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SALE AND PURCHASE AGREEMENT

14 DECEMBER 2010

Between

WIJCKMANS HOLDING COMM. V
MINAMI NUTRITION NV
MINAMI NUTRITION INC.

as Sellers

and

ATRIUM COOPERATIEF U.A.
MCO HEALTH B.V.
MINAMI NUTRITION HEALTH BVBA

as Purchasers

M1276334_1

THIS AGREEMENT is made on 14 December 2010.

BETWEEN

(1) **WIJCKMANS HOLDING COMM. V**, incorporated under the laws of Belgium as a limited partnership company ("*Gewone Commanditaire Vennootschap*" / "*Société en Commandite Simple*"), with registered offices at 2550 Kontich, Groeningenlei 124, registered with the Crossroads Bank for Enterprises under number 0893.946.357 (referred to as **Wijckmans Holding**);

(2) **MINAMI NUTRITION NV**, incorporated under the laws of Belgium as a limited liability company ("*Naamloze Vennootschap*" / "*Société Anonyme*"), with registered offices at 2630 Aartselaar, Leugstraat 51, registered with the Crossroads Bank for Enterprises under number 0454.357.205 (referred to as **Minami**);

(3) **MINAMI NUTRITION INC.**, incorporated under the laws of the State of Delaware, with registered offices at 10016 New York, 303 Fifth Avenue 911, registered under number 4032732 (referred to as **Minami USA**);

Hereinafter parties (1), (2) and (3) are individually referred to as the **Seller**, and collectively as the **Sellers**.

AND

(4) **ATRIUM COOPERATIEF U.A.**, incorporated under the laws of the Netherlands, with registered offices at Wormerweg 1, 1311 XA Almere, the Netherlands, registered with trade register number 32135229 (referred to as **Atrium Cooperatief**);

(5) **MCO HEALTH B.V.**, incorporated under the laws of the Netherlands, with registered offices at Wormerweg 1, 1311 XA Almere, the Netherlands, registered with trade register number 32098933 (referred to as **MCO Health**);

(6) **MINAMI NUTRITION HEALTH BVBA**, incorporated under the laws of Belgium as a private company limited by shares ("*Besloten Vennootschap met Beperkte Aansprakelijkheid*" / "*Société de Personnes à Responsabilité Limitée*"), with registered offices at 2630 Aartselaar, Leugstraat 51, registered with the Crossroads Bank for Enterprises under number _______________ (referred to as **Newco**);

Hereinafter parties (4), (5) and (6) are individually referred to as the **Purchaser**, and collectively as the **Purchasers**.

IN THE PRESENCE OF (and who accept)

(7) **IMF ALLIANCE CORPORATION SARL**, incorporated under the laws of Luxembourg, with registered offices at 12, Rue Léon Thyes, L-2636 Luxembourg, registered with the Luxembourg Register of Commerce and Companies under number B 114741 (referred to as **IMF Alliance**);

(8) **IMF NUTRITION LTD.,** incorporated under the laws of Ireland, with registered offices at Tara Court, Dublin Road, Naas, County Kildare, Ireland, registered with the Companies Registration Office under number 4131108 (referred to as **IMF Nutrition**).

The Sellers and the Purchasers are individually referred to as a **Party**, and collectively as the **Parties**.

WHEREAS

(A) Minami, Minami USA, IMF Alliance and IMF Nutrition are directly or indirectly involved in the business of developing, manufacturing, marketing, distributing and sale of Omega 3 based products and other nutritional supplements (the **Business**).

(B) Parties intend to pursue the following transactions (i) Minami and Minami USA wish to sell and MCO Health and Newco wish to purchase all the assets of Minami and certain assets of Minami USA necessary to the exploitation of the Business (the **Assets**) and (ii) Wijckmans Holding wishes to sell and Atrium Cooperatief wishes to purchase all the shares of IMF Alliance and (indirectly as a result thereof) all shares of IMF Alliance's 100% subsidiary IMF Nutrition (individually and where the context so requires together the **Shares**) (together the **Transaction**), on the terms and conditions set out in this agreement (the **Agreement**).

(C) The Purchasers have performed an analysis and due diligence investigation with respect to the Business, IMF Alliance and IMF Nutrition (the **Due Diligence**). For the purposes of this Due Diligence the Purchasers have had the opportunity to submit further questions to and receive answers from the Sellers in any matter it deemed proper or necessary in view of entering into this Agreement.

NOW IT IS HEREBY AGREED as follows

1. INTERPRETATION

1.1 In addition to terms defined elsewhere in this Agreement, the definitions of Schedule 1.1 (Interpretations) apply throughout this Agreement, unless the context requires otherwise.

1.2 Plural forms will include singular forms and vice versa, unless the context requires otherwise.

1.3 The descriptive words or phrases at the head of the various Clauses and sections thereof are inserted only for convenience and for reference. They are not intended to be a part of the Agreement and do not define, limit or describe the scope or intent of the particular Clause or section to which they refer.

1.4 Whenever a warranty is made "to the Sellers' knowledge" or is qualified by any similar expression, it is agreed that such a warranty is made by the Sellers only on the basis of the facts of which they have actual knowledge at Completion Date. For all purposes under this Agreement, a legal entity (including any of the Parties as applicable) shall be deemed to have knowledge of a particular fact if any of the persons listed in Schedule 1.4 (Sellers'

Knowledge) have knowledge or should upon due and careful enquiry reasonably have knowledge of that fact.

1.5 In the event of any difficulty of interpretation, the rules set out in articles 1156 to 1164 of the Belgian Civil Code shall apply. The application of article 1602, second paragraph, of the Belgian Civil Code is expressly waived.

2. SALE AND PURCHASE

2.1 Subject to the terms and conditions of this Agreement, (i) Minami and Minami USA sell the Assets to MCO Health and Minami transfers the Transferring Employees to Newco and MCO Health purchases the Assets from Minami and Minami USA and Newco assumes the Transferring Employees from Minami and (ii) Wijckmans Holding sells the Shares to Atrium Cooperatief and Atrium Cooperatief purchases the Shares from Wijckmans Holding, for the Purchase Price.

2.2 The risk and title to (i) the Assets shall pass from Minami and Minami USA to MCO Health and (ii) the Shares shall pass from Wijckmans Holding to Atrium Cooperatief at the Completion Date. On Completion Date the Transferring Employees will transfer from Minami to Newco in accordance with the provisions of Schedule 5 (Transferring Employees) of this Agreement.

3. ASSETS

3.1 The Assets transferred under this Agreement shall be (i) the clients list of Minami USA and (ii) all the assets of Minami necessary to conduct the Business, in each case free and clear of all Encumbrance, including without limitation:

(a) the Equipment and Inventory, including Minami USA’s Inventory which will be transferred to Minami prior to Completion;

(b) the Goodwill;

(c) the relationship with the Customers and Suppliers;

(d) the benefit (subject to the burden in so far as it relates to obligations to be performed post Completion) of all the Contracts;

(e) the Receivables, other than the receivables described in Clause 3.2 (b);

(f) the Transferring Employees (which will be assumed by Newco);

(g) the Transferring Intellectual Property and Licenses;

(h) the Lease Agreement and the hereto related security deposits;

(i) the benefit of any insurance claims in respect of the Assets, if any, up to Completion;

(j) deposits, security deposits and advances including advance payments made by Customers in relation to the Business in respect of services to be rendered after Completion and to the benefit of the Purchasers, in accordance with the terms and conditions of the Agreement; and

(k) the books, records, manuals and other materials in connection with the Business such as customers lists, sales and promotional material, manufacturing and quality control records and procedures, research and development files; provided that the Sellers may retain copies of its accounting and tax records.

3.2 Nothing in this Agreement shall operate to transfer the following assets (the **Excluded Assets**):

(a) any contract or arrangement entered into by Minami not related to the Business or otherwise;

(b) the receivable due by ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** and Minami USA;

(c) any cash in hand or at bank or cash equivalents held by or for Minami and/or Minami USA at the Completion Date (other than the deposits, security deposits and advances including advance payments made by Customers in relation to the Business in respect of services to be rendered after Completion as referred to in Clause 3.1 (j)); and

(d) all minute books and corporate records of Minami and Minami USA.

4. LIABILITIES

4.1 Subject to the terms and conditions of this Agreement, at the Completion Date the Purchasers shall assume and agree to pay, honour and discharge when due all of the following liabilities (and only such liabilities) (the **Assumed Liabilities**):

(a) all obligations and liabilities resulting from the ownership of the Assets and operation of the Business and accruing after the Completion Date; and

(b) the following obligations and liabilities of Minami relating to the Business:

(i) all Liabilities for Pro Rata Entitlements of the Transferring Employees in accordance with Clause 3.4 of Schedule 5 (Transferring Employees);

(ii) third party accounts payable and accrued expenses incurred in the normal course of Business which have not been paid at Completion Date;

(iii) account payable by Minami to IMF Alliance; and

(iv) two loans with ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]**, *i.e.* No. ● **[BANK ACCOUNT –**

PERSONAL AND CONFIDENTIAL INFORMATION] related to the purchasing of a car and No. ● **[BANK ACCOUNT – PERSONAL AND CONFIDENTIAL INFORMATION]** related to the purchasing of furniture.

4.2 Except as explicitly and specifically provided in Clause 4.1, the Purchasers shall not assume and shall not be liable or responsible for any obligation, commitment or liability, contingent or otherwise, accrued or non accrued, known or unknown and whether disclosed or undisclosed (i) related to any Assets or the Business whatsoever, arising or accruing prior to the Completion Date or (ii) of the Sellers (the **Excluded Liabilities**). Without limiting the generality of the foregoing, except as explicitly and specifically provided in this Agreement, the Purchasers shall not assume and the Sellers shall remain responsible for, any and all of the following liabilities, which shall constitute Excluded Liabilities:

(a) any liability for Taxes due in relation to the Business for the period up to the Completion Date;

(b) any liability related to financial or other indebtedness of Minami and/or Minami USA as at Completion Date whether or not related to the Business (including those liabilities in respect of debt-like obligations), other than the liabilities related to the financial debt described in Clause 4.1 (b) (iv);

(c) any liability related to products sold or services rendered before the Completion Date;

(d) any litigation or dispute attributable to the operation of the Business or the performance of the Contracts before the Completion Date, including the litigation with ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]**;

(e) any contractual liability of Minami and/or Minami USA, other than obligations under the Contracts to be performed after Completion;

(f) any liability related to the sales brokers acting for and on behalf of Minami USA;

(g) any liability or obligation arising out of, pertaining to or relating to the conduct of the Business before the Completion Date;

(h) any liability related to the Excluded Assets; or

(i) any liabilities other than the Assumed Liabilities, including, without limitation, any transaction fees, transaction bonuses and the liabilities or expenses for legal and audit services, other professional services and insurance, incurred outside of the ordinary course of Business to the Completion Date.

If an Excluded Liability would transfer to MCO Health and/or Newco as a result of this Transaction (regardless whether such liability would pass to MCO Health and/or Newco by virtue of contract, law or otherwise), Minami and Minami USA shall jointly and severally (**"***hoofdelijk en ondeelbaar*" / "*solidairement et indivisiblement*") hold harmless and indemnify MCO Health and/or Newco for any Loss and/or Costs suffered or incurred (including any costs and losses which MCO Health and/or Newco may suffer or incur by reason of taking any reasonable action to avoid, resist or defend against any such liability). It is specified for the avoidance of doubt that none of the limitations specified in Clause 9 shall apply in respect hereof.

5. SHARES

5.1 The Shares held by Wijckmans Holding in IMF Alliance comprise 2.523 registered shares, representing the entire share capital of IMF Alliance.

5.2 Atrium Cooperatief will purchase the Shares from Wijckmans Holding free and clear of any Encumbrance.

5.3 The Shares will be sold together with all rights attaching thereto, including the right to the full amount of all dividends which might be allocated to the Shares in respect of the current financial year of IMF Alliance.

6. PURCHASE PRICE

6.1 **Aggregate amount**

The aggregate amount of the purchase price for the Assets and the Shares shall be EUR 5.500.000 plus three milestone payments for an aggregate amount of up to EUR 4.000.000 (the **Purchase Price**).

6.2 **Adjustment**

6.2.1 The Purchase Price shall be increased by the excess of (i) the net asset value of the Assets less the Assumed Liabilities delivered at the Completion Date (the **Delivered Net Asset Value**) over (ii) the **Minimum Net Asset Value**. Conversely, the Purchase Price shall be decreased by the shortfall of (i) the Delivered Net Asset Value as compared to (ii) the Minimum Net Asset Value. The amount by which the Purchase Price shall be increased or, as the case may be, decreased shall constitute the **Price Adjustment Amount**.

6.2.2 The Sellers shall within 60 Business Days after the Completion Date deliver to the Purchasers their calculation of the Delivered Net Asset Value and of the corresponding Price Adjustment Amount.

6.2.3 The Purchasers shall within 40 Business Days after the delivery to the Purchasers of the Sellers' calculation (the **Verification Period**), cause such verification as the Purchasers shall deem useful to be performed with respect to the Sellers' calculation, at the Purchasers' sole expense. On the basis of that review, the Purchasers may during a 20 Business Day period following the Verification Period propose to the Sellers in writing (the **Notice of Objection**) such adjustments, if any, as shall in the Purchasers' judgment be required to determine the Delivered Net Asset Value. The Notice of Objection shall contain a statement of the basis of the Purchasers' objection.

6.2.4 If within 20 Business Days following the Verification Period the Purchasers have not given the Sellers a Notice of Objection, then the Purchasers shall be deemed to agree with the amount of the Delivered Net Asset Value and the corresponding Price Adjustment Amount calculated by the Sellers and that amount shall constitute the Delivered Net Asset Value and the corresponding Price Adjustment Amount.

6.2.5 If the Purchasers have given the Sellers a Notice of Objection, the Parties shall attempt to resolve the disputed issues and agree on the amount of the Delivered Net Asset Value, in which case that amount shall constitute the Delivered Net Asset Value and the corresponding Price Adjustment Amount shall be agreed on the basis thereof.

6.2.6 If the Parties are not able to reach an agreement within 20 Business Days from the notification of the Notice of Objection, the Parties hereby jointly appoint Deloitte represented by any of its auditors (the **Independent Expert**) as third-party expert to resolve the disputed issues and to determine the amount of the Delivered Net Asset Value and of the corresponding Price Adjustment Amount.

6.2.7 Not later than 10 Business Days after the appointment of the Independent Expert, (i) the Purchasers shall deliver their calculation of the Delivered Net Asset Value to the Independent Expert and (ii) the Sellers shall deliver a copy of their Notice of Objection to the Independent Expert.

6.2.8 The Independent Expert shall determine the amount of the Delivered Net Asset Value and of the corresponding Price Adjustment Amount and shall notify the Parties of its decision (it being understood that such notice shall include a statement of the basis of the Independent Expert's decision), within 30 Business days after its appointment. The amount determined by the Independent Expert shall be binding upon the Parties (in accordance with Article 1592 of the Belgian Civil Code) and shall constitute the Delivered Net Asset Value. The notice of the Independent Expert shall also state the Price Adjustment Amount which shall be equally binding upon the Parties.

6.2.9 The Purchasers and the Sellers shall each bear 50% of the Independent Expert's fees.

6.3 **Payment**

6.3.1 The Purchase Price will be paid by the Purchasers to the Sellers (or, in respect of the milestone payments, a company or entity designated by the Sellers) in three steps:

- EUR 5.500.000 at Completion Date;
- up to EUR 2.000.000 60 Business Days after the first anniversary of Completion Date:
    - EUR 1.000.000 if the level of sales (*i.e.* net amount of invoiced sales) made in Europe or from Europe to non-European countries (excluding the sales made in North America) during the 12 months period following Completion is at least at the same level than during the 2010 financial year (ended 30 June 2010); and

- an additional EUR 1.000.000 if the level of sales (*i.e.* net amount of invoiced sales) made in Europe or from Europe to non-European countries (excluding the sales made in North America) during the 12 months period following Completion grows between 10% and 20% in comparison to the 2010 financial year (ended 30 June 2010). The amount of EUR 1.000.000 will be paid on a prorated basis.

- if, within 30 months from Completion Date, a Minami product reaches the OTC-Drug status in a country, then the Purchasers will pay an amount (calculated and payable on a yearly basis) equal to 7,5% of the sales (*i.e.* net amount of invoiced sales) of such product sold as an OTC-Drug in this country for a period of 5 years after reaching such OTC-Drug status up to an aggregate amount of EUR 2.000.000.

6.3.2 For purposes of the earn-out calculation described in Clause 6.3.1 above, the Purchasers undertake (i) that ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** materials will during the first year after Completion only be sold to MCO Health (and not to any other division and/or subsidiary of the Purchasers or MCO Health) and (ii) to deliver to the Sellers a statement from their auditors confirming the amount of sales made during the period described in Clause 6.3.1 above.

6.3.3 Prior to Completion, the Sellers shall contact the VAT authorities in relation to whether VAT should be charged on the transfer of the Assets. The Parties shall abide by and comply with the advice of the VAT authorities. If required by Belgian law to charge VAT on the transfer of any of the Assets, then the Sellers shall without fail furnish the Purchasers with a valid tax invoice to enable the Purchasers to reclaim the VAT. The Purchasers shall be entitled to delay payment of any VAT to the Sellers without such a valid tax invoice.

6.3.4 At Completion, the part of the Purchase Price then payable shall be reduced with the amount equal to the Liabilities for Pro Rata Entitlements of the Transferring Employees as calculated and set out in Annex 3 to Schedule 5 (Transferring Employees) (which shall be considered to be settled accordingly and for which discharge shall be granted to the Sellers) and the balance shall be paid at Completion by wire transfer to the accounts designated by the Sellers.

6.3.5 If the Purchase Price is adjusted upwards, the Purchasers shall pay the Price Adjustment Amount to the Sellers within 10 Business Days after the final determination of the Price Adjustment Amount in accordance with Clause 6.2, by wire transfer to the accounts designated by the Sellers. If the Purchase Price is adjusted downwards, the Sellers shall reimburse the Price Adjustment Amount to the Purchasers within 10 Business Days after the final determination of the Price Adjustment Amount in accordance with Clause 6.2, by wire transfer to the accounts designated by the Purchasers.

6.4 **Allocation**

The Purchase Price will be allocated over the Assets and the Shares in accordance with Schedule 6.4 (Allocation Purchase Price) of this Agreement.

7. COMPLETION

7.1 Completion shall take place at the offices of ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** at 2 pm CET on 14 December 2010 or at such other place or at such other time or date as the Sellers and the Purchasers may mutually agree in writing.

7.2 At Completion, the Sellers shall do all of the following (the **Sellers' Completion Obligations**):

(a) transfer the Assets, the Assumed Liabilities, the Transferring Employees and the Shares in accordance with the terms and conditions of this Agreement and in compliance with any and all transfer formalities in relation thereto in a manner effective towards third parties;

(b) let the Purchasers into possession of the Assets and the Assumed Liabilities;

(c) deliver all titles and additional records or documentation in relation to or connected to the Assets and the Assumed Liabilities;

(d) register the transfer of the Shares in IMF Alliance to the Purchasers, effective as per the Completion Date, in the register of shareholders of IMF Alliance, by the entry of a declaration of transfer in said register;

(e) hand over to the Purchasers the register of shareholders of IMF Alliance

(f) deliver proof that the shares in IMF Nutrition are owned free and clear of any Encumbrance by IMF Alliance;

(g) transfer the Intellectual Property and Licenses referred to in Schedule 10 (Transferring Intellectual Property and Licenses);

(h) transfer the Lease Agreement set out in Schedule 11 (Lease Agreement) in compliance with any and all transfer formalities in relation hereto;

(i) deliver executed copies of the Consultancy Agreement and the Escrow Agreement;

(j) in respect of IMF Alliance, provide sufficient proof to the satisfaction of the Purchasers of (i) the sale of the shares in Nutrogenics, (ii) the liquidation of Suihiro, (iii) the payment of an amount of ● **[AMOUNT – WOULD BE PREJUDICIAL TO THE COMPANY]** to Minami Nutrition Ltd. (UK) and (iv) the repayment of all existing debt of IMF Alliance at Completion Date or, by default, the reservation of an equivalent amount of cash on the books of IMF Alliance;

(k) in respect of IMF Nutrition, provide sufficient proof to the satisfaction of the Purchasers of (i) the sale of all assets other than the Intellectual Property and (ii) the repayment of all existing debt of IMF Nutrition at Completion Date or, by default, the reservation of an equivalent amount of cash on the books of IMF Nutrition, in which case IMF Nutrition will promptly repay the amount of any excess reservation; and

(l) deliver the letters of resignation as directors of ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** in respect of IMF Alliance and ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** in respect of IMF Nutrition, as attached to this Agreement in Schedule 7.2 (Resignation Letters).

7.3 At Completion, the Purchasers shall do all of the following (the **Purchasers' Completion Obligations**):

(a) pay the Purchase Price to the Sellers in accordance with this Agreement;

(b) register or cause to be registered the transfer of the Shares in IMF Alliance, effective as per the Completion Date, in the register of shareholders of IMF Alliance, by the entry of a declaration of transfer in said register

(c) hold an extraordinary shareholders' meeting of IMF Alliance and an extraordinary shareholders' meeting of IMF Nutrition, acknowledging the resignation of the directors of IMF Alliance and IMF Nutrition and resolving on the replacement of such directors; and

(d) deliver executed copies of the Consultancy Agreement and the Escrow Agreement.

Without prejudice to the rights under this Agreement and save for fraud ("*bedrog*" / "*dol*") and/or willful concealment and/or intentional misconduct, the Purchasers shall procure that all current directors of IMF Alliance and IMF Nutrition will be granted unconditional discharge ("*kwijting*" / "*décharge*") for the performance of their duties as directors up until Completion Date at the next relevant annual meeting of the company concerned. The Purchasers shall procure that in the event of any subsequent transfer of shares in IMF Alliance or IMF Nutrition, the transferee will comply with these commitments. Without prejudice to the rights under this Agreement and save for fraud ("*bedrog*" / "*dol*") and/or willful concealment and/or intentional misconduct, the Purchasers shall procure that neither the Purchasers nor IMF Alliance or IMF Nutrition shall initiate any legal action against the current directors of IMF Alliance or IMF Nutrition.

7.4 At Completion, the Sellers and the Purchasers hereby appoint any and all managers of IMF Alliance, acting individually, with power of substitution, to file as soon as practicable following Completion a notice ("*réquisition*") at the Luxembourg Register of Commerce and Companies in respect of the transfer of the Shares from the Sellers to the Purchasers and to register or cause to be registered the transfer of the Shares in the register of shareholders of IMF Alliance.

7.5 At Completion, IMF Alliance shall hereby acknowledge and accept the transfer of the Shares from the Sellers to the Purchasers, made as per the Completion Date, for the purpose of article 190 of the Luxembourg law of 10 August 1915 on commercial companies, as amended, and article 1690 of the Luxembourg Civil Code.

7.6 No Party shall be obliged to complete the sale and purchase of the Assets (and the transfer of the Transferring Employees) and the Shares unless all of the obligations of the respective Parties which are to be performed on Completion are performed in accordance with the terms of this Agreement.

7.7 If any of the provisions of Clause 7.2 or 7.3 are not complied with at Completion, the Purchasers (in the event of non-compliance with any of the provisions of Clause 7.2) or the Sellers (in the event of non-compliance with any of the provisions of Clause 7.3) may (at their reasonable discretion):

(a) defer the date on which the Completion has to take place to a date not more than 5 Business Days after the date set out in Clause 7.1 (in which case this Clause shall apply to the contemplated date for Completion as so deferred) and any action already taken shall then be deemed not to have occurred and the Parties shall take all action necessary to restore them to their respective positions prior to such actions being taken;

(b) proceed to Completion as far as practicable (without prejudice to their rights hereunder, including the right to pursue specific performance against the other Party for any action not taken at Completion).

7.8 Without prejudice to the generality of Clauses 7.6 and 7.7 hereof, the Parties acknowledge that the Sellers will not be in a position to deliver to the Purchasers the following documents at Completion:

(a) a valid certificate in accordance with article 442bis of the Belgian Income Tax Code, evidencing that no taxes are due by Minami and that Minami is not subject to any pending tax audit;

(b) a valid certificate in accordance with article 93undecies B of the Belgian VAT Code, evidencing that no VAT taxes are due by Minami and that Minami is not subject to any pending VAT audit;

(c) a valid certificate in accordance with article 16ter of the Royal Decree nr. 38 of 27 July 1967 on the organization of the social status of self-employed persons, evidencing that no social security obligations of Minami are outstanding in relation to self-employed persons up to the last quarter before Completion; and

(d) a confirmation from the relevant social security authorities stating that no social security obligations of Minami are outstanding in relation to the Transferred Employees up to the last quarter before Completion, as a result of which the transfer of the Assets, the Assumed Liabilities, the Transferring Employees and the Shares in accordance with the terms and conditions of this Agreement shall not be effective towards respectively the tax authorities in accordance with article 442bis of the Belgian Income Tax Code and article 93undecies B of the Belgian VAT Code and the social security authorities in accordance with article 16ter of the Royal Decree nr. 38 of 27 July 1967 on the organization of the social status of self-employed persons (together herein also referred to as the **Authorities**) pending the expiry of the periods stipulated in those respective legal provisions following the notification of this Agreement to the Authorities.

Parties have agreed that they will not postpone Completion for this reason and have agreed that the Sellers shall immediately following Completion proceed to these notifications to the Authorities in accordance with the requirements set forth in those respective legal provisions.

Without prejudice to the foregoing and to the fact that such obligations are also an Excluded Liability in respect of which a specific indemnification obligation is provided for under Clause 11 of this Agreement (which shall apply cumulatively as the case may be), the Sellers jointly and severally (**“***hoofdelijk en ondeelbaar*” / “*solidairement et indivisiblement*”) undertake (i) to pay to the Authorities upon first demand of the Purchasers any and all outstanding amounts due to the Authorities for the period up to and including Completion and (ii) to keep the Purchasers fully indemnified for any Losses that would be suffered by them as a result of any action that would be undertaken or right that would be exercised by either of the Authorities against the Assets, the Assumed Liabilities, the Transferring Employees or the Shares further to the fact that the transfer would at any time whether prior to or after the notifications not be effective against them.

In case the Sellers would fail to do so, the Purchasers shall without being obliged thereto, have the right to pay on behalf of the Sellers any amounts due to the Authorities. Consequently, the Sellers shall, without prejudice to any other right of action the Purchasers would have under this Agreement, jointly and severally (**“***hoofdelijk en ondeelbaar*” / “*solidairement et indivisiblement*”) hold harmless and indemnify the Purchasers for any Loss and/or Costs suffered or incurred by the Purchasers in this respect. The Parties stipulate for the avoidance of doubt that the payment of the milestones by the Purchasers to the Sellers as set out in Clause 6.3.1 shall be set off against any amount paid by the Purchasers on behalf of the Sellers to the Authorities under this Clause 7.8.

7.9 Both Parties shall take the reasonable and necessary steps and shall fully co-operate with each other in view of the transfer of the Assets, the Assumed Liabilities and the Shares, as set forth herein.

7.10 The failure by the Sellers to assign to the Purchasers at Completion Date any Contract, License or Asset shall not relieve any of the Parties hereto from its respective obligations to consummate the transactions contemplated by this Agreement.

For a period of ● **[TIME PERIOD – WOULD BE PREJUDICIAL TO THE COMPANY]** following Completion (or such longer period as may be required with respect to the Contracts and Licenses listed in Schedule 7.10 (the **Non-transferring Contracts**

and Licenses) for them to be replaced by new contracts and licenses entered into directly by the Purchasers), the Sellers shall use their best efforts to validly assign to the Purchasers the Contracts, Licenses, Assets and Non-transferring Contracts and Licenses, it being understood that such Non-transferring Contracts and Licenses will need to be replaced by new contracts and licenses entered into directly by the Purchasers to allow the Purchasers to continue to operate the Business after Completion as it is currently operated.

Notwithstanding the foregoing, if, upon Completion, the Sellers have not assigned to the Purchasers any Contract, License or Asset or the Purchasers have not entered into new contracts or licenses replacing the Non-transferring Contracts and Licenses, the Sellers shall pending such assignment or entering into as aforesaid (i) provide the Purchasers with the economic benefits of such Contract, License, Asset or Non-transferring Contract and License, (ii) cooperate in any lawful arrangement designed to provide such benefits to the Purchasers and (iii) enforce, at the request and expense of and for the benefit of the Purchasers any rights of the Sellers arising from any such Contract, License, Asset or Non-transferring Contract and License, including the right to elect to terminate such Contract in accordance with the terms thereof upon the written request of the Purchasers.

To the extent that the Purchasers are so provided the benefits of any Contract, License, Asset or Non-transferring Contract and License and to the extent permissible and lawful thereunder, the Purchasers shall during and for the period the benefits have been so provided (i) pay, perform and discharge, at the discretion of the Sellers and for the benefit of any third party, the obligations of the Sellers under or in connection with the relevant Contract, License, Asset or Non-transferring Contract and License and (ii) agree to indemnify and keep the Sellers indemnified for any Loss and/or Costs suffered or incurred by the Sellers as a result of the Purchasers' performance of, or failure to perform, the obligations to be performed under such Contract, License or Non-transferring Contract and License.

In case a Contract, License or Asset (other than Non-transferring Contracts and Licenses), cannot be transferred or assigned within the time period as aforesaid and subject to the arrangements pending such assignment as set forth in this Clause, the Sellers shall, without prejudice to any other right of action the Purchasers would have under this Agreement, indemnify and keep the Purchasers indemnified for any Loss and/or Costs suffered or incurred by the Purchasers in this respect.

7.11 The Sellers shall use their best efforts with the co-operation of the Purchasers to procure the extension of the agreement with ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** into North America.

8. SELLERS' WARRANTIES – INDEMNIFICATION

8.1 The Sellers jointly and severally ("*hoofdelijk en ondeelbaar*" / "*solidairement et indivisiblement*") represent and warrant to the Purchasers, IMF Alliance and IMF Nutrition that, subject to the provisions of this Agreement, and in particular to the provisions of Clause 9 (Limitations), each of the statements set out in Schedule 8 to this Agreement (the **Sellers' Warranties**) is true, accurate and not misleading at the Completion Date.

8.2 Each of the Sellers' Warranties is separate and independent and shall not be limited by reference to any other provision of Schedule 8 (Sellers' Warranties). However, if the same event, matter or circumstances can give rise to a Claim under several provisions of Schedule 8 (Sellers' Warranties), the Purchasers, IMF Alliance and/or IMF Nutrition shall only be indemnified once (and without, for the avoidance of doubt, duplication amongst themselves) for Losses and/or Costs suffered or incurred in respect thereof.

8.3 Subject to the provisions of this Agreement, the Sellers shall jointly and severally ("*hoofdelijk en ondeelbaar*" / "*solidairement et indivisiblement*") hold harmless and indemnify the Purchasers, IMF Alliance and IMF Nutrition for any Loss and/or Costs suffered or incurred by the Purchasers, IMF Alliance and/or IMF Nutrition in the event a Sellers' Warranty is untrue, inaccurate and/or misleading.

8.4 The rights of the Purchasers, IMF Alliance and IMF Nutrition under this Clause 8 are personal to the Purchasers, IMF Alliance and IMF Nutrition and, accordingly, no buyer or other transferee of all or part of the Assets and/or the Shares, other than as part of security interests to banks, shall be entitled to make any Claim under this Clause 8 against the Sellers.

8.5 The contents and scope of each of the Sellers' Warranties shall be limited only by the information which is disclosed in the Disclosure Letter attached to this Agreement in Schedule 8.5 (Disclosure Letter), provided that any information contained in such Disclosure Letter to which no specific reference is made in the Sellers' Warranty in question shall be deemed to limit the contents and scope thereof only if, and to the extent that, any prudent and diligent person in similar circumstances would regard this information as having such an effect despite the absence of such a specific reference and provided further, in each case, that such information is disclosed in sufficient detail to enable the Purchasers to assess its impact on the Business. It is stipulated for the avoidance of doubt that any information disclosed to the Purchasers during the Due Diligence or otherwise shall not limit the content and scope of the Sellers' Warranties.

9. LIMITATIONS

9.1 Financial limits

The liability of the Sellers in respect of Claims under this Agreement for breaches of the Sellers' Warranties shall be limited as follows:

(a) the Sellers shall not be liable in respect of any Claim except to the extent that the aggregate amount of Loss and/or Costs resulting from any and all Claims exceed in aggregate ● **[AMOUNT – WOULD BE PREJUDICIAL FOR THE COMPANY]** and provided that, if that amount is exceeded only the excess of that amount shall be payable. Series of Claims arising from substantially identical facts shall be aggregated for the purposes of this Clause 9.1(a); and

(b) the maximum aggregate liability of the Sellers under the Sellers' Warranties shall not exceed ● **[AMOUNT – WOULD BE PREJUDICIAL FOR THE COMPANY]** of the Purchase Price.

9.2 **Time limits**

The liability of the Sellers in respect of all Claims shall terminate:

(a) upon the expiry of ● **[TIME PERIOD – WOULD BE PREJUDICIAL FOR THE COMPANY]** after the date upon which the right of the Tax authorities or any other competent authorities to assess or claim any Taxes in respect of the matters giving rise to such a Claim is barred by all applicable statutes of limitation, in respect of matters set out in Clause 9 (Taxation) of Schedule 8 (Sellers' Warranties);

(b) ● **[TIME PERIOD – WOUD BE PREJUDICIAL FOR THE COMPANY]** after the Completion Date, in respect of all other Sellers' Warranties,

except in respect of any Claim of which notice is given to the Sellers as described in this Agreement before the relevant date in paragraph (a) and/or (b) above. The liability of the Sellers in respect of any Claim shall in any event terminate if proceedings in respect of it have not been commenced within 9 months of service of notice of that Claim.

9.3 **Contingent liabilities**

The Sellers shall have no obligation to indemnify the Purchasers in respect of any liability which is contingent ("*voorwaardelijke of latente verbintenis*" / "*obligation conditionnelle ou éventuelle*") unless and until such contingent liability becomes an actual liability and is due and payable, provided, however, that this Clause shall not have the effect of preventing the Purchasers from validly making a Claim in respect of a contingent liability within the time limit specified in Clause 9.2, even though it has not yet become an actual liability.

9.4 **Exclusions**

The Sellers shall not be liable in respect of a Claim if and to the extent that it relates to any Loss and/or Cost:

(a) which would not have arisen but for a change after Completion in the accounting basis on which the Purchasers, IMF Alliance or IMF Nutrition value their (its) assets or a change in the Tax structure or corporate structure of the Purchasers, IMF Alliance or IMF Nutrition or a part thereof;

(b) which arises as a result of any change after Completion of the date to which the Purchasers, IMF Alliance or IMF Nutrition make(s) up their (its) accounts or in the basis, methods or policies of accounting of the Purchasers, IMF Alliance or IMF Nutrition other than a change which is reported by the auditors for the time being of the Purchasers, IMF Alliance or IMF Nutrition to be necessary in their (its) opinion because such basis, methods or policies of accounting as at the Completion

Date are not in accordance with any published accounting practice or principle then current;

(c) in respect of the Shares, for which a specific provision is made, or of which the payment or discharge is reflected, in the Accounts of IMF Alliance or IMF Nutrition, and up to the amount of such provision; or

(d) which would have not arisen but for a change in law or regulation after the Completion Date, excluding (i) changes that purport to be effective retrospectively in whole or in part and (ii) changes in interpretation or implementation.

9.5 **Notice**

If the Purchasers become aware of a matter or circumstance which is likely to give rise to a Claim, the Purchasers shall give notice to the Sellers specifying that matter or circumstance in reasonable detail, and setting out such other facts as the Purchasers deem necessary, as soon as reasonably practicable after it becomes aware of that matter or circumstance. Any failure by the Purchasers to give notice as contemplated by this Clause 9.3 in relation to any matter or circumstance shall not, for the avoidance of doubt, prevent the Purchasers from making any Claim arising from that matter or circumstance, but the Sellers shall not be liable for any Costs in respect of any such Claim to the extent that they are increased, or are not reduced, as a result of such failure.

9.6 **Conduct of third party claims**

If a Claim arises as a result of, or in connection with, a liability or alleged liability to a third party (a **Third Party Claim**), then the Purchasers shall:

(a) provide the Sellers with copies of all documents and correspondence from that third party, and all other correspondence and documents relating to the Third Party Claim as the Sellers may reasonably request, subject to the Sellers agreeing to keep all such information and documents confidential and to use them only for the purpose of dealing with the Third Party Claim;

(b) (i) consult with the Sellers as is reasonably practicable in relation to the conduct of any proceedings arising out of the Third Party Claim and (ii) ensure that Sellers' comments shall be taken into account in so far as such comments are reasonable, and (iii) not make any admission of liability, agreement, settlement or compromise in relation to the Third Party Claim without the approval of the Sellers, such approval not to be unreasonably withheld taking into account the interest of the Business; and

(c) inform the Sellers of the progress of such proceedings.

9.7 **Mitigation**

Nothing in this Agreement shall be deemed to relieve the Purchasers, IMF Alliance or IMF Nutrition from any duty under applicable law to mitigate any Loss and/or Costs incurred by it.

9.8 **Recovery from third parties**

If:

(i) the Sellers make a payment in respect of a Claim (the **Damages Payment**); and

(ii) the Purchasers, IMF Alliance or IMF Nutrition receive(s) any sum (or make(s) any savings or receives any quantifiable financial benefit) which would not have been received but for the circumstance which gave rise to that Claim (the **Third Party Sum**); and

(iii) the receipt of that sum was not taken into account in calculating the Damages Payment;

the aggregate of the Third Party Sum and the Damages Payment exceeds the amount required to compensate the Purchasers in full for the Loss or Cost which gave rise to the Claim in question, such excess being the **Excess Recovery**;

then the Purchasers shall, promptly on receipt of the Third Party Sum by the Purchasers, IMF Alliance or IMF Nutrition, repay to the Sellers a net amount (after Taxes, if any) equal to the lower of (i) the Excess Recovery and (ii) the Damages Payment.

9.9 **Insurances**

Without prejudice to the duty of the Purchasers, IMF Alliance and IMF Nutrition to mitigate any loss in respect of any breach of the Sellers' Warranties, if in respect of any matter which would otherwise give rise to a breach of the Sellers' Warranties the Purchasers, IMF Alliance and/or IMF Nutrition are (is) entitled to claim under any policy of insurance (or would have been so entitled had it entered into an insurance cover equivalent to the one existing at Completion), the net amount (after Taxes, if any) of insurance monies to which the Purchasers, IMF Alliance and/or IMF Nutrition are (is) or would have been entitled shall reduce *pro tanto* or extinguish the Claim.

9.10 **Basis of Claims**

Any Claim shall be calculated on an after-tax basis. In particular, but without limitation, there shall be taken into account the amount by which any Taxes, for which the Purchasers, IMF Alliance or IMF Nutrition are (is) now or in the future accountable or liable to be assessed, is reduced or extinguished as a result of the matter giving rise to such liability, such Taxes to be calculated on the basis of rates of Taxes prevailing at the time of the Claim.

If any amount paid as indemnification for Loss and/or Costs were to be subject to any Taxes, the amount so payable shall be grossed up by such amount as will ensure that after payment of such Taxes there shall be left a sum equal to the amount which would otherwise be payable.

9.11 **No limitation**

None of the limitations contained in this Clause 9 shall apply to (i) any Claim which is attributable to fraud ("*bedrog*" / "*dol*") and/or willful concealment or intentional misconduct on the part of the Sellers or (ii) any Claim relating to the Sellers' Warranties in respect of ownership and title to the Assets and Shares under Clause 3 (Assets) and Clause 4 (Shares) of Schedule 8 (Sellers' Warranties) or (iii) any Claim resulting from any other covenant or obligation of the Sellers contained in Clauses 4.2, 6.2, 6.3.5, 7.8, 7.10, 11, 12, 13, 14, 16, 17 and 19 of this Agreement.

10. PURCHASERS' WARRANTIES

10.1 The Purchasers warrant to the Sellers that:

(a) at Completion Date, the Purchasers are companies duly organized, registered and existing under the laws of the Netherlands and Belgium respectively;

(b) at Completion Date, the Purchasers are not in bankruptcy, liquidation or receivership (and no order or resolution therefore has been presented and no notice of appointment of any liquidator, receiver, administrative receiver or administrator has been given), nor are there any grounds or circumstances on the basis of which any such procedure may be requested;

(c) the Purchasers have full legal power and authority, without the consent of any other person, to assume and perform any and all obligations to be assumed and performed under this Agreement by the Purchasers, and no further corporate action on the part of the Purchasers is necessary to authorize this Agreement or the performance of the transactions contemplated thereunder;

(d) the Purchasers, IMF Alliance and IMF Nutrition will not, during a period of ● **[TIME PERIOD – WOULD BE PREJUDICIAL TO THE COMPANY]** following Completion, substantially change or cease the nature or conduct of the Business by the Sellers, IMF Alliance and IMF Nutrition at Completion.

10.2 The Purchasers undertake to reimburse the Sellers for any Loss and/or Costs suffered or incurred by the Sellers arising from any breach of the Purchasers' warranties set out in Clause 10.1 above.

11. SPECIFIC INDEMNITY

Without prejudice to any specific Clause of this Agreement, the Sellers agree jointly and severally ("*hoofdelijk en ondeelbaar*" / "*solidairement et indivisiblement*") to fully indemnify the Purchasers and hold the Purchasers harmless against any Loss and/or Costs suffered or incurred by the Purchasers resulting from:

(a) any claims in relation to the Excluded Assets;

(b) any claims in relation to the Excluded Liabilities;

(c) any claims in relation to Taxes due in relation to the Business for the period up to the Completion Date;

(d) any claims in relation to any matters as mentioned in Clause **Erreur ! Source du renvoi introuvable.** (Indemnities) of Schedule 5 (Transferring Employees);

(e) any Claim resulting from any other covenant or obligation of the Sellers contained in Clauses 4.2, 6.2, 6.3.5, 7.8, 7.10, 11, 12, 13, 14, 16, 17 and 19 of this Agreement;

(f) any breach of Clause 13 of this Agreement;

(g) any claims in relation to commissions accrued or outstanding at Completion Date in respect of Minami USA's sales brokers; and

(h) any claims in relation to any subsidiaries or affiliates of IMF Alliance (other than IMF Nutrition), including without limitation any claims in relation to the liquidation of Suihiro.

12. ESCROW AGREEMENT

12.1 On the Completion Date, the Parties shall execute an escrow agreement between the Purchasers, Wijckmans Holding, Minami and ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** (the **Escrow Agreement**), as attached to this Agreement in Schedule 12 (the Escrow Agreement).

12.2 Upon execution of the Escrow Agreement, Wijckmans Holding and Minami shall deliver or cause to be delivered to ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]**, by wire transfer, the sum of ● **[AMOUNT – WOULD BE PREJUDICIAL TO THE COMPANY]** (the **Escrow Amount**), securing payment of any amount that might be due by the Sellers to the Purchasers under the terms and conditions of this Agreement.

12.3 The Parties agree that the Escrow Agreement and the Escrow Amount will stay in place until ● **[TIME PERIOD – WOULD BE PREJUDICIAL TO THE COMPANY]** after the Completion Date, except (i) when notice of a Claim is given by the Purchasers to the Sellers before that date, in which case the Escrow Agreement and the Escrow Amount will stay in place until Parties have reached an agreement or obtained a final award (decision) of a court or an arbitral tribunal or (ii) when the Escrow Amount has been released in full before that date.

13. PROTECTIVE COVENANTS

13.1 The Sellers and their ultimate controlling shareholders (*i.e.* ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]**) as well as ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** covenant with the Purchasers that they shall not (and procure that any persons or company connected, affiliated or related to them shall not), directly or indirectly (through a company or entity controlled by them, through any related person or otherwise), in any matter or capacity, for a period of ● **[TIME PERIOD – WOULD BE PREJUDICIAL TO THE COMPANY]** after Completion, in the countries where the Business is operated:

(a) be concerned in any business which is competitive or likely to be competitive with the Business as carried out at Completion; or

(b) canvass or solicit orders for services similar to those being provided in connection with the Business at Completion from any person who is at Completion or has been at any time within the year prior to Completion a customer of the Business; or

(c) induce or attempt to induce any director, manager or employee of the Business to leave the employment of the Business with a view to hiring such person; or

(d) induce or attempt to induce any person, who is at Completion or has been at any time within the year prior to Completion a supplier of services to the Business or a party to a Contract, to cease to supply or contract, or to restrict or vary the terms of supply or contract, to the Business; or

(e) make use of or (except as required by law or any competent regulatory body) disclose or divulge to any third party any information of a confidential nature relating to the Business.

13.2 Each breach of the covenant set out in Clause 13.1 by the Sellers creates the right for the Purchasers to receive indemnification in cash from the Sellers for the Loss and/or Costs suffered or incurred, it being understood that such Loss and/or Costs will be assumed equal to ● **[AMOUNT – WOULD BE PREJUDICIAL TO THE COMPANY]** per breach provided further that if the Loss and/or Costs effectively suffered or incurred by the Purchasers exceed such assumed amount, the Purchasers are entitled to claim from the Sellers the payment of the full amount of such Loss and/or Costs.

13.3 The covenants set out in Clause 13.1 and 13.2 are regarded by the Parties as fair, reasonable and justified. Should any court or other competent authority determine any such obligations to be invalid or unenforceable as to their scope, territory or duration, these obligations shall not be null and void but their scope, territory or duration shall be deemed to be reduced to that determined by the said court or authority to be valid and enforceable.

13.4 The Sellers, as part of their obligation to deliver the Transferring Intellectual Property and Licenses, undertake to change and/or cause to have changed the name (both as corporate name (and/or the abbreviations and derivations thereof) and as trade names (and/or the abbreviations and derivations thereof)) of all entities not within the scope of the Transaction and bearing or otherwise using the name "Minami" within 30 days after Completion Date, except for Minami NV having its registered offices at Groeningenlei 124, 2550 Kontich, Belgium, registered with the Crossroads Bank for Enterprises under number 0429.653.778, which deploys no other activities than wealth management. They undertake and cause that ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** as well as ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** and their descendants will not use themselves the name Minami or any comparable names (in whatever form) for commercial purposes otherwise than as corporate name of Minami NV and limit the latter's activities to a holding and consulting company nor grant rights to third parties to make use of the Minami name or any comparable names (in whatever form) (to the extent any rights in respect thereof would still rest with the Sellers following Completion) for commercial purposes whether or not as part of a brand name, website, logo or any other intellectual property rights. If ever the activities of Minami NV were to be different from the agreed permissible activities, the Sellers will proceed to a name change of Minami NV at the first request of the Purchasers.

13.5 Without prejudice to Clause 13.4, the Sellers shall be entitled to continue to use the name "Minami" as corporate name if and to the extent such is required pending the assignment of any Contract, License or Asset or the entering into of a new contract or license replacing a Non-transferring Contract and License, in accordance with Clause 7.10. They will however cause any name change as otherwise required further to this Agreement to then occur at the first request of the Purchasers.

13.6 The Sellers undertake to pay, within the ordinary business cycle but no later than ● **[TIME PERIOD – WOULD BE PREJUDICIAL TO THE COMPANY]** after Completion, all commissions accrued or outstanding at Completion Date in respect of Minami USA's sales brokers.

13.7 ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]**, as ultimate controlling shareholders of the Sellers, as well as ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** will sign this Agreement for acknowledgement and consent with this Clause 13.

14. ANNOUNCEMENTS

14.1 Neither Party shall make or permit any person connected with it to make any announcement concerning this sale and purchase of the Business or any ancillary matter prior to, on or after Completion, unless explicitly otherwise agreed upon by the Parties.

14.2 Nothing in this clause prevents any announcement being made or any confidential information being disclosed:

(a) with the written approval of the Sellers and the Purchasers, which in the case of any announcement must not be unreasonably withheld or delayed; or

(b) to the extent required by law, any court of competent jurisdiction or any competent regulatory body, but if a person is so required to make any announcement or to disclose any confidential information, the relevant party must promptly notify the other Parties, where practicable and lawful to do so, before the announcement is made or disclosure occurs (as the case may be) and must co-operate with the other Parties regarding the timing and content of such announcement or disclosure (as the case may be) or any action which the other Parties may reasonably elect to take to challenge the validity of such requirement.

15. NOTICES

15.1 Any notices or communications under this Agreement or in connection herewith will be in writing and delivered by hand or sent by registered mail to the addresses set out below. Such notice or communication will be deemed to have been given on the day of delivery (if by hand) or of the postal stamp (if by registered mail). The Parties may change their addresses by notice to the other Parties in accordance with this Clause 15.

If to the Sellers:	If to the Purchasers:
Minami NV A/o ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** Groeningenlei 124 2550 Kontich Belgium Fax: +32 (0)3 457 12 65 With a copy to: ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** Generaal Lemanstraat 27 2018 Antwerp Belgium Fax: +32 (0)3 201 27 65	MCO Health B.V. A/o ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** Wormerweg 1 1311 XA Almere The Netherlands Fax: +31 36 546 0901 With a copy to: Atrium Innovations Inc. A/o V.P. Legal Affairs Boulevard du Parc-Technologique 1405 G1P 4P5 Québec (Québec) Canada Fax: 418 652 1051

15.2 In case of an emergency, Parties can give notice by fax sent to the fax numbers set out above, which must be confirmed by registered mail within three business days of the sending of the fax. They will then be deemed given on the date of sending of the fax.

16. EXPENSES

Except as otherwise expressly provided in this Agreement, each Party shall pay the costs and expenses incurred by it in connection with the entering into and completion of this Agreement.

17. PAYMENTS

Save as otherwise specifically set out in this Agreement, if a Party defaults in the payment when due of any sum payable under this Agreement, it shall pay interest at an annual rate of one per cent (100 basis points) above EURIBOR three months on that sum from the date on which payment is due until the date of actual payment, which interest shall accrue from day to day, without the need for any specific notice, and be compounded annually.

18. SEVERABILITY

18.1 If any provision in this Agreement shall be held to be illegal, invalid or unenforceable, in whole or in part, under any applicable law, that provision shall be deemed not to form part of this Agreement, and the legality, validity or enforceability of the remainder of this Agreement shall not be affected.

18.2 Each Party shall use its reasonable best efforts to immediately negotiate in good faith a valid replacement provision for such illegal, invalid or unenforceable provision.

19. ASSIGNMENT OF RIGHTS AND OBLIGATIONS

Except as otherwise provided in this Agreement and, in respect of the Purchasers, other than as part of security interests to banks, no Party may assign all or part of its rights and obligations under this Agreement to any third party (through a sale, a capital contribution, a donation or any other transaction, including the sale or contribution of a division or of a business as a whole, or a merger or split-up) without the prior written consent of the other Parties (which consent shall not be unreasonably withheld or delayed). As long as such consent has not been obtained, the assigning Party shall continue to be liable for all obligations that it intended to assign.

20. WHOLE AGREEMENT

This Agreement contains the whole agreement between the Parties relating to the Transaction contemplated by this Agreement and supersedes all previous agreements, whether oral or in writing, between the Parties relating to this Transaction. This Agreement may only be amended in writing and where such amendment is signed by all the Parties.

21. NO RESCISSION

Save as explicitly provided in this Agreement and save for fraud ("*bedrog*" / "*dol*") and/or willful concealment and/or intentional misconduct, the Purchasers waive their rights, if any and whether in whole or in part, to annul, rescind, dissolve or cancel this Agreement, or to request such annulment, rescission, dissolution or cancellation after Completion, including on the basis of general provisions of contract law (including article 1184 of the Belgian Civil Code).

22. APPLICABLE LAW AND JURISDICTION

The Agreement will be governed by, and will be construed and interpreted in accordance with, the laws of Belgium. The courts of Brussels will have full jurisdiction in respect of any dispute arising in connection with, or at the occasion of, the entering into, execution or interpretation of this Agreement.

23. LANGUAGE

The language of this Agreement and the transactions envisaged by it is English and all notices, demands, requests, statements, certificates or other documents or communications must be in English unless otherwise agreed. However, where a term in Dutch and/or in French is given in italics or in italics and in brackets after an English term and there is any inconsistency the meaning in Dutch and/or French shall prevail.

THIS AGREEMENT HAS BEEN SIGNED BY THE PARTIES (OR THEIR DULY AUTHORISED REPRESENTATIVES) IN SIX COUNTERPARTS, AND EACH PARTY ACKNOWLEDGES RECEIPT OF ONE SUCH COUNTERPART.

SIGNATORIES

FOR WIJCKMANS HOLDING COMM. V

____

Name: Mr. Jozef Wijckmans
Function: Statutory Business Manager

Stibbe

REDACTED COPY

FOR MINAMI NUTRITION NV

__________________________________ __________________________________

FOR MINAMI NUTRITION INC.

____

THE SELLERS' ULTIMATE CONTROLLING SHAREHOLDERS AND MRS. MARIKO MINAMI FOR ACKNOWLEDGEMENT AND CONSENT WITH CLAUSE 13

__________________________________ __________________________________

FOR ATRIUM COOPERATIEF U.A.

____

Name:
Function:

____

Name: Atrium Innovations Inc.
Function: Director (represented by Mr. ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]**, special proxy holder)

FOR MCO HEALTH B.V.

____

Name:
Function:

FOR MINAMI NUTRITION HEALTH BVBA

____

Name:
Function: Managing Director (represented by
Mr. ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]**, permanent representative)

IN THE PRESENCE OF AND FOR ACCEPTANCE IMF ALLIANCE CORPORATION SARL

____

Name:
Function:

IN THE PRESENCE OF AND FOR ACCEPTANCE IMF NUTRITION LTD.

____

Name:
Function:

SCHEDULE 1.1

INTERPRETATION

In this Agreement:

Accounts means (i) the audited financial statements of Minami for the year ended 30 June 2010, (ii) the audited financial statements of IMF Alliance and IMF Nutrition for the year ended 31 December 2009 and (iii) non-audited interim financial statements for Minami, IMF Alliance and IMF Nutrition as of 31 October 2010.

Assets has the meaning set out in Recital (B) and Clause 3.

Assumed Liabilities means the liabilities which will be assumed by the Purchasers, as described in Clause 4.1.

Business means the meaning set out in recital (A).

Business Day means a day (other than a Saturday or Sunday) on which banks are generally open in Brussels for normal business.

Claim means a claim for breach of the Sellers' Warranties.

Clause means a clause of the Agreement.

Completion means the completion of the sale and purchase of the Assets and the transfer of the Transferring Employees and the sale and purchase of the Shares.

Completion Date means the date of signing of this Agreement.

Consultancy Agreement means the consultancy agreement between ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** and Newco, as attached to this Agreement in Schedule 9 (Consultancy Agreement).

Contracts means all contracts and engagements (other than the Employment Agreements) whether in writing or otherwise entered into or orders made before the date hereof by or on behalf of the Sellers with third parties in connection with the Business, including those that are listed in Schedule 4 and Schedule 7.10.

Costs means all liabilities, actions, proceedings, costs (including legal and other professional fees and costs, to the extent permitted by law), expenses, damages, claims and demands.

Customer(s) means the customers of the Business at the Completion Date, as listed in Schedule 3.

Delivered Net Asset Value has the meaning set out in Clause 6.2.1.

Disclosure Letter means the letter of the same date of this Agreement from the Sellers to the Purchasers disclosing information constituting exceptions to the Sellers' Warranties.

Due Diligence means the meaning set out in recital (C).

Employment Agreements means the employment agreements entered into between Minami and the Transferring Employees.

Encumbrance means any option, right to acquire, mortgage, charge, pledge, lien or other form of security and any agreement relevant to create any of the foregoing.

Equipment means all equipment, systems including for the avoidance of doubt all IT equipment etc., office furniture and fixtures, and other chattels owned by the Sellers (unless explicitly indicated otherwise), used in and necessary for the Business as at Completion Date and specified in Schedule 2.

Escrow Agreement has the meaning set out in Clause 12.1.

Escrow Amount has the meaning set out in Clause 12.2.

Excluded Assets means the assets which will not be transferred to the Purchasers, as described in Clause 4.1.

Excluded Liabilities means the liabilities which will not be transferred to the Purchasers, as described in Clause 4.2.

Goodwill means the goodwill associated to the Business, including all customer relationships, trade secrets, marketing and information on the customers and research and proprietary information relating to the Business and the exclusive right of the Purchasers to present itself as carrying on the Business or any relevant part thereof after Completion in succession to the Sellers.

Independent Expert has the meaning set out in Clause 6.2.6.

Intellectual Property means any intellectual property rights such as brand names, patents, designs, trade marks, computer and software programs, domain names, websites as well as trade secrets (including all product formulations), know-how, process, discovery, master batch record, book of specifications, standard operating procedure, specification sheets of raw materials, development, design, technique, customer and supplier list, computer program (including source code), technical data, invention, process, confidential data and other information required for or incident to the design, development, manufacture, operation, and sale of all products and services sold or rendered in the course of the Business, and all identical and similar intellectual property rights, whether registered or not, and currently used in the framework of the Business, with the express exclusion of the intellectual property rights on (i) the website www.wyckmans.org, (ii) photographs picturing ● **[NAME OF THIRD PARTY – PERSONAL AND CONFIDENTIAL INFORMATION]** and (iii) the hand book *Gezond vanbinnen, vanbuiten mooi* (all language versions).

Inventory means the inventories of finished products, raw materials, work in progress, goods and other supplies.

Lease Agreement means the lease agreement to be transferred, a copy of which is attached to this Agreement in Schedule 11.

Licenses means any license, consent, authorisation, certification, registration or permit required for the operation of the Business and in the manner in which such activities are presently carried out by the Sellers.

Loss means any damage (including connected expenses), loss, undertaking, liability, penalty or payment incurred, borne or made by the relevant legal entity or individual.

Minimum Net Asset Value means ● **[AMOUNT – WOULD BE PREJUDICIAL TO THE COMPANY]**.

Non-transferring Contracts and Licenses means the Contracts and Licenses listed in Schedule 7.10.

Notice of Objection has the meaning set out in Clause 6.2.3.

Price Adjustment Amount has the meaning set out in Clause 6.2.1.

Purchase Price means the full price due by the Purchasers to the Sellers as consideration for the transfer of the Assets and the Shares as determined in Clause 6.

Purchasers' Completion Obligations means the obligations to be performed by the Purchasers at Completion.

Receivable(s) means (i) any receivables or other sums due or payable to Minami in connection with the Business at the Completion Date, (ii) any receivables or other sums which become due or payable to Minami after the Completion Date, in connection with goods and equipment supplied or services performed in connection with the Business prior to the Completion Date, (iii) any interest payable on those receivables or other sums, and (iv) the benefit of all securities, guarantees, indemnities and rights relating to those receivables or other sums.

Supplier(s) means the direct or indirect suppliers of the Business at the Completion Date, as listed in Schedule 3.

Schedule means a schedule to the Agreement.

Sellers' Completion Obligations means the obligations to be performed by the Sellers at Completion.

Shares has the meaning set out in Recital (B) and Clause 5.

Taxation, Tax or Taxes means all kinds of taxes and other public duties, imposts, charges, levies and other assessments, repayment duties regarding investment subsidies or other grants and subsidies, by any governmental entity and repayments thereon and including but not limited to all taxes on corporate income, trade, value added, net worth, withholding taxes, transaction taxes, wages withholding for employees and solidarity surcharge as well as duties resulting from liability assessments in connection with taxes, together with any interest, penalties, or additions to tax, relating to any of the foregoing, and including claims and counterclaims arising from any tax sharing or integration agreement and compensatory claims for taxes paid on behalf of affiliates in a consolidated tax group and including costs associated with all tax-related litigation, proceedings or claims pending or threatened, and all obligations based on cost-sharing agreements.

Transferring Employees has the meaning given to it in Schedule 5.

Transferring Intellectual Property means the Intellectual Property listed in Schedule 10

Transferring Licenses means the Licenses listed in Schedule 10

Verification Period has the meaning set out in Clause 6.2.3.