accruing under:	
- money purchase schemes	7

6. Interest payable and similar charges

	2013 £'000
Interest payable:	
On bank loans, overdrafts and other loans:	
Repayable within five years, not by instalments	1,804
Repayable wholly or partly in more than five years by instalments	497
On finance leases and lease purchase contracts	115
	2,416
Foreign exchange losses / (gains) on financing activities	1,192
Preference dividend payable	1,114
Net interest payable and similar charges	4,722

7. Interest receivable and similar income

	2013 £'000
Interest receivable	500
Net interest receivable and similar income	500

8. Taxation

	2013 £'000
Domestic current year tax	
Current tax on income for the period	1,109
Adjustment for prior years	2
	1,111
Double taxation relief	(94)
	1,017
Foreign tax	
Current tax on income for the period	406
Current tax charge	1,423
Deferred tax	
Origination and reversal of timing difference	93
Deferred tax charge prior year	182
Tax on profit on ordinary activities	**1,698**

The foreign tax arises in respect of overseas subsidiaries, calculated on income.

8. Taxation - continued

Factors affecting tax charge

	2013 £'000
Profit/(loss) on ordinary activities before taxation	11,634
Profit/(loss) on ordinary activities before taxation multiplied by standard rate of UK corporation tax of 23.41%	2,724
Effects of:	
Non deductible expenses	20
Depreciation add back	578
Capital allowances	(363)
Foreign tax adjustment	(253)
Adj to tax charge in respect of previous periods	2
Share option exercise	(1,285)
Current tax charge	**1,423**

Factors that may affect future tax charges:

Based on current capital investment plans, the Group expects to continue to be able to claim capital allowances in excess of depreciation when looking at the extended investment period. No provision has been made for deferred tax on gains recognised on revaluing freehold property to its market value. Such tax would become payable only if the property were sold without it being possible to claim rollover relief. The total amount unprovided for is £265,703. At present, it is not envisaged that any tax will become payable in the foreseeble future.

9. Intangible fixed assets

	Goodwill £'000	Trademark & patents £'000	Total £'000
Cost			
At 1st November 2012	52	344	396
Additions	—	99	99
At 31st October 2013	52	443	495
Amortisation			
At 1st November 2012	52	150	202
Provided in the year	—	59	59
At 31st October 2013	52	209	261
Net Book Value			
At 31st October 2013	—	234	234
At 1st November 2012	—	194	194

10. Tangible fixed assets

The freehold property acquired at a cost of £499,104 was valued at 31 October 2011 by Kemsley, Whiteley and Ferris, chartered surveyors, on an open market value existing use basis in the sum of £1,600,000.

	Freehold land & buildings £'000	Leasehold improvement £'000	Plant & equipment £'000	Total £'000
Cost or valuation				
At 1st November 2012	1,600	680	47,235	49,515
Additions	—	851	13,978	14,829
Currency realignment	—	4	38	42
Disposals	—	(5)	(160)	(165)
At 31st October 2013	1,600	1,530	61,091	64,221
Depreciation				
At 1st November 2012	29	529	19,117	19,675
Provided in the year	55	31	4,207	4,293
Currency realignment	—	1	30	31
Disposals	—	(5)	(23)	(28)
At 31st October 2013	84	556	23,331	23,971
Net Book Value				
At 31st October 2013	1,516	974	37,760	40,250
At 1st November 2012	1,571	151	28,118	29,840

10. Tangible fixed assets - continued

Original cost and depreciation based on cost of freehold land and buildings included at valuation:

	2013 £'000
Cost	
As at 31st October 2012	499
Depreciation based on cost	
At 1st November 2012	(150)
Provided in the year	(9)
At 31st October 2013	(159)
Net book value at 31st October 2013	340

The above analysis of plant & equipment includes the following in respect of capitalised finance leases and lease purchase contracts:

	2013 £'000
NBV at 31st October 2013	6,007
Depreciation charge in the year	736
Acc depn at 31st October 2013	4,088

11. Fixed asset investments

Sauflon Pharmaceuticals Limited holds its interest in MJS Lens (Automation) Limited indirectly through its wholly owned subsidiary Sauflon CL Limited which holds 100% of the interest. Sauflon Pharmaceuticals Limited holds part of its interest in Sauflon CL Kft indirectly through its wholly owned subsidiary Sauflon CL Limited which holds 99.9% of the interest. The principal activity of these undertakings for the last relevant financial year was as follows:

Sauflon Central Europe B.V.	Distribute contact lenses and after care products
Optipak Ltd	Manufacture and distribute lens cases
Sauflon CL Ltd	Manufacture contact lenses
Contact Lenses (Manufacturing) Limited	Non trading
Sauflon Italia Srl	Distribute contact lenses and after care products
Sauflon Pharmaceuticals GmbH	Distribute contact lenses and after care products
Sauflon Pharmaceuticals Inc.	Distribute contact lenses and after care products
Sauflon CL Kft	Manufacture contact lenses
Sauflon Eyecare Pty Ltd	Distribute contact lenses and after care products
Sauflon Manufacturing Limited	Non trading
MJS Lens (Automation) Ltd.	Non trading
Sauflon Trustees Ltd.	Non trading
Sauflon Nordics AB	Distribute contact lenses and after care products
Sauflon International Ltd	Non trading

12. Stocks

	2013 £'000
Raw materials and consumables	3,453
Finished goods and goods for resale	15,001
	18,454

13. Debtors

	2013 £'000
Trade debtors	22,063
Other debtors	1,884
Prepayments and accrued income	2,429
Corporation tax	333
	26,709

14. Creditors

	2013 £'000
Amounts falling due within one year	
Bank loans and overdrafts	1,138
Trade creditors	8,819
Other creditors	4,618
Obligations under finance leases and lease purchase contracts	746
Social security and other taxes	673
Accruals and deferred income	4,953
	20,947

The bank overdraft is secured by fixed and floating charges over the assets of the company and certain subsidiaries.

The aggregate amount of the above group creditors secured (made up of bank loans and overdraft, finance and lease purchase contracts) was £1,884,952.

15. Creditors

	2013 £'000
Bank loans	39,984
Finance lease and lease purchase commitments (note 16)	860
	40,844
Analysis of loans	
Wholly repayable within five years by instalments:	
Term Loan Facility	39,928
Secured loan	76
	40,004
Included in current liabilities	(20)
	39,984
Instalment not due within five years	—
Loan maturity analysis	
Amounts falling due between one and two years:	20
Amounts falling due in more than two years but not over five years:	39,964
In more than five years:	—

Sauflon Pharmaceuticals Ltd entered into a multi-currency revolving credit facility agreement on 6 June 2013, which has a maturity of 5 years. The facility is secured over the assets of the group. The facility attracts interest at 2% above LIBOR / EURIBOR.

16. Leased assets and lease purchase commitments

	2013 £'000
Finance leases and lease purchase commitments	
Net obligations expiring:	
Within one year	746
Between one and five years	860
After five years	—
	1,606

Operating leases

	Land and buildings 2013 £'000	Plant and equipment 2013 £'000
Annual commitment under non-cancellable operating leases		
Leases expiring:		
Within one year	178	46
Between one and five years	1,301	446
After five years	1,167	—
	2,646	492

17. Provision for liabilities and charges

	2013 £'000
Deferred Tax	
Accelerated capital allowances	321
R&D	(46)
	275
Provision at start of period	577
Deferred tax charge in profit and loss account	275
Provision at end of period	852
Deferred Income	
State Subsidy	197
Total	1,049

18. Share capital

The authorised share capital of the company is £304,225.

	2013 £'000
Alloted, called up and fully paid	
Equity shares	
215,557 Ordinary shares of £1 each	216
Alloted and partly paid	
Equity shares	
47,130 25 pence paid Ordinary shares of £1 each	47
	263

On 26 February 2013, 31,943 Ordinary shares were converted into preference shares. These preference shares entitle the holders, in priority to any dividend or distribution to holders of any other class of share capital, to receive a cumulative preferential cash dividend of 15% of available post-tax profits from 27 February 2013 to 26 February 2014, and 20% of available post-tax profits thereafter. These shares rank equally in all other respects with the Ordinary shares on issue, and each may be converted to 1 £1 Ordinary share. The company recorded £1,114,000, included in interest expense, relating to the preference share dividend payable for the period to 31 October 2013. These have been reported in line with FRS25 and FRS4.

19. Reconciliation of movements in shareholders' funds

	2013 £'000
Retained profit for the year	9,936
Exchange fluctuation	(24)
Share Premium Increase	13
Net movement of shareholders' funds	9,925
Opening shareholders' funds	20,849
Closing shareholders funds	30,774
Represented by:	
Equity shares	30,774

20. Reserves

	2013 £'000
Profit and loss	
At 1st November 2012	18,874
Retained profit for the year	9,936
Net movement on retranslation of Investment in Subsidiaries	(24)
Movement during the year	—
At 31st October 2013	28,786
Revaluation reserve	
At 1st November 2012	1,329
Movement during year	—
At 31st October 2013	1,329
Cumulative translation adjustment	
At 1st November 2012	(653)
Adjustments on net investment in subsidiary undertakings	(24)
At 31st October 2013	(677)
Capital redemption reserve	
At 1st November 2012	349
Movement during year	32
At 31st October 2013	381
Share Premium Account	
At 1st November 2012 - Excess Redemption on Shares	2
Share Premium on Part Paid	—
Movement during year	13
At 31st October 2013	15

21. Future capital expenditure

Contracted for but not provided for in the accounts: £5,353,901

Authorised but not contracted for to date by the board of directors: £0

22. Pension commitments

The group operates defined contribution pension schemes. The assets of the schemes are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the funds and amounted to £470,348. At 31 October 2013 there was £35,067 outstanding to the fund.

23. Employee Benefit Trust

Sauflon Trustee Ltd was established on 2 December 2004 to act as corporate trustee of the Sauflon Pharmaceuticals Employee Benefit to encourage and facilitate the holding of shares by or for the benefit of employees. The Company is non-trading.

At 31 October 2013 the trust owned zero shares, following the transfer of the remaining 7,185 shares to two current directors during the period. Furthermore, the remaining instalment of £204,614 that was due to a former executive director on a previous purchase of shares was made during 2013.

24. Related Party Transactions

Sauflon Pharmaceuticals Ltd has taken advantage of the exemption in Financial Reporting Standard Number 8 from the requirement to disclose transactions with the group companies on the grounds that all such transactions are eliminated on consolidation.

The company contracted with Mr A E Wells, a shareholder, in the amount of £1,078,758 for the provision of consultancy services performed outside the United Kingdom.

25. Share Options

An Executive Management Incentive Scheme is in place whereby the board of directors may in its absolute discretion select individuals and specify appropriate conditions for those individuals to be eligible for grant and exercise of share options.

26. Control

The ultimate controlling party for the year ended 31 October 2013 was the Company’s Board of Directors. The Group was acquired by The Cooper Companies, Inc. on 6 August 2014. As of that date, the Group’s ultimate parent undertaking and controlling party is The Cooper Companies, Inc., a company incorporated in the United States. Also from that date, the only group in which the results of the Group will be consolidated is that headed by The Cooper Companies, Inc. The consolidated accounts of The Cooper Companies, Inc. are available to the public and may be obtained from http://investor.coopercos.com.

27. Summary of significant differences between accounting practice generally accepted in the United Kingdom and accounting principles generally accepted in the United States of America

The accompanying consolidated financial statements of Sauflon Pharmaceuticals Limited have been prepared in accordance with UK GAAP as described in Note 1. UK GAAP differs in certain respects from the requirements of US GAAP. The effects of the application of US GAAP to Sauflon results, as determined under UK GAAP, are set out below.

	Year ended 31 October 2013 Profit & loss account £'000	At 31 October 2013 Shareholders' funds £000
UK GAAP results		
Profit after taxation for the year	9,936	—
Shareholders' funds	—	30,774
US GAAP adjustments:		
a) Tangible assets	33	(1,180)
b) Capitalised interest	60	60
c) Preference share dividend reclass	1,114	—
d) Goodwill	—	52
Total US GAAP adjustments	1,207	(1,068)
Results under US GAAP	11,143	29,706

a) Tangible assets

Under UK GAAP, revaluation of assets is allowed under FRS15. Revaluation gains are recognized in the Profit and Loss Account only to the extent (after adjusting for subsequent depreciation) that they reverse revaluation losses on the same asset that was previously recognized in the Profit and Loss Account. All other revaluation gains should be recognized in the Statement of Total Recognised Gains and Losses.

Under US GAAP, no revaluations of property, plant and equipment assets are allowed other than impairments. Such assets are recorded at historical cost less accumulated depreciation and only written up to their fair value when they are acquired in a business combination or reorganization.

27. Summary of significant differences between accounting practice generally accepted in the United Kingdom and accounting principles generally accepted in the United States of America - continued

b) Capitalised interest

Under UK GAAP, a tangible fixed asset should initially be measured at its cost representing costs that are directly attributable to bringing the asset into working condition for its intended use. The cost of a tangible fixed asset (whether acquired or self-constructed) comprises its purchase price, after deducting any trade discounts and rebates, and any costs directly attributable to bringing it into working condition for its intended use. Certain finance costs can be included in the initial measurement of tangible fixed assets. However, capitalisation of such costs is not required.

Under US GAAP, the historical cost of acquiring an asset includes the costs necessarily incurred to bring it to the condition and location necessary for its intended use. If an asset requires a period of time in which to carry out the activities necessary to bring it to that condition and location, the interest cost incurred during that period as a result of expenditures for the asset is recorded as part of the historical cost of acquiring the asset.

c) Preference Shares

On 26 February 2013, 31,943 Ordinary shares were converted into preference shares. In accordance with FRS25, preference shares which by their nature are deemed to be a financial liability are classified as debt on the balance sheet. Dividends accruing on instruments classified as debt are charged to the profit and loss account as interest payable.

Under US GAAP, the conversion feature that will result in the conversion of ordinary shares into preference shares is considered an equity instrument and classified as equity in the financial statements. The dividend payout is treated as an equity instrument based on the equity classification of the underlying preference shares. The conversion feature is measured at the inception of the arrangement and the allocated value should be deducted from the proceeds of the facility. The difference between the face value and the carrying value of the facility as a result of the conversion feature is accounted for as a discount and accreted to interest expense over the term of the debt.

d) Goodwill

Under UK GAAP, goodwill is amortised over its estimated economic life, not to exceed 20 years.

Under US GAAP, goodwill is not amortised but instead tested at least annually for impairment or more frequently if impairment indicators exist.

Classification and presentation

In addition to the differences between UK GAAP and US GAAP related to the recognition and measurement of transactions by the Company, there are also differences in the manner in which items are classified and presented in the Company’s financial statements. These classification differences have no impact on net income or shareholders’ funds.

Sauflon Pharmaceuticals Limited
UNAUDITED CONDENSED CONSOLIDATED PROFIT AND LOSS ACCOUNT
for the nine months ended July 31, 2014 and 2013

Notes		31 July 2014 £'000	31 July 2013 £'000
2	**Turnover**	84,422	75,053
	Cost of sales	(27,723)	(25,746)
	Gross profit	56,699	49,307
	Distribution costs	(6,705)	(5,565)
	Administration expenses	(42,575)	(32,237)
	Operating profit	7,419	11,505
	Interest payable and similar charges	(4,586)	(2,362)
	Interest receivable and similar income	1,730	1
	Profit on ordinary activities before taxation	4,563	9,144
3	**Taxation on profits on ordinary activities**	(2,414)	(2,384)
	Profit on ordinary activities after tax	2,149	6,760

Sauflon Pharmaceuticals Limited
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
for the nine months ended July 31, 2014 and 2013

	31 July 2014 £'000	31 July 2013 £'000
Profit for the financial year	2,149	6,760
Exchange gains or (losses) on foreign translation	(191)	—
Total recognised (losses)/gains relating to the year	1,958	6,760

There are no material differences between the profit on ordinary activities before taxation and the retained profit for the financial periods stated above and their historical cost equivalents.

Sauflon Pharmaceuticals Limited
UNAUDITED CONDENSED CONSOLIDATED BALANCE SHEET
At July 31, 2014 and October 31, 2013

Notes		31 July 2014		31 October 2013	
		£'000	£'000	£'000	£'000
	Fixed Assets				
4	Intangible assets		299		234
5	Tangible assets		51,788		40,250
			52,087		40,484
	Current Assets				
6	Stocks	21,568		18,454	
7	Debtors	30,618		26,709	
	Cash at bank and in hand	5,702		7,967	
		57,888		53,130	
	Creditors				
8	Creditors amounts falling due within one year	(25,600)		(20,947)	
	Net current assets		32,288		32,183
	Total assets less current liabilities		84,375		72,667
	Long Term Liabilities				
9	Amounts falling due after more than one year		(50,917)		(40,844)
	Provision for liabilities and charges		(726)		(1,049)
			(51,643)		(41,893)
			32,732		30,774
	Capital and Reserves				
10	Called up share capital		263		263
12	Revaluation reserve		1,329		1,329
12	Share premium account		15		15
12	Other reserves		381		381
12	Profit and loss account		30,744		28,786
	Shareholders' Funds		32,732		30,774

Sauflon Pharmaceuticals Limited
UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT
for the nine months ended July 31, 2014 and 2013

	Notes	31 July 2014 £'000	31 July 2013 £'000
Net cash inflow from operations	I	9,863	8,861
Returns on investment & servicing of finance			
Interest paid		(2,891)	(1,466)
Interest received		1,729	—
Interest element of lease purchase payments and finance lease rentals		(78)	(87)
Preference dividend paid		(1,617)	—
Net cash (outflow) from returns on investments & servicing of finance		(2,857)	(1,553)
Taxation received/(paid)		(2,030)	(2,078)
Net cash inflow before investing and financing activities		4,976	5,230
Capital expenditure and financial investment			
Payments to acquire fixed assets		(16,642)	(10,430)
Receipts from sale of fixed assets		—	—
Currency realignment in fixed asset values		22	—
Net cash (outflow) from investing activities		(16,620)	(10,430)
Net cash (outflows) before financing		(11,644)	(5,200)
Financing			
Net proceeds from issue of ordinary shares		—	15
New finance leases and lease purchase contracts		735	2,784
New loan financing		9,974	32,270
Repayment of loans		—	(16,680)
Capital element of lease purchase payments and finance lease rentals		(799)	(6,806)
Hungarian State Subsidy		—	3
Net cash inflow from financing		9,910	11,586
Net cash (outflow) after financing	II, III	(1,734)	6,386

Sauflon Pharmaceuticals Limited
UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT
for the nine months ended July 31, 2014 and 2013

Reconciliation of operating profit to net cash inflow from operations

	31 July 2014 £'000	31 July 2013 £'000
I Net cash inflow from operations		
Operating profit	7,419	11,505
Adjustments for non cash items		
Depreciation and amortisation	4,586	3,603
Loss on disposal of fixed assets	437	—
Exchange translation adjustment	(191)	39
Changes in working capital		
Stocks	(3,114)	(2,239)
Debtors	(4,242)	(5,867)
Creditors	4,968	1,820
Net cash inflow from operations	9,863	8,861

	1 Nov 2013 £'000	Cash flow £'000	Other non cash changes £'000	31 July 2014 £'000
II Analysis of net debt				
Net cash:				
Cash at bank and in hand	7,967	(2,265)	—	5,702
Bank overdrafts	(1,118)	531	—	(587)
	6,849	(1,734)	—	5,115
Debt:				
Finance leases	(1,606)	64	—	(1,542)
Debts falling due within one year	(20)	20	—	0
Debts falling due after one year	(39,984)	(9,994)	—	(49,978)
	(41,610)	(9,910)	—	(51,520)
Total of Net Cash and Net Debt	(34,761)	(11,644)	—	(46,405)

	31 July 2014 £'000	31 July 2013 £'000
III Reconciliation of net cash flow to movement in net debt		
(Decrease)/Increase in cash in period	(1,734)	6,386
Cash outflow from increase in debt	(9,910)	(10,671)
(Outflow)/inflow from increase/decrease other non cash changes	—	(154)
Movement in net debt in the period	(11,644)	(4,439)
Opening net debt	(34,761)	(29,032)
Closing net debt	(46,405)	(33,471)

1. Accounting policies

Basis of preparation of accounts

These financial statements have been prepared solely for the purpose of meeting the requirements of Rule 3-05 of Regulation S-X following the acquisition of Sauflon Pharmaceuticals Limited ("the Group," "Parent" or "the Company") by The Cooper Companies, Inc. on 6 August 2014. The financial statements have been prepared in accordance with applicable United Kingdom Generally Accepted Accounting Practice ("UK GAAP"), which have been applied consistently (except as otherwise stated).

(a) Accounting convention

The financial statements are prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

These financial statements have been prepared on the going concern basis as the ultimate parent undertaking has confirmed that it will provide such financial and other support as is necessary to enable the Company to trade and meet its liabilities as they fall due for at least twelve months from the date of signing these financial statements.

These interim condensed consolidated financial statements are for the nine months ended 31 July 2014. They do not include all of the information required for full annual financial statements, and should be read in conjunction with the consolidated financial statements for the year ended 31 October 2013 which have been filed with the Registrar of Companies.

Basis of consolidation

The consolidated financial statements include the results of the parent company and its subsidiary undertakings made up to the end of the financial periods. Intra-group transactions are excluded on consolidation and sales and profit figures relate to external transactions only. The results of subsidiaries sold or acquired are included in the profit and loss account up to, or from the date control passes.

Revenue Recognition

Revenue is recognised in the profit and loss account when goods or services are supplied or made available to external customers against orders received, title and risk of loss is passed to the customer, reliable estimates can be made of relevant deductions and all relevant obligations have been fulfilled, such that the earnings process is regarded as being complete.

Turnover

Turnover is based on sales of goods and services supplied during the year, excluding VAT and net of discounts.

1. Accounting policies - continued

Tangible Assets and Depreciation

Tangible assets are shown at cost or valuation less depreciation.

No depreciation is provided on freehold land, depreciation on other assets is calculated to write off their cost or valuation over their expected useful lives, at the following annual rates:

Freehold buildings			2% on valuation
Leasehold improvements			20% on cost or over the lease term
Computer equipment			25% on cost
Plant and equipment	-	vehicles	25% on net book value
	-	on finance leases	33% on cost
	-	lens case moulds	20% on cost or valuation
	-	other	10% to 15% on net book value

Goodwill

For acquisitions of a business, purchased goodwill is capitalised in the year in which it arises and is amortised in equal instalments over its useful economic life up to a maximum of 20 years.

The profit or loss on the disposal of a business includes the attributable amount of any goodwill relating to that business not previously charged through the profit and loss account.

Capitalised goodwill in respect of subsidiaries is included within intangible fixed assets. In accordance with FRS10, the value of goodwill will be subject to review at the end of the first financial year following acquisition, and may be subject to review at the end of the accounting period in which events or changes of circumstances indicate that the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value.

Research, Development, Patents and Trademarks

Research and development is written off in the Profit and Loss Account in the year in which it is incurred. The protection of the company’s title by way of purchase of trademarks and worldwide patents may be capitalised. These intangible assets are then amortised over a period between five and ten years. This depends on the considered minimum useful life of the products which are established as significant contributors to company profitability.

Leased assets

Operating lease rentals are charged to the profit and loss account as incurred. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such arrangements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Stocks

Stocks are valued at the lower of cost or net realisable value after making due allowance for obsolete and slow moving stock. Cost includes an addition for overheads where appropriate.

1. Accounting policies - continued

Deferred taxation

The accounting policy in respect of deferred tax reflects the requirements of FRS19 – Deferred tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

No provision has been made for deferred tax on gains recognised on revaluing property to its market value as the Company does not intend to sell the re-valued assets.

Foreign currencies

Profit and loss accounts of the overseas subsidiary undertakings are translated at average exchange rates for the period. Assets and liabilities in foreign currencies are translated into sterling at the rate prevailing at the balance sheet date. Differences arising from the re-translation of the opening net investment in the overseas subsidiary undertaking to year end rates are taken to reserves.

Where part of the inter-company loans and balances built up from trading transactions are considered to be part of the equity stake in the subsidiaries (a non monetary item) then those balances are carried at the historic rate.

Where the inter-company loans and balances will be settled (a monetary item) even if this is more than one year after the end of the balance sheet date then those balances are re-translated at the period-end rate and the exchange movement taken to the profit and loss account.

Exchange differences on trading are taken into account in arriving at the operating profit.

Pensions

The Group operates defined contribution pension schemes and the pension charge represents the amounts payable by the Group to the funds in respect of the year, in accordance with FRS17.

Preference Shares

In accordance with FRS25, preference shares which by their nature are deemed to be a financial liability are classified as debt on the balance sheet. Dividends accruing on instruments classified as debt are charged to the profit and loss account as interest payable.

Employee Benefit Trust

In accordance with the requirements of the Accounting Standards Board, the net assets represented by contributions made by the Company to the trustees of the Sauflon Pharmaceuticals Benefit Trust are consolidated with those of the Company until the assets held by the trust are allocated unconditionally to employees or former employees of the Company. As a consequence, cash contributed to The Sauflon Pharmaceuticals Benefit Trust is included as a current asset of the Company and where cash has been utilised in purchasing shares in Sauflon Pharmaceuticals Group Limited this has been deducted from shareholders funds.

An amount equal to the Company's contributions to the trust is transferred to non-distributable reserves, to reflect the fact that payments made to the trust are no longer within the ownership of the Company, and released as the asset within the trust vests in the employees. Any gains, losses and tax charges relating to the Employee Benefit Trust are transferred to the non-distributable reserve as they arise.

1. Accounting policies - continued

Share-based Payments

In accordance with FRS20 – Share-based payment, the Group reflects the economic cost of awarding share and share options to employees by recording an expense in the Profit and Loss Account equal to the fair value of the benefit awarded.

Capital grants

Capital grants are treated as deferred income and credited to the profit and loss by instalments over the same period and on the same basis as the depreciation charge.

2. Turnover

The whole of the turnover and the profit/loss before taxation is attributable to the one principal activity of the group. The geographical analysis of turnover for the nine months ended is as follows:

	EMEA		Americas		Asia - Pacific		Total	
	31 July 2014 £'000	31 July 2013 £'000	31 July 2014 £'000	31 July 2013 £'000	31 July 2014 £'000	31 July 2013 £'000	31 July 2014 £'000	31 July 2013 £'000
Sales by destination:								
Sales to third parties	72,596	63,959	8,902	6,825	2,924	4,269	84,422	75,053
Sales by origin:								
Total Sales	163,265	130,620	—	—	—	—	163,265	130,620
Inter-segment sales	(78,843)	(55,567)	—	—	—	—	(78,843)	(55,567)
Sales to third parties	84,422	75,053	—	—	—	—	84,422	75,053

3. Taxation

	31 July 2014 £'000	31 July 2013 £'000
Domestic current year tax		
Current tax on income for the period	1,827	2,097
	1,827	2,097
Foreign tax		
Current tax on income for the period	721	287
Current tax charge	2,548	2,384
Deferred tax	(134)	—
Tax on profit on ordinary activities	**2,414**	**2,384**

The foreign tax arises in respect of overseas subsidiaries, calculated on income.

4. Intangible fixed assets

	Goodwill £'000	Trademark & patents £'000	Total £'000
Cost			
At 1st November 2013	52	443	495
Additions	—	157	157
Disposals	—	(66)	(66)
At 31st July 2014	52	534	586
Amortisation			
At 1st November 2013	52	209	261
Provided in the year	—	64	64
Disposals	—	(38)	(38)
At 31st July 2014	52	235	287
Net Book Value			
At 31st July 2014	—	299	299
At 1st November 2013	—	234	234

5. Tangible fixed assets

The freehold property acquired at a cost of £499,104 was valued at 31st October 2011 by Kemsley, Whiteley and Ferris, chartered surveyors, on an open market value existing use basis in the sum of £1,600,000.

	Freehold land & buildings £'000	Leasehold improvement £'000	Plant & equipment £'000	Total £'000
Cost or valuation				
At 1st November 2013	1,600	1,530	61,091	64,221
Additions	—	316	16,169	16,485
Currency realignment	—	(6)	(61)	(67)
Disposals	—	—	(1,236)	(1,236)
At 31st July 2014	1,600	1,840	75,963	79,403
Depreciation				
At 1st November 2013	84	556	23,331	23,971
Provided in the year	31	118	4,373	4,522
Currency realignment	—	(2)	(51)	(53)
Disposals	—	24	(849)	(825)
At 31st July 2014	115	696	26,804	27,615
Net Book Value				
At 31st July 2014	1,485	1,144	49,159	51,788
At 1st November 2013	1,516	974	37,760	40,250

6. Stocks

	31 July 2014 £'000	31 October 2013 £'000
Raw materials and consumables	4,834	3,453
Finished goods and goods for resale	16,734	15,001
	21,568	18,454

7. Debtors

	31 July 2014 £'000	31 October 2013 £'000
Trade debtors	25,261	22,063
Other debtors	2,587	1,884
Prepayments and accrued income	2,770	2,429
Corporation tax	—	333
	30,618	26,709

8. Creditors

	31 July 2014 £'000	31 October 2013 £'000
Amounts falling due within one year:		
Bank loans and overdrafts	587	1,138
Trade creditors	10,961	8,819
Other creditors	4,469	4,618
Obligations under finance leases and lease purchase contracts	603	746
Social security and other taxes	1,356	673
Accruals and deferred income	7,243	4,953
Corporation tax	381	—
	25,600	20,947

The bank overdraft is secured by fixed and floating charges over the assets of the company and certain subsidiaries.

The aggregate amount of the above group creditors secured (made up of bank loans and overdraft, finance and lease purchase contracts) was £1,190,013 (2013: £1,884,952).

9. Creditors

Amounts falling due after more than one year

	31 July 2014 £'000	31 October 2013 £'000
Bank loans	49,978	39,984
Finance lease and lease purchase commitments	939	860
	50,917	40,844

Sauflon Pharmaceuticals Ltd entered into a multi-currency revolving credit facility agreement on 6 June 2013, which has a maturity of 5 years. The facility is secured over the assets of the group. The facility attracts interest at 2% above LIBOR / EURIBOR.

10. Share capital

The authorised share capital of the company is £304,225.

	31 July 2014 £'000	31 October 2013 £'000
Alloted, called up and fully paid		
Equity shares		
215,557 Ordinary shares of £1 each	216	216
Alloted and partly paid		
Equity shares		
47,130 25 pence paid Ordinary shares of £1 each	47	47
	263	263

On 26 February 2013, 31,943 Ordinary shares were converted into preference shares. These preference shares entitle the holders, in priority to any dividend or distribution to holders of any other class of share capital, to receive a cumulative preferential cash dividend of 15% of available post-tax profits from 27 February 2013 to 26 February 2014, and 20% of available post-tax profits thereafter. These shares rank equally in all other respects with the Ordinary shares on issue, and each may be converted to 1 £1 Ordinary share. The company recorded £1,617,000 relating to the preference share dividend payable for the period to 31 July 2014. These have been reported in line with FRS25 and FRS4.

11. Reconciliation of movements in shareholders' funds

	31 July 2014 £'000	31 October 2013 £'000
Retained profit for the period	2,149	9,936
Exchange fluctuation	(191)	(24)
Share Premium Increase	—	13
Net movement of shareholders' funds	1,958	9,925
Opening shareholders' funds	30,774	20,849
Closing shareholders funds	32,732	30,774
Represented by:		
Equity shares	32,732	30,774

12. Reserves

	31 July 2014 £'000
Profit and loss account	
At 1st November 2013	28,786
Retained profit for the period	2,149
Net movement on retranslation of Investment in Subsidiaries	(191)
At 31st July 2014	30,744
Revaluation reserve	
At 1st November 2013	1,329
Movement during period	—
At 31st July 2014	1,329
Cumulative translation adjustment	
At 1st November 2013	(677)
Adjustments on net investment in subsidiary undertakings	(191)
At 31st July 2014	(868)
Capital redemption reserve	
At 1st November 2013	381
Movement during period	—
At 31st July 2014	381
Share Premium Account	
At 1st November 2013 - Excess Redemption on Shares	15
Share Premium on Part Paid	—
Movement during period	—
At 31st July 2014	15

13. Summary of significant differences between accounting practice generally accepted in the United Kingdom and accounting principles generally accepted in the United States of America

The accompanying consolidated financial statements of Sauflon Pharmaceuticals Limited have been prepared in accordance with UK GAAP as described in Note 1. UK GAAP differs in certain respects from the requirements of US GAAP. The effects of the application of US GAAP to Sauflon results, as determined under UK GAAP, are set out below.

Income Statement	July 2014 £'000	July 2013 £'000
UK GAAP profit for the period after taxation	2,149	6,760
US GAAP adjustments:		
a) Depreciation	10	25
b) Capitalised interest	247	19
c) Preference share dividend reclass	1,617	808
Total US GAAP adjustments	1,874	852
Net income under US GAAP	4,023	7,612

Balance Sheet	July 31 2014 £'000	October 31 2013 £'000
UK GAAP shareholders fund	32,732	30,774
US GAAP adjustments:		
a) Tangible assets	(1,155)	(1,180)
b) Capitalised interest	292	60
d) Goodwill	52	52
Total US GAAP adjustments	(811)	(1,068)
Net shareholders equity interest under US GAAP	31,921	29,706

13. Summary of significant differences between accounting practice generally accepted in the United Kingdom and accounting principles generally accepted in the United States of America - continued

a) Tangible assets

Under UK GAAP, revaluation of assets is allowed under FRS15. Revaluation gains are recognized in the Profit and Loss Account only to the extent (after adjusting for subsequent depreciation) that they reverse revaluation losses on the same asset that were previously recognized in the Profit and Loss Account. All other revaluation gains should be recognized in the Statement of Total Recognised Gains and Losses.

Under US GAAP, no revaluations of property, plant and equipment assets are allowed other than impairments. Such assets are recorded at historical cost less accumulated depreciation and only written up to their fair value when they are acquired in a business combination or reorganization.

b) Capitalised interest

Under UK GAAP, a tangible fixed asset should initially be measured at its cost representing costs that are directly attributable to bringing the asset into working condition for its intended use. The cost of a tangible fixed asset (whether acquired or self-constructed) comprises its purchase price, after deducting any trade discounts and rebates, and any costs directly attributable to bringing it into working condition for its intended use. Certain finance costs can be included in the initial measurement of tangible fixed assets. However, capitalisation of such costs is not required.

Under US GAAP, the historical cost of acquiring an asset includes the costs necessarily incurred to bring it to the condition and location necessary for its intended use. If an asset requires a period of time in which to carry out the activities necessary to bring it to that condition and location, the interest cost incurred during that period as a result of expenditures for the asset is recorded as part of the historical cost of acquiring the asset.

c) Preference Shares

On 26 February 2013, 31,943 Ordinary shares were converted into preference shares. In accordance with FRS25, preference shares which by their nature are deemed to be a financial liability are classified as debt on the balance sheet. Dividends accruing on instruments classified as debt are charged to the profit and loss account as interest payable.

Under US GAAP, the conversion feature that will result in the conversion of ordinary shares into preference shares is considered an equity instrument and classified as equity in the financial statements. The dividend payout is treated as an equity instrument based on the equity classification of the underlying preference shares. The conversion feature is measured at the inception of the arrangement and the allocated value should be deducted from the proceeds of the facility. The difference between the face value and the carrying value of the facility as a result of the conversion feature is accounted for as a discount and accreted to interest expense over the term of the debt.

13. Summary of significant differences between accounting practice generally accepted in the United Kingdom and accounting principles generally accepted in the United States of America - continued

d) Goodwill

Under UK GAAP, goodwill is amortised over its estimated economic life, not to exceed 20 years.

Under US GAAP, goodwill is not amortised but instead tested at least annually for impairment or more frequently if impairment indicators exist.

Classification and presentation

In addition to the differences between UK GAAP and US GAAP related to the recognition and measurement of transactions by the Company, there are also differences in the manner in which items are classified and presented in the Company's financial statements. These classification differences have no impact on net income or shareholders' funds.

Exhibit 99.3

Unaudited Pro Forma Condensed Combined Financial Statements

On August 6, 2014, The Cooper Companies, Inc. ("Cooper" or the "Company") and CooperVision (UK) Holdings Limited, an indirect subsidiary of the Company, completed the acquisition of the entire issued share capital of Sauflon Pharmaceuticals Limited ("Sauflon") for £635.9 million (approximately $1,075 million) in cash, including a net debt adjustment amount pursuant to the Purchase Agreements, and £34.4 million (approximately $58 million) in the form of loan notes issued by Cooper. Cooper also assumed third-party debt of Sauflon of approximately £46.5 million (approximately $79 million). U.S. dollar amounts are based on the August 5, 2014 exchange rate of U.S. $1.69 per British pound, as published by The Wall Street Journal. The significant terms of the Purchase Agreement were previously reported by the Company on June 30, 2014 in the Current Report on Form 8-K filed on that date.

The following unaudited pro forma condensed combined financial information should be read in conjunction with the historical financial statements and accompanying notes of the Company included in its Annual Report on Form 10-K for the year ended October 31, 2013 and Form 10-Q for the nine months ended July 31, 2014. Sauflon's audited financial statements and accompanying notes for the year ended October 31, 2013 and unaudited financial information for the nine months ended July 31, 2014 are presented above in this Amendment No. 1. The presentation of the unaudited pro forma condensed combined balance sheet gives effect to the acquisition as if it had occurred on July 31, 2014 and includes items that are directly attributable to the acquisition, factually supportable and that either have a continuing impact or are nonrecurring. The presentation of the unaudited pro forma condensed combined statements of income reflects the combined results of operations as if the acquisition had occurred at November 1, 2012, the beginning of the Company's 2013 fiscal year, and excludes items related to the acquisition that are nonrecurring and includes items that are directly attributable to the acquisition, expected to have a continuing impact, and factually supportable. Also, the unaudited pro forma condensed combined financial information gives effect to certain adjustments necessary to conform Sauflon's financial statements that were prepared under generally accepted accounting practices in the U.K. to U.S. GAAP.

The preliminary allocation of the purchase price presented below, in Note 2, and used to prepare the unaudited pro forma financial information, is based on a preliminary valuation of assets acquired and liabilities assumed. Accordingly, the pro forma purchase price adjustments are subject to further adjustments as additional information becomes available and as additional analysis is performed. The preliminary pro forma purchase price adjustments have been made solely for the purposes of providing the unaudited pro forma financial statements included herewith. A final determination of these fair values shall be based on the actual net tangible and intangible assets of Sauflon that exist as of the closing date of the transaction. In addition, the unaudited pro forma condensed combined financial statements do not reflect the costs of any integration activities or benefits that may result from realization of future cost savings from operating efficiencies or revenue synergies expected to result from the acquisition.

The unaudited pro forma condensed combined financial statements are provided for informational purposes only and are not necessarily indicative of results that would have occurred had the acquisition been completed as of the dates indicated. In addition, the unaudited pro forma financial information does not purport to be indicative of the future financial position or operating results of the combined operations. There were no transactions between the Company and Sauflon during the periods presented in the unaudited pro forma condensed combined financial statements that would need to be eliminated.

The historical financial information and pro forma adjustments in the pro forma financial information have been translated from pounds sterling to U.S. dollars using historic exchange rates. The average exchange rates applicable to the Company during the periods presented for the pro forma statements of income and the period end exchange rate for the pro forma balance sheet are as follows:

		GBP/USD
Year ended October 31, 2013	Average rate	$ 1.5612
Nine months ended July 31, 2014	Average rate	$ 1.6635
July 31, 2014	Spot rate	$ 1.6883

THE COOPER COMPANIES, INC.
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
AT JULY 31, 2014
(In USD thousands)

	TCC Historical July 31, 2014	US GAAP Sauflon Historial July 31, 2014	Pro Forma Adjustments (Note 2)	*Ref*	Pro-Forma Combined
ASSETS					
Current assets:					
Cash and cash equivalents	$ 173,786	$ 9,626	$ (109,437)	a, d, e	$ 73,975
Trade accounts receivable, net	261,964	42,648			304,612
Inventories	353,384	36,413			389,797
Deferred tax assets	39,445	580			40,025
Prepaid expense and other current assets	67,234	8,466	(1,603)	e	74,097
Total current assets	895,813	97,733	(111,040)		882,506
Property, plant and equipment, net	843,413	85,975	205	a	929,593
Goodwill	1,390,911	—	858,192	a, b	2,249,103
Other intangibles, net	176,292	592	278,908	a, b	455,792
Deferred tax assets	18,633	—			18,633
Other assets	42,312	—	611	e	42,923
	$ 3,367,374	$184,300	$1,026,876		$4,578,550
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current liabilities:					
Short-term debt	$ 46,492	$ 991	$ 56,963	a, d	$ 104,446
Accounts payable	87,209	18,506			105,715
Employee compensation and benefits	59,517	2,289			61,806
Other current liabilities	104,469	21,433	7,342	c	133,244
Total current liabilities	297,687	43,219	64,305		405,211
Long-term debt	301,449	84,378	965,622	d	1,351,449
Deferred tax liabilities	26,152	703	60,090	b	86,945
Accrued pension liability and other	65,809	2,109			67,918
Total liabilities	691,097	130,409	1,090,017		1,911,523
Commitments and contingencies					
Stockholders' equity:					
Preferred stock	—	—			
Common stock	5,097	443	(443)	g	5,097
Additional paid-in capital	1,375,314	—			1,375,314
Accumulated other comprehensive loss	(726)	(797)	797	g	(726)
Retained earnings	1,548,037	54,245	(63,495)	g	1,538,787
Treasury stock	(270,649)	—			(270,649)
Total Cooper's shareholders' equity	2,657,073	53,891	(63,141)		2,647,823
Noncontrolling interests	19,204	—	—		19,204
Stockholders' equity	2,676,277	53,891	(63,141)		2,667,027
	$ 3,367,374	$184,300	$1,026,876		$4,578,550

See accompanying notes to unaudited pro forma condensed combined financial statements.

THE COOPER COMPANIES, INC.
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF INCOME
FOR THE NINE MONTHS ENDED JULY 31, 2014
(In USD thousands, except per share amounts)

	TCC Historical Nine Months Ended July 31, 2014	US GAAP Sauflon Historical Nine Months Ended July 31, 2014	Pro Forma Adjustments (Note 2)	*Ref*	Pro Forma Combined
Net sales	$ 1,249,779	$ 140,437			$1,390,216
Cost of sales	437,761	69,573			507,334
Gross profit	812,018	70,864			882,882
Selling, general and administrative	475,095	56,327	$ (5,592)	c	525,830
Research and development expense	48,077	2,072			50,149
Amortization of intangibles	21,735	106	22,208	b	44,049
Operating income	267,111	12,359	(16,616)		262,854
Interest expense	4,713	4,527	6,400	e	15,640
Other expense (income), net	739	(2,877)			(2,138)
Income before income taxes	261,659	10,709	(23,016)		249,352
Provision for income taxes	21,087	4,016	(7,462)	f	17,641
Net income	240,572	6,693	(15,554)		231,711
Less: Income attributable to noncontrolling interests	1,502	—			1,502
Net income attributable to Cooper stockholders	$ 239,070	$ 6,693	$ (15,554)		$ 230,209
Earnings per share attributable to Cooper stockholders - basic	$ 4.98				$ 4.80
Earnings per share attributable to Cooper stockholders - diluted	$ 4.89				$ 4.71
Number of shares used to compute earnings per share:					
Basic	47,990				47,990
Diluted	48,901				48,901

See accompanying notes to unaudited pro forma condensed combined financial statements.

THE COOPER COMPANIES, INC.
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF INCOME
FOR THE YEAR ENDED OCTOBER 31, 2013
(In USD thousands, except per share amounts)

	TCC Historical Year ended October 31, 2013	US GAAP Sauflon Historical Year ended October 31, 2013	Pro Forma Adjustments (Note 2)	*Ref*	Pro Forma Combined
Net sales	$ 1,587,725	$ 158,599			$1,746,324
Cost of sales	560,917	77,172			638,089
Gross profit	1,026,808	81,427			1,108,235
Selling, general and administrative	610,735	54,457			665,192
Research and development	58,827	2,072			60,899
Amortization of intangible assets	30,239	92	$ 29,660	b	59,991
Loss on divestiture of subsidiary	21,062	—			21,062
Operating income	305,945	24,806	(29,660)		301,091
Interest expense	9,168	5,540	9,255	e	23,963
Gain on insurance proceeds	14,084	—			14,084
Other expense (income), net	(1,410)	(781)			(2,191)
Income before income taxes	312,271	20,047	(38,915)		293,403
Provision for income taxes	15,365	2,651	(10,227)	f	7,789
Net income	296,906	17,396	(28,688)		285,614
Less: Income attributable to noncontrolling interests	755	—			755
Net income attributable to Cooper stockholders	$ 296,151	$ 17,396	$ (28,688)		$ 284,859
Earnings per share attributable to Cooper stockholders - basic	$ 6.09				$ 5.86
Earnings per share attributable to Cooper stockholders - diluted	$ 5.96				$ 5.73
Number of shares used to compute earnings per share:					
Basic	48,615				48,615
Diluted	49,685				49,685

See accompanying notes to unaudited pro forma condensed combined financial statements.

Note 1. Basis of Pro Forma Preparation

The unaudited pro forma condensed combined financial statements are based on the historical consolidated financial statements of the Company and Sauflon after giving effect to the acquisition using the purchase method of accounting in accordance with Accounting Standards Codification ("ASC") Topic 805, *Business Combinations*, and applying the assumptions and adjustments described in the accompanying notes. The unaudited pro forma condensed combined balance sheet is presented as if the acquisition had occurred on July 31, 2014. The unaudited pro forma condensed combined statements of income for the nine months ended July 31, 2014 and the twelve months ended October 31, 2013 are presented as if the acquisition had occurred on November 1, 2012, the beginning of the Company's fiscal year. Certain items in the historical financial statements of Sauflon have been reclassified to conform to the Company's financial reporting presentation as shown below. There have been no changes in historical operating income or historical net income for any period as a result of these reclassifications.

Summary of Reclassification Adjustments for Sauflon:

USD('000)	Converted US GAAP Results	Reclassification Adjustments to Conform to Cooper Presentation	Amounts Presented
12 months ended October 31, 2013			
Cost of sales	$ 53,879	$ 23,293	$ 77,172
Selling, general and administrative	79,914	(25,457)	54,457
Research and development	—	2,072	2,072
Amortization of intangible assets	—	92	92
Total	$133,793	$ —	$133,793
9 months ended July 31, 2014			
Cost of sales	$ 46,142	$ 23,431	$ 69,573
Selling, general and administrative	81,936	(25,609)	56,327
Research and development	—	2,072	2,072
Amortization of intangible assets		106	106
Total	$128,078	$ —	$128,078

Note 2. Pro Forma Adjustments

(a) Purchase Price Allocation

For pro forma purposes, we have preliminarily allocated the purchase price to the net tangible and intangible assets based on their estimated fair values. Therefore, the assets acquired and liabilities assumed, including intangible assets, presented in the table below are provisional and will be finalized after the Company receives and reviews all available data as soon as practicable and not later than one year from the acquisition date.

The following table is a summary of the preliminary purchase price allocation including preliminary estimates of the fair value of net assets acquired and the resulting goodwill of the acquisition of Sauflon, as reflected in the unaudited pro forma condensed consolidated balance sheet at July 31, 2014:

	July 31, 2014 USD('000)
Cash paid at closing	1,073,151
Loan notes issued [1]	57,953
Total Purchase Price*	**1,131,104**
Trademarks	7,200
Technology	138,200
Shelf space and market share [2]	39,400
License and distribution rights and other [3]	51,600
In-process research and development	43,100
Goodwill	798,100
Total Intangible Assets	**1,077,600**
Sauflon historical net tangible assets	53,891
Property, plant and equipment fair value adjustment	205
Less: Sauflon historical intangible assets value	(592)
Total Purchase Price	**1,131,104**

* U.S. dollar amounts are based on the actual August 6, 2014 exchange rates of the U.S. dollar to the British pound and euro.

1 Part of the consideration paid includes $58 million in the form of loan notes issued by the Company. This has been recorded as short term debt in the pro forma adjustments to the unaudited pro forma condensed consolidated balance sheet.

2 Shelf space and market share is identified customer relationship intangible assets related to the acquisition of Sauflon.

3 License and distribution rights and other is identified non-compete agreements related to the acquisition of Sauflon.

(b) Acquired Intangible Assets

The acquired intangible assets and related amortization expense based on the preliminary estimate of fair value for the year ended October 31, 2013 and nine months ended July 31, 2014 are as follows:

	Preliminary Fair Value USD('000)	Useful Lives (years)	Amortization Expense (USD'000) October 31, 2013	Amortization Expense (USD'000) July 31, 2014
Intangible Assets				
Trademarks	7,200	10	720	540
Technology	138,200	10	13,820	10,365
Shelf space and market share	39,400	15	2,627	1,970
License and distribution rights and other	51,600	2 to 5	12,585	9,439
In-process research and development	43,100	N/A	—	—
Total	279,500		29,752	22,314
Less: Elimination of Sauflon historical intangible assets and related amortization	592		92	106
Pro forma adjustment	**278,908**		**29,660**	**22,208**

We recognized a deferred tax liability with the offset to goodwill of $60.1 million relating to the intangible assets identified in the table above. The deferred tax liability represents the tax effect of the difference between the estimated fair value of identified intangible assets and the tax basis of the assets. The estimated deferred tax liability was determined by using the U.K. estimated statutory tax rate of 21.5%.

(c) Acquisition-related Costs

The Company and Sauflon incurred $5.2 million and $0.4 million of acquisition costs, respectively, primarily related to legal and advisory fees in the nine-month period ended July 31, 2014. These costs are reversed in the unaudited pro forma condensed consolidated income statement for the nine months ended July 31, 2014 as they represent non-recurring charges directly related to the acquisition of Sauflon.

The accrued portion of these acquisition costs of $3.5 million is included in the unaudited pro forma condensed consolidated balance sheet at July 31, 2014. In addition, a pro forma adjustment to other current liabilities in the unaudited pro forma condensed consolidated balance sheet at July 31, 2014 was made to recognize direct acquisition-related costs of $7.3 million which are not yet reflected in the historical financial statements.

(d) Debt Transactions

The Company financed the acquisition with available offshore cash and credit facilities including funds from the new $700 million, senior unsecured term loan agreement entered into on August 4, 2014. This pro forma presentation assumes that the Company utilized the three-year, $700 million term loan, and borrowed approximately $350 million from the Company's existing multicurrency revolving credit facility. These debt obligation amounts are presented as pro forma adjustments to long term debt in the unaudited pro forma condensed consolidated balance sheet at July 31, 2014.

Sauflon's short term debt of $1.0 million and long term debt of $84.4 million at July 31, 2014 are presented as repaid in the pro forma adjustments in the unaudited pro forma condensed consolidated balance sheet at July 31, 2014.

(e) Interest Expense

Pro forma interest expense is presented to include the Company's new $700 million term loan and the additional $350 million in funds drawn on the existing credit facility, discussed above, along with the reversal of Sauflon's interest expense for the year ended October 31, 2013 and nine months ended July 31, 2014 as presented below.

The Company incurred debt issuance costs of $0.9 million in connection with the $700 million term loan, which were capitalized as a pro forma adjustment to prepaid expenses and other assets in the unaudited pro forma condensed consolidated balance sheet at July 31, 2014. A pro forma adjustment was also made to write off the remaining balance of debt issuance costs of $1.9 million to prepaid expenses and other current assets related to Sauflon's term loan and credit facility in the unaudited pro forma condensed consolidated balance sheet at July 31, 2014. The Company's amortization of these debt issuance costs are included as pro forma adjustments in the unaudited pro forma condensed consolidated statements of income for the year ended October 31, 2013 and the nine-month period ended July 31, 2014. Sauflon's amortization of debt issuance costs are reversed as pro forma adjustments in the unaudited pro forma condensed consolidated statements of income for the year ended October 31, 2013 and the nine-month period ended July 31, 2014.

	October 31, 2013		July 31, 2014	
	USD('000)	USD('000)	USD('000)	USD('000)
Company:				
Term loan borrowing	700,000		700,000	
LIBOR plus 0.75%	0.90%		0.90%	
		6,300		4,725
Credit facility borrowing	350,000		350,000	
LIBOR plus 1%	1.15%		1.15%	
		4,025		3,019
Debt issuance cost amortization expense		306		229
Pro forma adjustment		10,631		7,973
Sauflon:				
Term loan and revolving credit balance	64,242		84,378	
Average interest rate – EURIBOR/LIBOR plus 2%	2.31%		2.39%	
Actual interest expense		(696)		(1,149)
Debt issuance cost amortization expense		(680)		(424)
Pro forma adjustment		(1,376)		(1,573)
Total pro forma adjustment		**9,255**		**6,400**

(f) Provision for Income Taxes

The pro forma presentation of the effect on the provision for income taxes was calculated using the U.K. statutory rate for adjustments related to Sauflon and using the U.S. statutory rate for adjustments related to the Company. The U.K. statutory rate is blended to reflect the timing of statutory tax rate changes during the periods. The adjustments to the provision for income taxes are summarized in the following table:

		12 Months Ending October 31, 2013			9 Months Ended July 31, 2014		
Item	**Jurisdiction**	**Pro Forma Adjustment** (USD'000)	**Tax Rate** (%)	**Tax (Provision) Benefit** (USD'000)	**Pro Forma Adjustment** (USD'000)	**Tax Rate** (%)	**Tax (Provision) Benefit** (USD'000)
Amortization expense	UK	29,660	21.5	6,377	22,208	21.5	4,775
Interest expense	US	10,631	39.0	4,146	7,973	39.0	3,109
Interest expense	UK	(1,376)	21.5	(296)	(1,573)	21.5	(338)
Selling, general and administrative	UK	—	—	—	(389)	21.5	(84)
				10,227			**7,462**

(g) Equity

Sauflon's historical net assets are eliminated as a pro forma adjustment to the unaudited pro forma condensed consolidated balance sheet at July 31, 2014. In addition, as discussed above in 2(c) and 2(e), pro forma adjustments to retained earnings were made for activities that are not yet reflected in the historical financial statements for acquisition-related costs and the write off of debt issuance costs related to Sauflon's term loan and credit facilities. These adjustments are not reflected in and do not affect the unaudited pro forma condensed combined statements of income as they are non-recurring.