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CHFP025

COMPANIES FORM No. 155(6)b

Declaration by the directors of a holding company in relation to assistance for the acquisition of shares

155(6)b

Please do not write in
this margin

Pursuant to section 155(6) of the Companies Act 1985

Please complete
legibly, preferably
in black type, or
bold block letteringTo the Registrar of Companies
(Address overleaf - Note 5)

For official use

Company number

Note

Name of company

Please read the notes
on page 3 before
completing this form

*CAFÉ ROUGE RESTAURANTS LIMITED (the "Company")

*insert full name of
company

We

Ø insert name(s) and
address(es) of all the
directors

See Appendix 1

†delete as appropriate

~~[the sole director]~~ [all the directors]† of the above company (hereinafter called "this company") do solemnly and
sincerely declare that:

The business of the company is:

§delete whichever is
inappropriate(a) ~~that of a [recognised bank] [licensed institution]† within the meaning of the Banking Act 1979§~~(b) ~~that of a person authorised under section 3 or 4 of the Insurance Companies Act 1982 to carry on
insurance business in the United Kingdom†~~

(c) something other than the above†

The company is [the] ~~[a]~~ holding company of*

Ortega Bars Limited (the "Subsidiary")

which is

proposing to give financial assistance in connection with the acquisition of shares

in ~~[this company]~~ Tragus Holdings Limited

the holding company of this company.]†

Presentor's name address and
reference (if any):DLA Piper UK LLP
Princes Exchange, Princes Square,
Leeds LS1 4BY
DX: 12017 LEEDS**For official Use**

General Section

Post room

MONDAY

A04 29/01/2007 283
COMPANIES HOUSE

The assistance is for the purpose of ~~[that acquisition]~~ [reducing or discharging a liability incurred for the purpose of that acquisition].† (note 1)

Please do not write in this margin

The number and class of the shares acquired or to be acquired is:

See Appendix 2

Please complete legibly, preferably in black type, or bold block lettering

The assistance is to be given to: (note 2)

See Appendix 3

The assistance will take the form of:

See Appendix 4

The person who [has acquired] ~~[will acquire]~~† the shares is:

†delete as appropriate

See Appendix 3

The principal terms on which the assistance will be given are:

See Appendix 5

The amount (if any) by which the net assets of the company which is giving the assistance will be reduced by giving it is Nil

Nil

The amount of cash to be transferred to the person assisted is £

The value of any asset to be transferred to the person assisted is £

Nil

Page 2

The date on which the assistance is to be given is Within 8 weeks of the date hereof

Please do not write in this margin

~~I~~We have formed the opinion, as regards the company's initial situation immediately following the date on which the assistance is proposed to be given, that there will be no ground on which it could then be found to be unable to pay its debts. (note 3)

Please complete legibly, preferably in black type, or bold block lettering

(a) ~~I~~We have formed the opinion that the company will be able to pay its debts as they fall due during the year immediately following that date)* (note 3)

*delete either (a) or (b) as appropriate

~~(b) [It is intended to commence the winding-up of the company within 12 months of that date, and I/we have formed the opinion that the company will be able to pay its debts in full within 12 months of the commencement of the winding-up.]* (note 3)~~

And ~~I~~we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act 1835.

Declared at

Declarants to sign below


163 Grosvenor Street, London, EC1

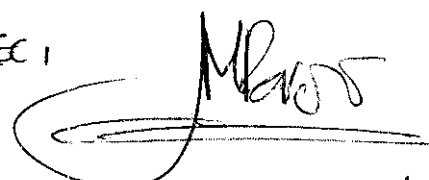
Day Month Year

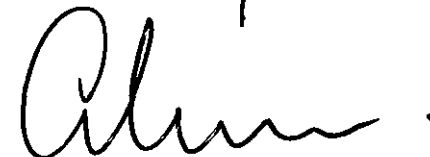
On

27	01	2010
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before me


Yusef RATTAWA



U. Mary -


A Commissioner for Oaths or Notary Public or Justice of the Peace or a Solicitor having the powers conferred on a Commissioner for Oaths

NOTES

- 1 For the meaning of "a person incurring a liability" and "reducing or discharging a liability" see section 152(3) of the Companies Act 1985.
- 2 Insert full name(s) and address(es) of the person(s) to whom assistance is to be given; if a recipient is a company the registered office address should be shown.
- 3 Contingent and prospective liabilities of the company are to be taken into account - see section 156(3) of the Companies Act 1985.
- 4 The auditors report required by section 156(4) of the Companies Act 1985 must be annexed to this form.
- 5 The address for companies registered in England and Wales or Wales is:
The Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ
or, for companies registered in Scotland:-
The Registrar of Companies
37 Castle Terrace
Edinburgh
EH1 2EB

CAFÉ ROUGE RESTAURANTS LIMITED

Company Number 425057

Appendix 1

Mohan Mansigani of 36 Copthall Drive, Mill Hill, London, NW7 2NB

Graham Turner of 55 Elsyng Road, London, SW18 2HR

James Parsons of 11 St. Peters Hill, Stamford, Lincolnshire, PE9 2PE

CAFÉ ROUGE RESTAURANTS LIMITED

Company Number 425057

Appendix 2

3,048,246 A ordinary shares of £0.02 each

87,720 B ordinary shares of £0.02 each

1,250,000 ordinary shares of £0.02 each

2 A preference shares of £1 each

5,614,034 deferred shares of £0.02 each

3,465,001 ordinary shares of £0.10 each

20,500,000 preference shares of £1 each

CAFÉ ROUGE RESTAURANTS LIMITED

Company Number 425057

Appendix 3

*The assistance is to be given to Tragus Group Holdings Limited (the "**Purchaser**").*

The person who has acquired the shares is the Purchaser.

CAFÉ ROUGE RESTAURANTS LIMITED

Company Number 425057

Appendix 4

The execution, delivery and performance by the Subsidiary of the following documents (as each such document may be amended and restated, varied, novated, supplemented or assigned from time to time and shall include any amendment by way of increase to any facility or guarantee amount):

1. an accession agreement to be dated on or around the date hereof and to be entered into by the Subsidiary ("**Senior Facilities Accession Agreement**") to a senior and second lien facilities agreement dated 15 December 2006 ("**Senior Facilities Agreement**") and made between (1) Montjeu Bidco Limited ("**Bidco**") (2) the company named in part I of schedule 2 thereto as the initial borrower ("**Borrower**") (3) the company named in part II of schedule 2 thereto as the initial guarantor ("**Guarantor**") (4) Barclays Capital (the investment banking division at Barclays Bank PLC ("**Barclays**")) as arranger ("**Arranger**") (5) Barclays and the other banks listed in schedule 1 thereto as lenders ("**Lenders**") (6) Barclays as agent ("**Agent**") (7) Barclays as security agent ("**Security Agent**") and (8) Barclays as issuing bank ("**Issuing Bank**"), pursuant to which the Subsidiary will accede to the Senior Facilities Agreement as an Additional Guarantor;
2. a debenture to be dated on or around the date hereof ("**Debenture**") and to be entered into by, amongst others, the Subsidiary in favour of the Security Agent securing, among other obligations, sums due under the Senior Finance Documents (such term as defined in the Senior Facilities Agreement);
3. an accession agreement to be dated on or around the date hereof and to be entered into by the Subsidiary ("**Intercreditor Accession Agreement**") to an intercreditor agreement dated 15 December 2006 ("**Intercreditor Agreement**") and made between (1) Bidco and (2) the Security Agent, pursuant to which the Subsidiary will accede to the Intercreditor Agreement as an Additional Guarantor, an Intercompany Borrower and an Intercompany Lender.

CAFÉ ROUGE RESTAURANTS LIMITED

Company Number 425057

Appendix 5

The principal terms on which the assistance will be given are:

1. **The Senior Facilities Agreement (as amended and restated)**

Pursuant to the terms of the Senior Facilities Agreement and the Senior Facilities Accession Agreement the Subsidiary (in its capacity as an Obligor) will give various indemnities, guarantees, undertakings, representations and warranties (as detailed therein) to the Lenders. The indemnities and guarantees given by the Subsidiary are as set out below:

1.1 The Subsidiary irrevocably and unconditionally:

- (a) guarantees to each Finance Party as principal obligor the due and punctual performance by each other Obligor of all such Obligor's payment obligations to such Finance Party under the Senior Finance Documents as and when they become due;
- (b) undertakes with each Finance Party that if any other Obligor fails to pay any amount when due under or in connection with any Senior Finance Document it will pay such sum to the Agent on demand as if it was the principal obligor; and
- (c) undertakes to indemnify each Finance Party immediately on demand against all losses, damages, costs and expenses incurred by such Finance Party if any obligation guaranteed by it in the Senior Facilities Agreement is or becomes unenforceable, invalid or illegal. The amount of the cost, loss or liability shall be equal to the amount which that Finance Party would otherwise have been entitled to recover.

- 1.2 A Finance Party may if there is an outstanding Event of Default under clause 25.1 (*Payment default*) of the Senior Facilities Agreement which is continuing set off any matured obligation due from the Subsidiary under the Senior Finance Documents (to the extent beneficially owned by that Finance Party) against any matured obligation owed by that Finance Party to the Subsidiary, regardless of the place of payment,

booking branch of either obligations. Such Finance Party shall promptly notify the Borrower of any such set-off.

1.3 The Subsidiary will fully indemnify each of the Finance Parties within five Business Days of demand (which must be accompanied by reasonable calculations or details of the amount demanded) from and against any expense (including legal fees), loss or liability (but excluding any loss of Margin) which any of them may incur as a consequence of:

- (a) a failure by an Obligor to pay any amount due under a Senior Finance Document on its due date;
- (b) any failure to borrow (or otherwise utilise the Facilities) when obliged to do so in accordance with the Senior Facilities Agreement or the occurrence of any Event of Default;
- (c) a Utilisation (or part of a Utilisation) not being prepaid in accordance with a notice of prepayment given by a Borrower or Bidco or as required by the Senior Facilities Agreement;

1.4 Without prejudice to clause 37.1 (*General indemnity*) of the Senior Facilities Agreement, if any sum due from the Subsidiary under the Senior Finance Documents ("**Sum**"), or any order, judgment or award given or made in relation to a Sum, has to be converted from the currency ("**First Currency**") in which that Sum is payable into another currency ("**Second Currency**") for the purpose of:

- (a) making or filing a claim or proof against the Subsidiary; or
- (b) obtaining or enforcing an order, judgment or award in relation to any litigation or arbitration proceedings,

then:

- (a) the Subsidiary shall as an independent obligation, within five Business Days of demand, indemnify each Finance Party to whom that Sum is due against any loss suffered as a result of any difference between (A) the rate of exchange used to convert the Sum from the First Currency into the Second Currency and (b) the rate or rates of exchange available to the Finance Party at the time of its receipt of that Sum; provided that

- (b) if the amount produced or payable as a result of the conversion is greater than the relevant Sum due, the relevant Finance Party will, unless the Agent has given notice of acceleration under clause 25.18 (*Cancellation and repayment*) of the Senior Facilities Agreement refund any such excess amount to the Company .

All terms used in this paragraph 1 are as defined in the Senior Facilities Agreement.

2. The Debenture

Pursuant to the terms of the Debenture:

- 2.1 The Subsidiary undertakes to the Security Agent that it will pay each of its Liabilities when due in accordance with its terms.
- 2.2 The Subsidiary, with full title guarantee and as security for the payment of all Liabilities, assigns absolutely to the Security Agent all its present and future right, title and interest in and to:
 - (a) the Assigned Contracts, including all moneys payable to the Subsidiary, and any claims, awards and judgments in favour of the Subsidiary, under or in connection with the Assigned Contracts; and
 - (b) all Insurances and all proceeds in respect of Insurances and all benefits of Insurances (including all claims relating to, and all returns of premium in respect of Insurances).
- 2.3 The Subsidiary, with full title guarantee and as security for the payment of all Liabilities, charges in favour of the Security Agent (as trustee for the Finance Parties):
 - (a) by way of first legal mortgage, all real property in England and Wales now belonging to it;
 - (b) by way of fixed equitable charge, all other Real Property now belonging to it and Real Property acquired by it in the future; and
 - (c) by way of first fixed charge, all its present and future:
 - (i) Book Debts;

- (ii) Bank Accounts;
- (iii) Intellectual Property;
- (iv) Investments (including the shares described in Schedule 3 (*Investments*) of the Debenture);
- (v) plant and machinery;
- (vi) Insurances and all related proceeds, claims of any kind, returns of premium and other benefits.

2.4 The Subsidiary, with full title guarantee and as security for the payment of all Liabilities, charges in favour of the Security Agent (as trustee for the Finance Parties) by way of first floating charge its undertaking and all its assets, both present and future (including assets not effectively charged by clause 4 (*Fixed Charges*) of the Debenture other than the Loan Note Account.

2.5 Each indemnity in each Senior Finance Document shall:

- (a) constitute a separate and independent obligation from the other obligations in that or any other Senior Finance Document;
- (b) give rise to a separate independent cause of action;
- (c) apply irrespective of any indulgence granted by any Finance Party;
- (d) continue in full force and effect despite any judgment, order, claim or proof for a liquidated amount in respect of any Liability or any other judgment or order; and
- (e) apply whether or not any claim under it relates to any matter disclosed by the Subsidiary or otherwise known to any Finance Party.

All terms used in this paragraph 2 are as defined in the Debenture.

3. The Intercreditor Agreement

Pursuant to the terms of the Intercreditor Agreement and the Intercreditor Accession Agreement:

- 3.1 Until the Senior Discharge Date, except with the prior consent of the Senior Agent:
- (a) the Subsidiary shall not make any payment of any principal, interest or other amount on or in respect of, or any distribution in respect of, any Hedging Debt in cash or in kind, except as permitted by clause 4.2 (*Permitted Hedging Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
 - (b) the Subsidiary shall not exercise any set-off against any Hedging Debt, except as permitted by clause 4.2 (*Permitted Hedging Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement; and
 - (c) the Subsidiary shall not create or permit to subsist, any Security, or any guarantee, for, or in respect of, any Hedging Debt, other than under the original form of any Security Document and the guarantees in the original form of any applicable Senior Finance Document or any set-off or netting rights in any Hedging Document.
- 3.2 Until the Senior Discharge Date, the Subsidiary shall not amend or give any waiver or consent under any provision of any Hedging Document which would result in:
- (a) any Hedging Document ceasing to comply with the requirements of clause 4 of the Intercreditor Agreement;
 - (b) any change to the basis on which any amounts (including fees) accrue, are calculated or are payable under any Hedging Document or any member of the Group becoming liable to make an additional payment (or increase an existing payment) under any Hedging Document;
 - (c) any increase in the amount to be paid or change in scheduled payment dates under any Hedging Document; or
 - (d) any member of the Group being subject to more onerous obligations as a whole than those contained in the original form of the Hedging Documents or obligations which would conflict with any provision of the Intercreditor Agreement.

3.3 Until the Priority Senior Discharge Date:

- (a) the Subsidiary shall not make any payment, repayment or prepayment of any principal, interest or other amount on or in respect of, or any distribution in respect of, or any redemption, purchase or defeasance of, any Second Lien Debt in cash or in kind, except for the capitalisation of interest in accordance with the original form of the Senior Finance Documents or as permitted by clause 5.2 (*Permitted Second Lien Payments*), clause 10.2 (*Filing of claims*) or clause 5.5 (*Permitted second lien enforcement*) of the Intercreditor Agreement;
- (b) the Subsidiary shall not redeem, purchase or defease, any Second Lien Debt, except for the capitalisation of interest in accordance with the original form of the Senior Facilities Agreement or as permitted by clause 5.2 (*Permitted Second Lien Payments*), clause 10.2 (*Filing of claims*) or clause 5.5 (*Permitted second lien enforcement*) of the Intercreditor Agreement;
- (c) the Subsidiary shall not exercise any set-off against any Second Lien Debt, except as permitted by clause 5.2 (*Permitted Second Lien Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
- (d) the Subsidiary shall not create or permit to subsist, any Security, or any guarantee, for, or in respect of, any Second Lien Debt, other than under the original form of any Senior Finance Document and the guarantees in the original form of any applicable Senior Finance Document; and
- (e) the Subsidiary shall not permit any Second Lien Debt to be evidenced by a negotiable instrument.

3.4 Until the Priority Senior Discharge Date, except with the prior consent of the Senior Agent (on the instructions of the Majority Priority Senior Lenders) the Subsidiary may not pay, and no Second Lien Finance Party may receive and retain payment in respect of, any principal in respect of any Second Lien Debt.

3.5 Subject to paragraph (b) of clause 5.2 (*Permitted Second Lien Payments*), clause 5.3 (*Suspension of Permitted Second Lien Payments*) and clause 10 (*Subordination on Insolvency*) of the Intercreditor Agreement, until the Priority Senior Discharge Date, the Subsidiary shall not make any Permitted Second Lien Payment without the prior

consent of the Senior Agent (on the instructions of the Majority Priority Senior Lenders) from the date on which the Senior Agent (on the instructions of the Majority Priority Senior Lenders) delivers a Second Lien Stop Notice to UK Bidco, the Security Agent and the Second Lien Agent (if a Second Lien Agent has been appointed under the Senior Facilities Agreement and has not resigned) or each Second Lien Facility Lender (if no Second Lien Agent has been appointed under the Senior Facilities Agreement) specifying that:

- (a) a Priority Senior Payment Default is continuing and suspending Permitted Second Lien Payments, until the Priority Senior Payment Default has been remedied or waived in accordance with the Senior Facilities Agreement; or
- (b) a Senior Default, other than a Priority Senior Payment Default, is continuing and suspending Permitted Second Lien Payments, until the earliest of:
 - (i) the date falling 75 days after delivery of that Second Lien Stop Notice;
 - (ii) if a Second Lien Standstill Period is in effect at any time after delivery of that Second Lien Stop Notice, the date on which that Second Lien Standstill Period expires;
 - (iii) the date on which the relevant Senior Default has been remedied or waived in accordance with the Senior Facilities Agreement;
 - (iv) the date on which the Senior Agent (on the instructions of the Majority Priority Senior Lenders) delivers a notice to UK Bidco, the Security Agent and the Second Lien Agent (if a Second Lien Agent has been appointed under the Senior Facilities Agreement and has not resigned) or each Second Lien Facility Lender (if no Second Lien Agent has been appointed under the Senior Facilities Agreement) cancelling the Second Lien Stop Notice; and
 - (v) the Priority Senior Discharge Date.

3.6 Until the Senior Discharge Date:

- (a) the Subsidiary shall not make, any payment, repayment or prepayment of any principal, interest or other amount on or in respect of, or any distribution in

respect of, or any redemption, purchase or defeasance of, any Structural Debt in cash or in kind, except as permitted by clause 6.2 (*Permitted Structural Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;

- (b) the Subsidiary shall not redeem, purchase or defease any Structural Debt, except as permitted by clause 6.2 (*Permitted Structural Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
- (c) the Subsidiary shall not exercise any set-off against any Structural Debt, except as permitted by clause 6.2 (*Permitted Structural Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
- (d) the Subsidiary shall not create or permit to subsist, any Security, or any guarantee, for, or in respect of, any Structural Debt;
- (e) the Subsidiary shall not take or omit to take any action whereby the ranking and/or subordination contemplated by the Intercreditor Agreement may be impaired;
- (f) the Subsidiary shall not permit any Structural Debt to be evidenced by a negotiable instrument.

3.7 Until the Senior Discharge Date and subject to clause 6 (*Suspension of Permitted Structural Payments*), clause 9 (*Turnover of non-Permitted Payments*) and clause 10 (*Subordination on insolvency*) of the Intercreditor Agreement, the Subsidiary may not make any Permitted Structural Payment if a Senior Declared Default or a Second Lien Declared Default is continuing or a Second Lien Stop Notice has been delivered to UK Bidco and the Event of Default giving rise to such Second Lien Stop Notice is continuing.

3.8 Until the Senior Discharge Date the Subsidiary shall not amend or give any waiver or consent under any provision of any Structural Document which would result in:

- (a) the interests of any Secured Party being adversely affected in any material respect or the ranking and/or subordination contemplated by the Intercreditor Agreement being impaired;

- (b) any change to the amount, any scheduled repayment date or any mandatory prepayment provision under any Structural Document which would make such amount payable before the Senior Discharge Date; or
- (c) any member of the Group being subject to more onerous obligations (ignoring for this purpose any obligation to pay any additional amount) as a whole than those contained in the original form of the Structural Documents or obligations which would conflict with any provision of the Intercreditor Agreement.

3.9 Until the Senior Discharge Date:

- (a) the Subsidiary shall not make, any payment, repayment or prepayment of any principal, interest or other amount on or in respect of, or any distribution in respect of, or any redemption, purchase or defeasance of, any Intercompany Debt in cash or in kind, except as permitted by clause 7.2 (*Permitted Intercompany Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
- (b) the Subsidiary shall not redeem, purchase or defease any Intercompany Debt, except as permitted by clause 7.2 (*Permitted Intercompany Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
- (c) the Subsidiary shall not exercise any set-off against any Intercompany Debt, except as permitted by clause 7.2 (*Permitted Intercompany Payments*) or clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
- (d) the Subsidiary shall not create or permit to subsist any Security (other than set-off right), or any guarantee, for, or in respect of, any Intercompany Debt;
- (e) except as part of a Permitted Reorganisation the Subsidiary shall not claim or rank as a creditor in the insolvency, winding-up, bankruptcy or liquidation of any Obligor other than in accordance with clause 10.2 (*Filing of claims*) of the Intercreditor Agreement;
- (f) the Subsidiary shall not take or omit to take any action whereby the ranking and/or subordination contemplated by the Intercreditor Agreement may be impaired;

- (g) the Subsidiary shall not permit any Intercompany Debt to be evidenced by a negotiable instrument; and
- (h) the Subsidiary shall not convert any Intercompany Debt into shares of an Intercompany Borrower or Obligor except as part of a Permitted Reorganisation or where the Intercompany Borrower is the Subsidiary of the Company.

3.10 Until the Senior Discharge Date and subject to clause 10 (*Subordination on insolvency*), if the Subsidiary is an Intercompany Borrower it may not make, and if the Subsidiary is an Intercompany Lender it may not receive, any Permitted Intercompany Payment if a Senior Declared Default or a Second Lien Declared Default has occurred.

3.11 Until the Senior Discharge Date, if the Subsidiary is an Intercompany Lender it shall not, except with the prior consent of or as required by the Security Agent or in accordance with clause 14 (*Reports Recoveries*) of the Intercreditor Agreement or as part of a Permitted Reorganisation, take any Enforcement Action in relation to any Intercompany Debt.

3.12 Until the Senior Discharge Date, the Subsidiary shall not, except with the prior consent of the Senior Agent, be subrogated to or entitled to exercise any right of any Secured Party or any Security or guarantee under any Secured Document.

All terms used in this paragraph 3 are as defined in the Intercreditor Agreement.

PricewaterhouseCoopers LLP
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652

The Directors
Café Rouge Restaurants Limited
163 Eversholt Street
London
NW1 1BU

22 January 2007

Dear Sirs

Auditors' report to the directors of Café Rouge Restaurants Limited pursuant to Section 156(4) of the Companies Act 1985

We have examined the attached statutory declaration of the directors of Café Rouge Restaurants Limited (the "Company") dated 22 January 2007 in connection with the proposal that the Company's subsidiary undertaking, Ortega Bars Limited, should give financial assistance for the purpose of reducing or discharging liabilities incurred in connection with the purchase by Tragus Group Holdings Limited of the entire issued share capital of Tragus Holdings Limited, the Company's holding company, on 17 January 2005. This report, including the opinion, has been prepared for and only for the Company and the Company's directors in accordance with Section 156 of the Companies Act 1985 and for no other purpose. We do not, in giving the opinion set out below, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

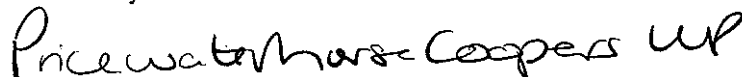
Basis of opinion

We have enquired into the state of the Company's affairs in order to review the bases for the statutory declaration.

Opinion

We are not aware of anything to indicate that the opinion expressed by the directors in their declaration as to any of the matters mentioned in Section 156(2) of the Companies Act 1985 is unreasonable in all the circumstances.

Yours faithfully



PricewaterhouseCoopers LLP
Chartered Accountants and Registered Auditors