

Garbol Limited

Statement of the independent auditor to Garbol Limited for the purpose of Section 92(1)(b) and (c) of the Companies Act 2006

We have examined the statement of financial position and related notes of Garbol Limited as at 30 September 2015 which formed part of the financial statements for the year then ended and audited by us

This report is made solely to the company, in accordance with section 94(2)(b) and (c) of the Companies Act 2006. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described on page 2 the company's directors are responsible for the preparation of the balance sheet and related notes in accordance with applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union.

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 statement of financial position

In our opinion the audited statement of financial position at 30 September 2015 has been properly prepared in accordance with the requirements of the Companies Act 2006.

Statement on net assets

In our opinion, at 30 September 2015 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.



Grant Thornton UK LLP

Statutory Auditor, Chartered Accountants

Ipswich

29 March 2016

