

STATEMENT OF THE INDEPENDENT AUDITOR TO R&Q BETA COMPANY 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 R&Q Beta Company Limited 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 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 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.

PKF Littlejohn LLP

PKF Littlejohn LLP

Statutory auditor

1 Westferry Circus
Canary Wharf
London E14 4HD

4 April 2018



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COMPANIES HOUSE