

**STATEMENT OF THE INDEPENDENT AUDITOR TO ACTIVE ELECTRONICS LIMITED FOR THE
PURPOSE OF SECTION 92(1)(b) and (c) OF THE COMPANIES ACT 2006**

We have examined the balance sheet and related notes of Active Electronics Limited (then Active Electronics plc) as at 31 December 2017 which formed part of the financial statements for the year then ended which were audited by us.

Respective responsibilities of directors and auditors

The company's directors are responsible for the preparation of the balance sheet and related notes.

It is our responsibility to:

(a) report on whether, in our opinion, the balance sheet has been properly prepared in accordance with the requirements of the Companies Act 2006; and

(b) form an independent opinion, based on our examination, concerning the relationship between the company's net assets and its called-up share capital and undistributable reserves at the balance sheet date.

Opinion concerning proper preparation of balance sheet

In our opinion the audited balance sheet as at 31 December 2017 has been properly prepared in accordance with the requirements of the Companies Act 2006.

Statement on net assets

In our opinion, at 31 December 2017 the amount of the company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called-up share capital and undistributable reserves.



James Cowper Kreston
Statutory Auditor
Reading

19th June 2018

TUESDAY



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COMPANIES HOUSE