

**Statement of the independent auditor to Revolution Bars Group 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 Revolution Bars Group Limited as at 31 December 2014 which were prepared for the purpose of the proposed re-registration of Revolution Bars Group Limited as a public company and audited by KPMG LLP

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 auditor 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 auditor**

The directors' responsibilities for preparing the balance sheet and related notes in accordance with applicable law and International Financial Reporting Standards (IFRSs) as adopted by the EU are set out on page 4.

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, and

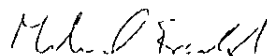
(b) form an independent opinion concerning the relationship between the company's net assets and its called-up share capital and undistributable reserves at the balance sheet date.

**Opinion concerning proper preparation of balance sheet**

In our opinion the audited balance sheet at 31 December 2014 has been properly prepared in accordance with the requirements of the Companies Act 2006.

**Statement on net assets**

In our opinion, at 31 December 2014 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.



**Michael Frankish**

**for and on behalf of KPMG LLP, Statutory Auditor**

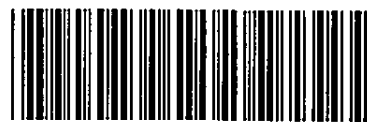
*Chartered Accountants*

1 St Peter's Square

Manchester

M2 6AE

TUESDAY



\*L41G2UAX\*

LD1

17/02/2015

#38

COMPANIES HOUSE