

NOTIFICATION TO SHAREHOLDERS

Adoption of disclosure exemptions available under FRS 102 Reduced disclosure for subsidiaries for Billington Holdings plc entity financial statements

Following the publication of FRS 100, 'Application of financial reporting requirements', by the Financial Reporting Council, Billington Holdings plc is required to revise its accounting framework for its entity financial statements, which is currently UK GAAP, for its financial year commencing 1 January 2015.

The Board considers that it is in the best interests of the entity for Billington Holdings plc to adopt FRS 102 and to adopt the disclosure exemptions available under FRS 102 Reduced disclosure for subsidiaries. No disclosures in the 2014 UK GAAP financial statements would be omitted on adoption of FRS 102.

A shareholder or shareholders holding in aggregate 5% or more of the total allotted shares in Billington Holdings plc can serve objections to the use of the disclosure exemptions on Billington Holdings plc, in writing, to the Company Secretary at Steel House, Barnsley Road, Wombwell, Barnsley, South Yorkshire S73 8DS not later than 12 February 2016.

This election will apply on an ongoing basis until such time as Billington Holdings plc notifies shareholders of any change to its chosen accounting framework for the parent entity financial statements.

Please note this election only applies to the Billington Holdings plc parent entity financial statements and does not affect the group consolidated financial statements which will continue to report under EU-adopted International Financial Reporting Standards.

LS Holloway
Company Secretary
On behalf of the Board
26 January 2016