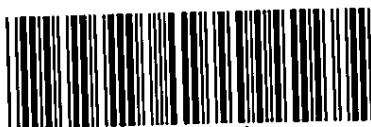


COMPANY NUMBER 5882675

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LUMINAR GEMS LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
1 MARCH 2007

LUMINAR GEMS LIMITED

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LUMINAR GEMS LIMITED

DIRECTORS OFFICERS AND ADVISORS

Company Registration Number	5882675
Registered Office	Luminar House Deltic Avenue Rooksley Milton Keynes Buckinghamshire MK13 8LW
Directors	A Marks N Beighton
Company Secretary	T O Gorman
Solicitors	CMS Cameron McKenna Mitre House 160 Aldersgate Street London EC1A 4DD
Independent Auditors	PricewaterhouseCoopers LLP 1 Embankment Place London WC2N 6NN

DIRECTORS' REPORT FOR THE PERIOD ENDED 1 MARCH 2007

The Directors present their first report and the audited financial statements of the Company for the period ended 1 March 2007

Business review and principal activities

The principal activity of the Company is as owner, developer and operator of nightclubs and themed bars in the United Kingdom

The Company was incorporated on 20 July 2006. On 19 October 2006 the trade and assets of certain units were transferred to the Company from other companies in the Luminar plc (now known as Luminar Limited) group under a business transfer agreement for a consideration of £73.3m. On the same day the Company invested £4.0m in Luminar Brands Limited Partnership Incorporated for an interest in the partnership. On 19 January 2007 the Company disposed of certain assets with an assets held for sale value of £12.5m to The 3D Entertainment Group Limited and P1 Bars Propco Limited.

Future outlook

The external commercial environment is expected to remain competitive in 2007 as all operators within the late night and broader leisure sector vie for consumer spend.

Principal risks and uncertainties

The management of the business and the execution of the Company's strategy are subject to a number of risks. The key business risks and uncertainties affecting the Company are considered to relate to competition from both national and independent operators and employee retention. Further discussion of these risks and uncertainties in the context of the Luminar plc (now known as Luminar Limited) group as a whole is provided in the group's annual report which does not form a part of this report.

Key performance indicators

The Company's directors believe that analysis using key performance indicators for the Company is not necessary or appropriate for an understanding of the development, performance or position of the Company. The development, performance and position of the group are discussed in the group's annual report which does not form a part of this report.

Results and dividends

The results for the period are set out in the profit and loss account on page 4. The Directors do not propose an ordinary dividend for the period.

Directors

The Directors who held office during the period are given below:

A Marks	(appointed on 20 July 2006)
N Beighton	(appointed on 20 July 2006)
H Willis	(appointed on 6 October 2006, resigned on 3 November 2006)

Company Secretary

T O Gorman	(appointed on 1 March 2007)
D Morris	(appointed on 20 July 2006, resigned on 28 February 2007)

Employees

A policy has been adopted of providing employees with information about the Company. The Company encourages the involvement of employees in the Company's performance through employee and executive share option schemes.

It is the Company's policy when considering applications for vacancies to offer equal opportunity to disabled persons subject to their abilities in relation to the job for which they apply. Wherever possible, employees becoming disabled will be maintained in employment and given such individual encouragement as the particular disability and the Company's needs permit.

The Company promotes economic awareness amongst its employees both through a monthly newsletter and an annual management conference and is committed to the process of informing employees of the financial performance of operating units as well as the Company as a whole.

DIRECTORS' REPORT FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

Payment policy

It is the Company's policy to settle the terms of payment with suppliers when agreeing the terms of the transaction to ensure that suppliers are aware of these terms and to abide by them. Intercompany creditors are settled according to the nature of the balance.

Charitable and political donations

No charitable or political donations were made in the current period.

Statement of Directors' responsibilities in respect of the financial statements

The Directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Directors are responsible for preparing financial statements for each financial period which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing those financial statements the Directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Disclosure of information to auditors

So far as the Directors are aware, there is no relevant audit information of which the Company's auditors are unaware and that all the appropriate steps have been taken to make themselves aware of any relevant audit information (that is relevant to the preparation of the auditors' report) and to establish that the company's auditors are aware of that information.

Auditors

The auditors PricewaterhouseCoopers LLP have indicated their willingness to continue in office and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

By order of the Board


T O Gorman
Company Secretary

18 December 2007

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LUMINAR GEMS LIMITED

We have audited the financial statements of Luminar Gems Limited for the period ended 1 March 2007 which comprise the Profit and Loss Account the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Directors and auditors

As described in the Statement of Directors' Responsibilities, the Company's Directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). This report, including the opinion, has been prepared for and only for the Company's members as a body in accordance with Section 235 of the Companies Act 1985 and for no other purpose. We do not, in giving this opinion, 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.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is consistent with the financial statements; if the Company has not kept proper accounting records; if we have not received all the information and explanations we require for our audit; or if information specified by law regarding Directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

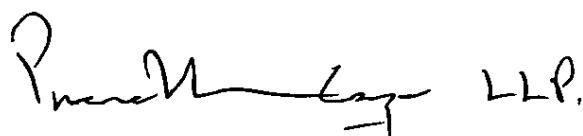
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Directors in the preparation of the financial statements and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the company's affairs as at 1 March 2007 and of its profit for the period then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Directors' Report is consistent with the financial statements.



PricewaterhouseCoopers LLP
Chartered Accountants and Registered Auditors
London

18 December 2007

PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 1 MARCH 2007

	Note	Pre- exceptionals & goodwill amortisation £m	Exceptionals & goodwill amortisation £m	Period ended 1 March 2007 Total £m
Turnover				
- continuing operations		17.3	-	17.3
- discontinued operations		2.4	-	2.4
- total	2	19.7	-	19.7
Cost of sales				
- continuing operations		(2.6)	-	(2.6)
- discontinued operations		(0.4)	-	(0.4)
- total		(3.0)	-	(3.0)
Gross profit		16.7	-	16.7
Administrative expenses				
- continuing operations		(9.2)	(0.3)	(9.5)
- discontinued operations		(1.2)	-	(1.2)
- total		(10.4)	(0.3)	(10.7)
Pre-goodwill amortisation				
- continuing operations		5.5	(0.1)	5.4
- discontinued operations		0.8	-	0.8
Goodwill amortisation	3	-	(0.2)	(0.2)
Total operating profit / (loss)		6.3	(0.3)	6.0
Profit on disposal of units	3	-	1.7	1.7
Interest receivable	4	0.1	-	0.1
Profit on ordinary activities before taxation	2	6.4	1.4	7.8
Tax on profit on ordinary activities	6	(1.1)	-	(1.1)
Profit for the financial period	15	5.3	1.4	6.7

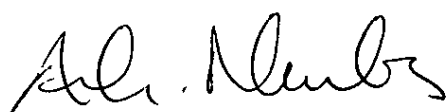
There is no material difference between the profit on ordinary activities before taxation and the profit for the period stated above and their historical cost equivalents

The company has no recognised gains and losses other than those included in the results above

BALANCE SHEET AS AT 1 MARCH 2007

	Note	1 March 2007 £m
Fixed assets		
Intangible assets		
- Goodwill	7	8 8
		8 8
Tangible fixed assets	8	51 2
Investments	9	3 9
		63 9
Current assets		
Stocks	10	0 3
Debtors – due after more than one year	11	1 6
– due in less than one year	11	21 9
Cash at bank and in hand		0 2
		24 0
Creditors - amounts falling due within one year	12	(1 3)
Net current assets		22 7
Total assets less current liabilities		86.6
Provisions for liabilities and charges	13	(1 2)
Net assets		85 4
Capital and reserves		
Share capital	14	78 7
Profit and loss reserve	15	6 7
Total shareholders' funds	16	85 4

The financial statements on pages 4 to 17 were approved by the Board of Directors on 18 December 2007 and were signed on its behalf by



A Marks
Director

1 Accounting policies

These financial statements are prepared on the going concern basis under the historical cost convention and in accordance with the Companies Act 1985 and applicable accounting standards

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements

Turnover

Turnover is the total amount receivable by the Company for goods supplied and services provided, excluding VAT and trade discounts

Cash flow statement and related party disclosures

At the period end the Company was a wholly owned subsidiary of Luminar plc (now known as Luminar Limited) and was included in the consolidated financial statements of Luminar plc (now known as Luminar Limited) which are publicly available. Consequently the Company has taken advantage of the exemption from preparing a cash flow statement under the terms of FRS 1 (Revised 1996). The Company is also exempt under the terms of FRS 8 from disclosing related party transactions with entities that are part of the Luminar plc (now known as Luminar Limited) group.

Subsequent to the period end Luminar Group Holdings plc replaced Luminar plc (now known as Luminar Limited) as the listed holding company for the Group.

Group accounts

As a wholly owned subsidiary of a company incorporated in the European Union the Company is exempt from the preparation of group accounts.

Taxation

UK corporation tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when on the basis of all available evidence it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured at the average tax rates and laws that are expected to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets and liabilities recognised have not been discounted.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

1 Accounting policies (continued)**Goodwill**

Purchased goodwill, representing the excess of the fair value of the consideration given over the fair values of the identifiable net assets acquired, is capitalised and amortised on a straight-line basis over its estimated useful economic life of twenty years. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Finance costs on fixed asset additions are capitalised during the period of construction. No depreciation is charged during the period of construction.

Depreciation is calculated to write down the cost or valuation less the estimated residual value of all tangible fixed assets by equal annual instalments over their estimated useful economic lives.

The periods generally applicable are:

- Freehold and long leasehold land and buildings and related structural fixtures and fittings - fifty years
- Short leasehold land and buildings and related structural fixtures and fittings - over the period of the lease
- Fixtures, fittings, furniture and equipment - between two years and ten years

In accordance with FRS 11, Impairment of Fixed Assets and Goodwill, the carrying value of assets have been compared at each balance sheet date to their recoverable amounts, represented by the higher of their value in use or net realisable value, and any permanent impairments have been recognised.

Investments

Investments are stated at historical cost, less provisions for impairment. Provisions for impairment are created when the recoverable amount of the investment is believed to be permanently lower than the carrying value.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Assets held for resale

Where the Company intends to dispose of a fixed asset, the asset is considered to no longer be intended for use on a continuing basis in the Company's activities. As such, the asset no longer meets the definition of a fixed asset and is accordingly transferred to current assets and classified as an asset held for resale.

Assets held for resale are carried at the lower of cost or net realisable value.

Leased assets and lease incentives

All leases and lease incentives where the significant risks and rewards of ownership are retained by the lessor are regarded as operating leases by the Company. Payments made under operating leases are charged to the profit and loss account on a straight line basis over the lease term. Lease incentives received are recognised over the period to the first rent review.

Contributions to pension funds (Defined contribution scheme)

The pension costs charged against profits represent the amount of the contributions payable to a Company sponsored defined contribution pension schemes in respect of the accounting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

2 Turnover and profit on ordinary activities before taxation

The Company has one primary segment that being nightclubs

	Period ended 1 March 2007 £m
Depreciation of tangible fixed assets	1 6
Amortisation of goodwill	0 2
Operating lease rentals of land and buildings	1 0

For the period ended 1 March 2007 the auditors' remuneration was borne by the ultimate parent company

3 Exceptional charge / (credit) and goodwill amortisation

	Period ended 1 March 2007 £m
Goodwill amortisation	0 2
Profit on disposal of units	(1 7)
Impairment of investment in partnership	0 1
	(1 4)

On 19 January 2007 fixed assets with a book value of £12.5m were sold out of assets held for resale by the Company to The 3D Entertainment Group Limited and P1 Bars Propco Limited. The proceeds for the assets and business sold were £14.2m and a profit of £1.7m arose as a result of this transaction in the Company.

At the period end the Company's investment in Luminar Brands Limited Partnership Incorporated was written down by £0.1m to its recoverable value.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

4 Interest receivable

Period ended
1 March 2007
£m

Bank interest receivable	0.1
	<u>0.1</u>

5 Directors' emoluments and employee information

Staff costs during the period were as follows

Period ended
1 March 2007
£m

Wages and salaries	3.9
Social security costs	0.1
Other pension costs	-
	<u>4.0</u>

Within wages and salaries is £0.3m of administrative expenses recharged to the Company from Luminar Leisure Limited which includes a charge for the services of the Directors of the Company

The average number of employees of the Company during the period was

Period ended
1 March 2007
Number

Management	83
Operational	645
	<u>728</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

6 Tax on profit on ordinary activities**(a) Analysis of charge in the period**

The taxation charge is based on profits for the period and represents

	Period ended 1 March 2007 £m
Current tax	
UK Corporation tax on profits of the period	-
Total current tax	-
Deferred tax	
Origination and reversal of timing differences	
Current period	1 1
Total deferred tax	1 1
Tax on profit on ordinary activities	1 1

(b) Factors affecting tax charge for the period

The tax assessed for the period is lower than the standard rate of corporation tax in the UK. The differences are explained as follows

	Period ended 1 March 2007 £m
Profit on ordinary activities before tax	7 8
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 30%	2 3
Effects of	
Non-deductible exceptional items	(0.4)
Capital allowances for period in excess of depreciation	0 2
Transfer pricing adjustment	0 3
Group relief claimed	(2.4)
Current tax charge for the period	-

On 21 March 2007 it was announced that the corporation tax rate will reduce from 30% to 28% with effect from 1 April 2008. The legislation to enact this change was not in place at the balance sheet date and so this change is not recognised for deferred tax purposes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

7	Intangible assets	Goodwill
		£m
	Cost	
	Additions (see note 18)	9.0
		<hr/>
	At 1 March 2007	9.0
		<hr/>
	Amortisation	
	Charge for the period	0.2
		<hr/>
	At 1 March 2007	0.2
		<hr/>
	Net book amount	
	At 1 March 2007	8.8
		<hr/>

During the period ended 1 March 2007 the Company acquired the trade and assets of certain units from other companies in the Luminar plc (now known as Luminar Limited) group with goodwill of £9.0m arising on acquisition.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

8 Tangible fixed assets

	Freehold land and buildings £m	Long leasehold land and buildings £m	Short leasehold land and buildings £m	Fixtures, fittings, furniture and equipment £m	Total £m
Cost					
Additions	-	-	-	0.3	0.3
Acquired from other group undertakings	9.6	5.2	29.1	21.1	65.0
Transfers to held for sale	(4.1)	-	(2.6)	(5.8)	(12.5)
At 1 March 2007	5.5	5.2	26.5	15.6	52.8
Accumulated depreciation					
Charge for the year	-	-	0.7	0.9	1.6
At 1 March 2007	-	-	0.7	0.9	1.6
Net book amount At 1 March 2007	5.5	5.2	25.8	14.7	51.2

9 Investments

	Shares in group undertakings £m
Additions	4.0
Impairments	(0.1)
At 1 March 2007	3.9

On 19 October 2006 the Company made a capital contribution in cash to Luminar Brands Limited Partnership Incorporated, in return for a 6.0% equity stake in the company and non-exclusive revocable permission to use the Intellectual Property owned by Luminar Brands Limited Partnership Incorporated within the Company's business with immediate effect.

At the period end the Company's investment in Luminar Brands Limited Partnership Incorporated was written down by £0.1m to its recoverable value.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

10	Stocks	1 March 2007
		£m

	Goods for resale	0.3
--	------------------	-----

11	Debtors	1 March 2007
		£m

	Amounts owed by group undertakings	21.0
--	------------------------------------	------

	Prepayments and accrued income	0.4
--	--------------------------------	-----

	Other debtors - due after more than one year	1.6
--	--	-----

	- due in less than one year	0.5
--	-----------------------------	-----

		23.5
--	--	------

Included within amounts owed by group undertakings are £19.7m relating to an amount due from Luminar Leisure Limited which arose from normal trading activities and £1.3m due from Luminar Lava Ignite Limited which arose as a result of the transfer of trade and assets (see note 18). These amounts are unsecured, interest free and repayable on demand.

On 19 January 2007 the Company became the registered holders of £1.6m of unsecured loan notes to The 3D Entertainment Group Limited. These are redeemable at the earlier of a subsequent sale of the business, refinancing or 2013. Interest at 8% per annum is charged on the loan notes.

12	Creditors - amounts falling due within one year	1 March 2007
		£m

	Accruals and deferred income	1.3
--	------------------------------	-----

		1.3
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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

13 Provisions for liabilities and charges

	Deferred tax	Public liability claims	Total
	£m	£m	£m
Charges in the period	1.7	-	1.7
Transferred from group companies	-	0.2	0.2
Released in the period	(0.6)	-	(0.6)
Released unutilised in the period	-	(0.1)	(0.1)
Provision at 1 March 2007	1.1	0.1	1.2

Provisions have been calculated for deferred tax and public liability claims

Deferred taxation provided for at the period end represents provision at 30% on accelerated capital allowances

Provisions for public liability insurance are made for the estimated exposure of the Company to claim in excess of current insurance reserves based upon experience of historical claims. The provision is expected to be utilised within two years.

14 Share capital

	1 March 2007	
	Number	£m
Authorised		
Ordinary shares of £1 each	150,000,000	150.0
		<u>150.0</u>
Allotted, called up, issued and fully paid		
Ordinary shares of £1 each	78,727,001	78.7
		<u>78.7</u>

On 20 July 2006 the Company was incorporated as a private limited company and Luminar Dancing (2006) Limited subscribed at par for 1 £1 ordinary share in the Company.

On 19 October 2006 the Company's authorised ordinary share capital was increased from £1,000 to £150,000,000 by the creation of an additional 149,999,000 ordinary shares of £1 each.

On the same day Luminar Dancing (2006) Limited subscribed at par for 78,727,000 £1 ordinary shares in the Company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

15	Reserves	Profit and loss reserve £m
	Profit for the period	6.7
	At 1 March 2007	6.7
	Distributable	6.7
	Non-distributable	-
		6.7
16	Reconciliation of movements in shareholders' funds	1 March 2007 £m
	Profit for the financial period	6.7
	Net increase in shareholders' funds	6.7
	New share capital subscribed Ordinary £1 shares issued	78.7
	Closing shareholders' funds	85.4

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

17 Financial commitments

At 1 March 2007 the Company had annual commitments under non-cancellable operating leases as follows

	Land and buildings 1 March 2007 £m
Expiring within one year	-
Expiring between two and five years	0.1
Expiring in over five years	2.4
	<hr/> 2.5 <hr/>

Included within those expiring in over five years is £0.3m of operating leases relating to assets transferred to The 3D Entertainment Group Limited on 19 January 2007. The Company recharges this cost to The 3D Entertainment Group Limited as it falls due.

The Company is a guarantor of the Group five year syndicated £250m revolving facility. The facility expires in December 2009.

18 Acquisition of trade and assets

On 19 October 2006 the Company acquired the following trade and assets relating to certain units transferred from other companies within the Luminar plc (now known as Luminar Limited) group

	Book Value and Fair Value £m
Fixed assets	
- Tangible fixed assets	65.0
Current assets	
- Stocks	0.4
- Prepayments	1.3
- Cash	0.3
	<hr/> 2.0
Creditors – amounts falling due within one year	(2.5)
Provisions for liabilities and charges	<hr/> (0.2) <hr/> 64.3
Goodwill	9.0
Consideration	
Cash paid	74.6
Intercompany debtor	(1.3)
	<hr/> 73.3 <hr/>

The acquired units contributed £19.7m to turnover and £6.3m to operating profit before exceptional items since acquisition.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 MARCH 2007 (CONTINUED)

19 Ultimate parent undertaking

The immediate parent undertaking is Luminar Dancing (2006) Limited a company incorporated in the United Kingdom

At the period end the ultimate parent undertaking was Luminar plc (now known as Luminar Limited) a Company incorporated in the United Kingdom which was the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of the Luminar plc (now known as Luminar Limited) financial statements can be obtained from the Company Secretary at Luminar House, Deltic Avenue, Rooksley, Milton Keynes, Buckinghamshire, MK13 8LW.

Subsequent to the period end Luminar Group Holdings plc replaced Luminar plc (now known as Luminar Limited) as the listed holding company for the Group.

20 Post balance sheet event

On 1 June 2007, a unit was acquired for £2.2m in Exeter.

21 Capital commitments

The Company had capital commitments of £0.7m at 1 March 2007.