

Gyrus Group Limited (the "Company")

Registered Number: 03234242

SOLVENCY STATEMENT


under section 643 Companies Act 2006 made for the purposes of section 642 Companies Act 2006

DATE OF THIS SOLVENCY STATEMENT: 30 SEPTEMBER 2010

We, the directors of the Company named below (being all the directors of the Company as at the date of this statement), having taken account of all of the Company's liabilities (including any contingent or prospective liabilities), have formed the opinion that

- as regards the Company's situation as at the date of this statement, there is no ground on which the Company could be found to be unable to pay (or otherwise discharge) its debts, and
- the Company will be able to pay (or otherwise discharge) its debts as they fall due during the year immediately following the date of this statement

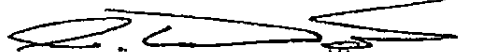
Signed by



Hisashi Mori



Akihiro Nambu



Tsuyoshi Kikukawa

