

Independent Auditors' Report

Statement of the independent auditors to Diamond Bidco 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 Diamond Bidco Limited as at 9 April 2010 which were prepared for the purpose of the proposed re-registration of Diamond Bidco Limited as a public company and audited by us

This statement is made solely to the company in accordance with section 92 (1) (b) and (c) of the Companies Act 2006. Our work has been undertaken so that we as the company's auditors might state to the company those matters we are required to state to it in this statement 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 for our work under section 92 (1) (b) and (c) of that Act, for this statement, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the balance sheet and related notes in accordance with applicable law and UK Generally Accepted Accounting Practice are set out on page 1.

Our responsibility is to

(a) report on whether the balance sheet has been properly prepared in accordance with the provisions of the Companies Act 2006 which would have applied if the balance sheet had been prepared for the financial year of the Company, and

(b) form an independent opinion 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 9 April 2010 has been properly prepared in accordance with the requirements of the Companies Act 2006 which would have applied if the balance sheet had been prepared for the financial year of the Company.

Statement on net assets

In our opinion, at 9 April 2010 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.

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A handwritten signature in black ink, appearing to read 'GA Watts', is positioned above the printed name.

GA Watts

for and on behalf of KPMG Audit Plc Statutory Auditor

Chartered Accountants

One Snowhill

Snow Hill Queensway

Birmingham

B4 6GH

7 July 2010