

STRICTLY PRIVATE AND CONFIDENTIAL

The Board of Directors
on behalf of Energybuild Group plc
Aberpergwm Mine,
Glynneath Road,
Glynneath,
Neath,
SA11 5TY

Arbuthnot Securities Limited
Arbuthnot House
20 Ropemaker Street
London
EC2Y 9AR

Our Ref: SS/RM

21 June 2010

Dear Sirs

PROJECT COAL

1. INTRODUCTION

We are writing to set out the terms on which we offer to act for Energybuild Group plc (the “Company”, the “Target”, the “Offeree” and the “Principal”) and Arbuthnot Securities Limited (the “Financial Adviser”) as reporting accountants and perform certain transaction support services (“the Services”) and to set out the matters on which we are required to report. The Purpose of the Services is as set out in clause 2.19 in Appendix 1.

The “Transaction” comprises the proposed acquisition of the Company by Western Coal Corp. (the “Offeror”) by means of a scheme of arrangement under section 899 of the Companies Act 2006.

The Company and its subsidiaries are together referred to as “the Group”.

In connection with the Transaction, a scheme document and potentially supplementary scheme documents and other documents (each such document in respect of which we provide any of the Services being an “Investment Circular”) will be prepared in accordance with the requirements of the Companies Act 2006 and the Takeover Code.

This letter also refers in summary to certain areas of responsibility of the directors of the Company (the “Directors”) and the Financial Adviser.

If not defined in this letter, terms or expressions which are capitalised have the meaning set out in the section headed “Definitions” in Appendix 1.

The Contract between us comprises:

- This Engagement Letter.
- Appendix 1 “Terms of Business for Investment Circular Transaction Services”.
- Appendix 2 Draft public report on profit forecast.



- Appendix 3 Draft “no objection” letter under Rule 28.5 of the Takeover Code
- Appendix 4 Draft letter of consent under Rule 28.4 of the Takeover Code.
- Appendix 5 Scope of private report on profit forecast.
- The correspondence regarding fees and expenses referred to at Section 5.4 below.

2. OUR SERVICES AND RESPONSIBILITIES

2.1 The Engagement Team

We currently envisage that Sarah Sturt will be the partner responsible to you for the Services described in this Contract, that she will be assisted by Richard Marlow, a director, who will be responsible for the day to day running of the engagement.

2.2 Scope of our Services

The intended scope of our Services (the “Scope”) and our responsibilities are set out in Sections 3 and 4 below in this Engagement Letter and in Sections 2 and 4 of Appendix 1. Should you wish us to provide further reports or letters in connection with the Investment Circular or the Transaction we shall be happy to discuss appropriate engagement terms with you. However, we are under no obligation to provide such further reports or letters.

3. PUBLIC REPORTING

We will prepare the following report and letter intended for inclusion in the Investment Circular or being made available for display.

3.1 Profit forecast

We understand that the Investment Circular will contain a profit forecast for the Group for the six months ending 30 June 2010 (the “Profit Forecast”) in accordance with the requirements of Rule 28 of the Takeover Code. We will prepare a report on the Profit Forecast expressing our opinion on the Profit Forecast, in the form described below, to be included in the Investment Circular.

We will ask the Directors to make certain representations to us regarding the Profit Forecast. If the Profit Forecast is intended only to be a hypothetical illustration, or the Directors are unable to make such representations to us, we will not wish to be associated with the Profit Forecast and accordingly, will be unable to report publicly on it.

Responsibilities

The preparation and presentation of the Profit Forecast will be the responsibility solely of the Directors. This responsibility includes the identification and disclosure of the assumptions underlying the Profit Forecast. The Directors are also responsible for ensuring that the Profit Forecast is prepared and presented in accordance with the requirements of Rule 28 of the Takeover Code.

We will require the Directors to formally adopt the Profit Forecast before we report on it. We understand that, in preparing the Profit Forecast, the Directors will have regard to the guidance issued by The Institute of Chartered Accountants in England & Wales entitled “Prospective Financial Information – Guidance for UK directors”.

It is our responsibility to form an opinion as to whether the Profit Forecast has been properly compiled on the basis stated and whether such basis is consistent with the accounting policies of the Group.

If the results of our work are satisfactory, and having regard to the requirements of Rule 28.3(b) of the Takeover Code, we shall prepare a report on the Profit Forecast for inclusion in the Investment Circular. A draft of our report is set out in Appendix 2.



Scope of work

Our work will be undertaken in accordance with Standard for Investment Reporting 3000 “Investment Reporting Standards Applicable to Public Reporting Engagements on Profit Forecasts” (“SIR 3000”) issued by the Auditing Practices Board and will be subject to the limitations described therein.

We draw your attention in particular to paragraph 75 of SIR 3000 which would preclude us from expressing any opinion if the Directors have not complied with the regulatory requirements set out in Appendix 2 of that SIR.

As the purpose of our engagement is restricted as described above and since the Profit Forecast and the assumptions on which it is based relate to the future and may be affected by unforeseen events, we will not provide any opinion as to how closely the actual result achieved will correspond to the Profit Forecast. Accordingly we neither confirm nor otherwise accept responsibility for the ultimate accuracy and achievability of the Profit Forecast.

Assumptions

We will discuss the assumptions with the persons responsible for preparing the Profit Forecast together with the evidence they have to support the assumptions, but we will not seek to independently verify or audit those assumptions. We are not responsible for identifying the assumptions.

In the event that anything comes to our attention to indicate that any of the assumptions adopted by the Directors which, in our opinion, are necessary for a proper understanding of the Profit Forecast have not been disclosed or if any material assumption made by the Directors appears to us to be unrealistic we will inform the Directors so that steps can be taken to resolve the matter. However, we are required to comment in our report if an assumption is published which appears to us to be unrealistic or an assumption is omitted which appears to us to be important to an understanding of the Profit Forecast.

We shall also provide a private report on the Profit Forecast, further details of which are provided in Section 4.1 below.

Rule 28.5 Confirmation

If the Company issues a subsequent document the directors must make a statement in accordance with Rule 28.5 of the Takeover Code that the Profit Forecast remains valid for the purpose of the Offer. If such a subsequent document is issued, once we have satisfied ourselves about the form and context in which reference is made to us having no objection to our report on the Profit Forecast set out in the Investment Circular continuing to apply, we will, in accordance with Rule 28.5 of the Takeover Code, provide the Company with a letter providing that confirmation.

A draft of such confirmation letter is included in Appendix 3.

3.2 Letter of consent

The Company will obtain our prior written consent before issuing any document or statement which attributes to us any matter or opinion to which this Contract relates. Should the Financial Adviser intend to issue any such document or statement, it will also obtain our prior written consent.

Once we have satisfied ourselves about the form and context in which our Public Report is included in the Investment Circular, we will provide the Company with a letter consenting to its publication therein.

A draft of our consent letter is included in Appendix 4.

4. PRIVATE REPORTING

We will provide the following private report.



4.1 Detailed report on Profit Forecast

In order to assist consideration by the Addressees of the Profit Forecast referred to in Section 3.1 above, we will prepare a private report on the results of our review of the Profit Forecast, providing a description of the procedures adopted by the Directors in preparing the Profit Forecast, a commentary on any significant features or discernible trends and an explanation of the Directors' principal underlying assumptions and covering other matters as set out in Appendix 5.

5. OTHER MATTERS

5.1 Independence

The APB Ethical Standards for Reporting Accountants apply if we are reporting publicly on this engagement. If they apply, we will, in accordance with those standards, provide the Principal with an independence letter. We will draw attention to any significant facts and matters that bear upon our objectivity and independence. In such cases the Principal will inform the other Addressees of such matters, where appropriate.

5.2 Timetable

You will provide us with the proposed Transaction timetable. In accordance with clause 2.4 of our Terms of Business we will use reasonable efforts to carry out the Services in accordance with the timetable agreed with us.

We will discuss with the Company and the Financial Adviser any difficulties we encounter with completing this work as and when any such problems arise.

5.3 Access to Audit Files

The engagements we have undertaken pursuant to our statutory audit and tax appointment(s) and the audit and tax work performed pursuant thereto in relation to the nine months ended 31 March 2010 and years ended 30 June 2009 and 2008 are referred to below as the "Audit Engagements" and "Tax Engagements".

The Audit and Tax Engagements were performed by partners and staff of Deloitte LLP (the "Audit and Tax Teams") for a different purpose from the purpose relevant to those partners and staff (the "Reporting Team") who shall perform this engagement.

The audit and tax files relating to the Audit and Tax Engagements are referred to below as the "Audit and Tax Files". Our work will include access to the Audit and Tax Teams and a review of the Audit and Tax Files. This review will be on the basis set out in clause 2.7 of the Terms of Business. The Audit and Tax Files together with the explanations of those files which may be provided to the Reporting Team by the Audit and Tax Teams are referred to below collectively as the "Audit and Tax Information". In this connection the Company and the Financial Adviser acknowledges and agrees that:

- the scope and purpose of the Audit and Tax Engagements were and are different from the scope and purpose of this engagement; the audit opinions formed pursuant to the Audit Engagements were expressed on financial information outside the scope of this engagement letter and were expressed solely in the context of the statutory requirements for audit and the specific terms and conditions governing the Audit Engagements. The Tax Information was prepared and/or obtained solely for the purpose of advising on, calculating and agreeing the Group's tax liabilities; and
- we shall not, as a result of this engagement or the Reporting Team's access to the Audit and Tax Information, bear any responsibility or liability whatever for those audit reports or, the Tax Information, or, to the extent relevant to our liability on our audit reports, any of the Audit or Tax Information beyond any responsibility or liability that we would otherwise have had under the Audit and Tax Engagements.

For the avoidance of doubt, the above provisions shall be without prejudice to our duties to the Company and, where applicable, the Financial Adviser in the preparation and delivery of the reports and letters contemplated by this Contract and shall not affect our obligations to perform this engagement as provided for elsewhere in this Contract.

5.4 Fees and expenses

Professional fees for our Services will be based on the amount of time our professional personnel devote to performing this engagement at initially agreed rates. The final determination of the professional fees relating to this engagement will be completed shortly after our work on this engagement is completed or the engagement otherwise ends.

Our fee estimate will be provided in separate correspondence.

The Principal will be responsible for paying our professional fees and other charges (including fees and charges up to the date of termination or suspension of the Contract if for example the Transaction does not complete) and out-of-pocket expenses, plus VAT where applicable. Out-of-pocket expenses will depend on the nature of the Services and, where appropriate, staff travelling and subsistence will be charged in accordance with our normal personnel policies.

We will render invoices for our professional fees and other charges shortly after completion or the engagement otherwise ends. These invoices are due for settlement within 14 days of receipt.

5.5 Management representations and confirmation of facts

In accordance with our normal practice, we believe that obtaining management representations is an important part of the scope of our enquiry. Accordingly, we will show drafts of our Deliverables to the Directors and request a representation letter, a draft of which we will provide separately to the Directors. Inter alia, we will ask the Directors to confirm to us that, to the best of their knowledge and belief after making appropriate enquiries: (a) they have made available to us all significant information relevant to the Deliverables, of which they have knowledge; (b) the Deliverables are factually accurate, no material facts have been omitted, and the Deliverables are not otherwise misleading; and (c) the Deliverables accurately reflect any opinions or statements attributed therein to the directors, management, employees or agents of the Group.

6. WE WILL REPORT THE STATUS OF THE REPRESENTATIONS RECEIVED IN OUR DETAILED PROFIT FORECAST REPORT. TERMS OF BUSINESS AND LIABILITY PROVISIONS

The enclosed Terms of Business form an integral part of the Contract between us and attention is drawn to them. The following amendments to the Terms of Business have been agreed between us:

- (1) The second paragraph in the definition of "Damage", the sub-heading "Liability Cap" before clause 6.4.5, clauses 6.4.5 to 6.4.7 inclusive and the sub-heading "Provisions Separate" and clause 6.4.9 do not apply, and in Clause 6.4.8 delete " , provided always that Deloitte's liability to you shall not under any circumstances exceed in aggregate the amount set out hereunder" at the end of the first sentence.
- (2) In Terms of Business, references to "Sponsor Party" are to be read as references to "Financial Adviser" and references to "Chapter 8 of the Listing Rules" are to be read as references to "the Takeover Code".



7. AGREEMENT TO THE TERMS

If, having considered the provisions of the Contract you conclude that they are reasonable in the context of the engagement and our proposed appointment and you wish to engage us on these terms, please confirm your written acceptance of the Contract by signing and returning the attached copy.

Yours faithfully

Deloitte LLP

Deloitte LLP

I am duly authorised to, and do hereby, confirm the agreement of Energybuild Group plc and its board of directors to the terms set out in this Contract.

Signed:
(Director)
Name:

Date:

I am duly authorised to, and do hereby, confirm the agreement of Arbutnot Securities Limited to the terms set out in this Contract.

Signed: *J. Stone*
(Director)
Name: *J. Stone*

Date: *22 JUNE 2010*

DELOITTE LLP

TERMS OF BUSINESS FOR INVESTMENT CIRCULAR TRANSACTION SERVICES

DEFINITIONS

“Addressee(s)”, “you”	The addressee(s) of the Engagement Letter, together with Newco (if applicable), that confirm its/their acceptance of the Contract by signing a copy of the Engagement Letter, but for the avoidance of doubt, in the case of any Deliverable, “Addressee” or “you” shall mean any such addressees who are also addressees of that Deliverable.
“Affiliate”	In respect of each Recipient Party, any entity which is controlling, controlled by, or under common control with, a Recipient Party.
“AIM”	The AIM securities market operated by the London Stock Exchange.
“AIM Rules for Companies”	The rules applicable to companies whose shares are traded on AIM issued by the London Stock Exchange.
“AIM Rules for Nominated Advisers”	The rules applicable to Nominated Advisers to companies traded on AIM issued by the London Stock Exchange.
“Auditors’ Release Letter”	The letter issued by auditors and/or tax advisers, and referred to in the Deliverables (or any of them), setting out the conditions under which access to information from the audit and/or tax working papers and/or explanations relating thereto may be given.
“Assurance”, “Audit”	These words are used with the meanings they have in professional standards issued by the Auditing Practices Board in the United Kingdom.
“Beneficiaries”	Those persons (if any) who (a) we and the Addressees have agreed may have the benefit of and rely on the Services and the Deliverables on the terms of the Contract and (b) to whom we have agreed to assume a duty of care in respect of the Services under written arrangements with them.
“CESR Recommendations”	The Committee of European Securities Regulators’ recommendations for the consistent implementation of the Prospectus Directive Regulation issued in February 2005.
“Charges”	Our fees and out-of-pocket expenses plus VAT where applicable.
“Claim”	Any demand, action, claim or proceeding of any nature (whether in contract, tort, breach of statutory duty or otherwise and including, but not limited to, a claim for negligence) arising in any way in respect of or in connection with this Contract or relating in any way to the Services or the Transaction.
“Combined Code”	“The Combined Code on Corporate Governance” published by the Financial Reporting Council.
“Company”	The company or other entity which is the “issuer” (as referred to in the Listing Rules and/or Prospectus Rules) or “applicant” (as referred to in the AIM Rules for Companies), and defined as the “Company” in Section 1 of the Engagement Letter.
“Confidential Information”	Information about or held by any Recipient Party or the Subject Group that comes into the possession of the Deloitte Parties or about the Deloitte Parties that comes into the possession of any Recipient Party during the performance of the Services and which is by its nature confidential or is designated as such by the other party providing the information (whether in writing or orally) other than any information which: <ul style="list-style-type: none"> (i) becomes generally publicly available other than through a breach of the confidentiality obligations in the Contract; or (ii) was possessed by the recipient of the information prior to commencement of the Services without any obligation of confidentiality; or (iii) is lawfully received from a third party who the recipient of the information has no reason to believe is under an obligation of confidentiality in respect thereof.
“Contract”	The Engagement Letter and any separate letters or agreements referred to in the Engagement Letter as forming part of the Contract, these Terms of Business and any agreed addendum thereto.

“Cut-off Date”	In respect of each Deliverable, the date of the final signed Deliverable or, where applicable and earlier, the date expressly stated in the final signed Deliverable to be the date on which our work was completed.
“Damage”	<p>Losses or damages (including interest thereon if any) and costs suffered or incurred, directly or indirectly, by all or any of the Recipient Parties under this Contract (as the same may be amended or varied) or in connection with the Services or any Deliverables prepared pursuant to it.</p> <p>Solely for the purpose of clause 6.4.5, Damage also includes equivalent Damage suffered or incurred by the addressees or beneficiaries of any deliverables provided under the terms of other engagement letters expressly specified in the Engagement Letter or any agreed addendum to the Contract.</p>
“Deliverables”	The final report(s) and/or letter(s), or any of them, to be provided as part of the Services, details of which are set out in the Engagement Letter.
“Deloitte”, “we”, “us”	The United Kingdom limited liability partnership of Deloitte LLP.
“Deloitte Parties”	All entities (including Deloitte) that are members of the Deloitte Touche Tohmatsu worldwide network and each of their subsidiaries, predecessors, successors, assignees and subcontractors, and all partners, associate partners, principals, members, owners, directors, employees and agents of all such entities. Deloitte uses the word partner in respect of its members in its dealings with you to describe a member of Deloitte in their capacity as such.
“Directors”	The directors and, where applicable, proposed directors of the Company.
“Engagement Letter”	The engagement letter attaching these terms, together with its appendices and enclosures but excluding these Terms of Business.
“Engagement Team”	The individuals who perform the Services.
“Foreign Standards”	Professional standards and practice in relation to investment circulars applicable in territories other than the United Kingdom.
“FSA”	The Financial Services Authority, acting as the competent authority for the purposes of Part VI of FSMA.
“FSMA”	The Financial Services and Markets Act 2000
“Investment Circular”	Any prospectus, listing particulars, admission document, circular to shareholders, offer document or similar document identified as an “Investment Circular” in Section 1 of the Engagement Letter.
“Listing Rules” or “LR”	The Listing Rules made by the FSA for the purposes of Part VI of FSMA (or a particular paragraph of such rules).
“Newco”	A new company, if applicable, incorporated to become the listed entity as described in Section 1 of the Engagement Letter.
“Nominated Adviser”	A person approved by the London Stock Exchange to act as a nominated adviser to an AIM company under the AIM Rules for Nominated Advisers, when acting in the capacity of nominated adviser.
“Panel”	The Panel on Takeovers and Mergers.
“Principal”	The party or parties defined as the Principal in Section 1 of the Engagement Letter.
“Private Report”	A report or letter which is not prepared for the purpose of publication in an Investment Circular.
“Prospective Financial Information” or “PFI”	Any financial information about the future (e.g. forecasts, budgets or projections).
“Prospectus Directive Regulation”	The European Commission’s Regulation on Prospectuses No. 809/2004, issued in February 2005.
“Prospectus Rules” or “PR”	The Prospectus Rules made by the FSA for the purposes of Part VI of FSMA (or a particular paragraph of such rules).
“Public Report”	A report which is prepared for the purpose of publication in an Investment Circular.

“Purpose”	The purpose for which the Services and/or Deliverables are provided as set out in clause 2.19.
“Recipient Parties”	The Addressee(s) and the Beneficiaries (if any).
“Scope”	The scope of the Services as defined in Section 2 of the Engagement Letter and any further work agreed or modified in accordance with clause 2.2.
“Services”	The transaction support services to be provided by us, details of which are set out in the Contract.
“SIRs”	The Standards for Investment Reporting issued by the Auditing Practices Board in the United Kingdom.
“Sponsor”	A person defined as “Sponsor” in Section 1 of the Engagement Letter, who is approved by the FSA as a sponsor and who is acting for the purposes of the Transaction as a sponsor under Chapter 8 of the Listing Rules, when acting in the capacity of sponsor.
“Sponsor Party”	Any Addressee(s) that is/are a Sponsor or Nominated Adviser.
“Subject Group”	The entity (whether a company, group or collection of companies, unincorporated business, division, or other entity, or any combination thereof) described in Section 1 of the Engagement Letter which is the subject of the Transaction, and in respect of which the Services are to be provided.
“Takeover Code”	The City Code on Take-overs and Mergers issued by the Panel.
“Terms of Business”	The terms of business set out in this Appendix.
“Transaction”	The transaction or proposed transaction described in Section 1 of the Engagement Letter.

1 THE CONTRACT BETWEEN US

1.1 The whole of the contract between the Addressees and Deloitte is described in the Contract. Nothing discussed prior to your accepting the terms of this Contract (whether by signing the Engagement Letter or otherwise) induced, nor forms part of, the Contract (including but not limited to any confidentiality agreements with you which, if any, you agree are terminated hereby) unless it is specifically set out in this Contract. No-one is authorised to agree any variations to the Terms of Business or the Contract unless such variations are documented and agreed in writing between you and us.

1.2 If we have already started work (e.g by gathering information, project planning or giving initial advice) prior to your accepting the terms of this Contract then you agree that this Contract applies retrospectively from the start of our work.

1.3 The definitions set out in these Terms of Business and the Engagement Letter shall have the same meaning throughout this Contract. If there is a conflict between these Terms of Business and the Engagement Letter (save where the Engagement Letter or any agreed addendum thereto expressly modifies elements of these Terms of Business), these Terms of Business govern.

1.4 If any provision of this Contract is determined to be illegal, void or unenforceable in whole or in part, all other provisions together with the remainder of the affected provision shall remain in full force and effect.

Contracting parties and assignment

1.5 The Contract is between you and Deloitte. You agree that your relationship is solely with Deloitte as the entity contracting with you to provide the Services. Notwithstanding the fact that the Services under this Contract are to be provided by individual partners and employees from Deloitte (and in some cases provided to Deloitte by other Deloitte Parties through service or other agreements), no such individual partner or employee nor any other Deloitte Party intends to assume responsibility (including responsibility in any personal capacity) for the Services under this Contract. Consequently, you agree that no Deloitte Party (except Deloitte) will have any liability to you in respect of the Services under this Contract. You further agree that you will not bring any Claim against any of the Deloitte Parties (except Deloitte) as Deloitte remains responsible and liable to you for the acts or omissions of the Deloitte Parties in relation to the Services provided under the terms of this Contract.

1.6 This Contract does not make either of you or us an agent or legal representative of the other, nor does it create a partnership or joint venture and nor does it create a fiduciary relationship.

1.7 No party to this Contract may transfer or change its rights or obligations under this Contract without the prior written consent of the other party(ies), except that any party may transfer its respective rights and obligations under this Contract to any partnership or legal entity authorised to take over all or substantially all of its business. Further, no party to this Contract

will agree, directly or indirectly, to assign or transfer to any other person any Claim against the other arising out of, or relating to, this Contract or the Services.

Third party rights

1.8 No person who is not a party to this Contract (other than the Deloitte Parties for the purpose of the benefit of clauses 1.5, 4.6, 5.5 and 6.2) shall have any rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any of its terms.

1.9 This Contract can be varied without any third party's consent.

2 OUR SERVICES AND RESPONSIBILITIES TO YOU

2.1 The Services and any Deliverables to be provided under this Contract together with our responsibilities for them will be limited solely to the Scope and responsibilities set out in the Contract and our Deliverables will include our material findings related thereto. We will make no representations in respect of and will not consider any other matters.

2.2 We or the Addressees may request changes to the Scope. Changes must be agreed between us and the Addressees and will be subject to agreed adjustments to the Charges and timetable. Adjustments to the Scope in respect of any part of the Services will be reflected in the final Deliverable relating to that part of the Services and acceptance of that Deliverable will indicate acceptance of the adjusted Scope as set out therein. Unless expressly agreed in writing, any further work we may carry out in connection with the Services (whether or not agreed in writing) will be carried out as part of this Contract and subject to its terms.

2.3 Our work and our findings shall not in any way constitute investment advice, or an assessment of the commercial merits of the Transaction, or recommendation as to whether or not the Transaction should proceed. You agree that we have no responsibility for managing any aspects of the Principal's or the Subject Group's business, or for taking any decisions or operating any accounting, internal control or management information systems in connection with the Principal's or the Subject Group's business.

2.4 We will use reasonable efforts to carry out the Services in accordance with any timetable referred to in the Engagement Letter or otherwise agreed with you. You acknowledge and agree that our timely performance of the Services may be dependent on the timely completion of the activities of parties other than us. Unless otherwise specifically agreed in writing, all dates given by Deloitte or specified by you for the provision of the Services are intended for planning and estimating purposes only and are not contractually binding.

Our enquiries

2.5 The Deliverables necessarily will be prepared from information supplied by and from responses to our enquiries of the Principal or the management and staff of the Subject Group and, where included in the agreed Scope, its auditors. Except (i) as set out in the Contract, and/or (ii) to the extent otherwise stated in any Deliverable in respect of that Deliverable, and/or (iii) as required by SIRs, we will not test, audit or verify any information. Further, except (i) where it should be apparent to us that information is incomplete, inaccurate or misleading either (a) from the procedures we performed on the information provided to us in the course of our work under this Contract or, (b) from any specific procedures we are expressly required to perform under this Contract (to the extent that such procedures are able to be performed), and/or (ii) to the extent otherwise stated in any Deliverable in respect of that Deliverable, and/or (iii) as required by SIRs, our work will be carried out on the basis that all such information is, in all material respects, complete, accurate and not misleading.

2.6 We draw your attention to the fact that if we were to perform additional procedures or conduct an audit, other matters might come to our attention that might be relevant to your assessment of the Transaction. In particular, this engagement cannot be relied upon to detect fraud should it exist. However, where we are producing an accountant's report on historical financial information in accordance with SIR 2000 we will plan and perform our work so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial information is free from material misstatement whether caused by fraud or other irregularity or error. We will raise with you all matters (including those, where the Services provide for the expression of an opinion, which we consider might give rise to a modified opinion, in any Deliverable) that we consider of significance in the context of the Services as they arise during the course of our work.

2.7 Except to the extent expressly stated in the Contract and/or required by SIRs, our Services under this Contract will not include an Audit or other Assurance services. Accordingly, except to the extent that a Deliverable expressly states our opinion, our Private Reports will not provide any form of Assurance on the financial statements or any other financial information (including prospective financial information), or operating or internal controls of the Subject Group. Except to the extent expressly agreed to the contrary, where we comment on key business processes we do so as providers of due diligence services rather than as information technology specialists. Where as part of the agreed Scope, we are provided with access to the work papers of the Subject Group's auditors, it is agreed and understood that, except to the extent necessary to form our opinion where we are producing an Accountant's Report on historical financial information, we:

- will review those work papers solely for the purpose of identifying, analysing and collating information relevant to matters within the agreed Scope; and
- will not check or review the adequacy of all or any part of the audit work performed by the Subject Group's auditors, or express any opinion in relation thereto.

Forecasts, budgets and projections

2.8 Where our work relates to PFI, we will comment on the bases and assumptions underlying the PFI provided to us as contemplated in the Scope but accept no responsibility for the PFI or for the ultimate realisation of the PFI. Such bases and assumptions will have been determined by, and are the sole responsibility of, the senior management, directors, or prospective directors or such other persons who prepared such PFI and we expect such persons to formally approve such bases and assumptions, together with the resulting PFI, before the relevant Deliverables are finalised.

2.9 All PFI relates to the future. The attainment of the predicted results depends upon successful implementation of the underlying strategies by management and the realisation of the underlying assumptions including any operational improvements. Events and circumstances frequently do not occur as expected and actual results may be affected by events beyond the control of management resulting in differences between the predicted and the actual results. Such differences are normal and may be material.

2.10 We will not prepare PFI. Where we offer an alternative view of the amount or timing of potential savings, or of other aspects of any PFI, this will be based upon our professional or business experience and judgement. We may present tables summarising the PFI, provided to us as contemplated in the Scope, aggregating quantified vulnerabilities or illustrating the impact of alternative assumptions. These tables are presented as a means of summarising our comments to assist in the communication of our findings and do not represent a restatement, revision, or endorsement, of the PFI.

Investment Circular Services

2.11 Our work in providing the Services will, where applicable, be conducted in accordance with the requirements of SIRs and any other applicable professional standards in the United Kingdom.

2.12 The Deliverables will be prepared in accordance with professional standards and practice in the United Kingdom and will not necessarily comply with Foreign Standards. We do not accept or assume any responsibility or liability for any failure of any of our Deliverables to comply with Foreign Standards. Further, we have no basis for determining what enquiries the Addressees are required to undertake in foreign jurisdictions and we make no representation as to the sufficiency of the Deliverables for such purposes.

2.13 We do not accept or assume any liability or responsibility in connection with the use of our Private Reports in the United States of America.

2.14 It is not our practice to sign verification notes and we accept no responsibility for the verification process beyond the reports and comfort letters we issue.

Addressees and Capacity

2.15 The Services will be provided to the Company and the Directors for their use and benefit solely in connection with the Transaction in accordance with the provisions of this Contract. The Services are provided to the Company and the Directors solely in their capacity as persons who may be found to be responsible or liable to others for the contents of the Investment Circular(s), whether under Section 5.5 of Chapter 5 of the Prospectus Rules or otherwise.

2.16 The Services will be provided to the Sponsor Party solely in its capacity as a person who may be found to be responsible or liable to others for the contents of the Investment Circular(s) (whether as a sponsor under Chapter 8 of the Listing Rules, a nominated adviser under the AIM Rules for Nominated Advisers, or under Section 5.5 of Chapter 5 of the Prospectus Rules, applicable sections of FSMA or the Misrepresentation Act 1967, or under a common law duty of care under English law to parties who may act in reliance on the Investment Circular(s) or any analogous provision of any relevant foreign law (other than a law of the United States of America) which may be found to impose responsibility or liability on the Sponsor Party for the contents of the Investment Circular(s)).

2.17 In the circumstances of clauses 2.15 and 2.16 we assume responsibility, in accordance with and subject always to Clause 6, to the Company, the Directors and the Sponsor Party(ies) in respect of the Company's, the Directors' or the Sponsor Party's responsibility or liability to others where and to the extent that that responsibility or liability of the Company, the Directors or the Sponsor Party is as described at clause 2.15 or clause 2.16 and has been caused by a failure on our part to perform the Services with reasonable skill and care. Further, in the circumstances of clauses 2.15 and 2.16 we do not assume or accept any liability or responsibility for or in respect of any profit, benefit or opportunity that the Company, the Directors or the Sponsor Party may fail to make, receive or enjoy, or any expenditure that the Company, the Directors or the Sponsor Party may have incurred (save as contemplated by the previous sentence), in connection with the

Transaction or as a result of the Transaction or any failure of the Transaction. For the avoidance of doubt, no disclaimer of responsibility or liability contained in our Public Reports will affect our responsibility or liability as set out in these Terms of Business or elsewhere in the Contract. Whilst our public reports will not be addressed to Sponsor Parties other than the Sponsor, we also accept responsibility in the circumstances set out in clause 2.16 for the public reports to such other Sponsor Parties on the basis set out in this clause.

2.18 No party may rely on the Deliverables provided under this Contract as an existing or potential investor or, in the case of the Sponsor Party, in connection with providing investment advice to its clients (other than to the Company or to a subsidiary of the Company in relation to the contents of the Investment Circular). It is however agreed that this clause and clauses 2.15, 2.16 and 2.17 will not prejudice any rights the Sponsor Party may have, against us, as a subscriber for or purchaser of securities which are the subject of the Transaction in reliance on information which is published in the Investment Circular.

Purpose

2.19 Unless expressly stated otherwise in the Engagement Letter, the Services will be provided, and each Deliverable issued by us under this Contract will be prepared, solely for the purpose of assisting you (i) in meeting any responsibilities you may respectively be found to have for the contents of the Investment Circular(s) (including the Sponsor Party's due diligence in relation thereto) and/or (ii) where a Deliverable is stated (whether in this Contract or in the Deliverable itself) as being prepared in connection with a specific Prospectus Rule, Listing Rule, AIM Rule, rule of the Takeover Code or applicable law or regulation, in fulfilling any responsibility that you may have in relation to that rule, law or regulation, and for no other purpose.

Review of drafts

2.20 We will provide drafts of our Private Reports to the Directors to enable them to review the drafts before they are provided to the Sponsor Party. Once the Directors have reviewed and, if they wish, commented on a draft, and we have reflected their comments (to the extent we consider appropriate) in a revised draft, we will release the draft (or revised draft) to the Sponsor Party for its review and comments. We will request representations from the Directors and the Subject Group as appropriate and set out those arrangements in the Engagement Letter.

Drafting meetings

2.21 In the discharge of our responsibilities, it will also be necessary for us to attend selected meetings at which the Investment Circular will be drafted, to receive copies of drafts as they are produced and to discuss the Company's (or if appropriate, the Subject Group's) affairs with other professional advisers.

3 YOUR RESPONSIBILITIES

3.1 You are responsible for determining that the Scope is appropriate for your needs.

Provision of information to us and support required by us

3.2 The Principal agrees to give us all the information within its control that is relevant for the performance of the Services and will use its reasonable endeavours to arrange the relevant access for us to perform the Services and fulfil the Scope and our work will be based, save as provided in this clause, solely on the information provided, or to which access is arranged. In this context, you agree we shall not be treated as being on notice of information given to us in the course of previous engagements. However, where we are auditors of the Principal or all or part of the Subject Group, as appropriate, we shall, where reasonably practicable, make enquiries of the applicable lead audit partner to check whether he/she has any information that he/she considers relevant to the Services based on his/her actual recollection and prior experience, as appropriate; such recollection and experience being both that (i) at the time of such consideration and (ii) derived solely from his/her involvement in the provision of audit and interim review services to the Principal and/or Subject Group, as appropriate, during the two years preceding the date of the Engagement Letter. You agree that for the purposes of such consideration, such applicable lead audit partner will not re-evaluate the work performed or information given to us in the course of previous audit and interim review engagements except where required to do so by the SIRs. For the avoidance of doubt we shall not, as a result of such considerations by the applicable lead audit partner referred to above, bear any responsibility or liability for such previous audit or interim review reports beyond that we would otherwise have had arising from such previous audits or interim reviews. Where you wish us to access a web site or an electronic data sharing forum, you will discuss and agree with us the specific areas and/or information which you require us to read.

3.3 The Principal will to the extent reasonably practicable and permitted by applicable law and regulation keep us promptly informed of any matters of which it is aware and which in its view are material to the performance of the Services unless it reasonably believes that we are already aware of those matters.

Decision making and management of your business

3.4 You will apply your independent business judgement to evaluate the Deliverables including any advice or recommendations that we may give you. You will be responsible for (a) evaluating the adequacy and results of the Deliverables and any such advice or recommendations for your purposes and (b) deciding whether you wish to implement or act on them.

3.5 The Principal is solely responsible for, among other things: (a) making all management decisions and performing all management functions; (b) designating a competent employee to oversee our Services hereunder on its behalf (c) accepting responsibility for results of the Services other than performance of the Services; and (d) for implementing any recommendations including without limitation monitoring and control of ongoing activities together with the actions necessary to realise any expected benefits. In connection with the Services, Deloitte shall be entitled to rely on all such decisions and approvals.

Legal agreements

3.6 Our Services may be conducted alongside your legal advisers, acting separately for you. Where specifically requested by you and agreed by us, we will read and make comments and suggestions on specific clauses of an accounting and/or taxation nature in draft agreements prepared or being reviewed by your legal advisers but we are not qualified to provide legal advice. In particular, given its legal nature, any agreement is likely to reflect matters beyond our competence and, as a result, any comments and suggestions that we provide should not be relied upon as being suitable for incorporation into any agreement without further consideration by your legal advisers.

3.7 Any agreement is the product of negotiation between its parties and you acknowledge that it is your responsibility to decide whether in all the circumstances you are prepared to accept any proposed agreement.

3.8 If you are considering imposing or accepting a contractual term which would commit you to (i) providing any report from us to a third party; or (ii) obtaining any report from us (for example, in connection with completion accounts or compliance with loan covenants), you agree to consult with us first so that we can advise on the scope and wording of any such report and the terms on which we would undertake such work.

Data protection

3.9 The Deliverables may contain Personal Data (as defined in the Data Protection Act 1998). You and we, to the extent applicable, agree to comply with the Data Protection Act and in particular you and we each undertake to keep any Personal Data in the Deliverables confidential and secure. You and we agree not to use any Personal Data in the Deliverables for any purpose other than for the Purpose.

4 RESPONSIBILITIES TO EACH OTHER

Confidentiality

4.1 Subject to clauses 5.4 to 5.6 which relate to the use and distribution of the Deliverables, we and each Recipient Party undertake to keep Confidential Information confidential and use it only in connection with providing and receiving the Services (including, where applicable, disclosure in the Deliverables) and, in the case of the Recipient Parties, for the Purpose, except as expressly stated otherwise in this Contract.

4.2 We and each Recipient Party will be entitled to disclose Confidential Information (i) to its legal advisers for their information solely in connection with the Purpose, provided that we each take reasonable steps to ensure that the legal advisers understand that the Confidential Information is confidential and must not be disclosed to any other party without the prior written consent of the party providing the information and, in respect of Personal Data, they are required to comply with the Data Protection Act; or (ii) to comply with any applicable legal, professional or regulatory requirement (including the Takeover Code). The Principal agrees to reimburse any costs we may incur in complying with any such disclosure requirement relating to any of our Services imposed upon us in any proceedings or regulatory process not involving any substantive claim or proceeding against us, provided that we notify the Principal promptly and, where reasonably and legally possible, prior to disclosure.

4.3 Each Recipient Party agrees that, if required for the performance of the Services, we may share Confidential Information with any Deloitte Party on the understanding that we will ensure that they will treat the information as Confidential Information in accordance with the provisions of this Contract. Nothing in this Contract will prevent or restrict us from using or sharing internally or with other Deloitte Parties for any purpose any experience and skills of general application used in, gained or arising from performing the Services, subject to appropriate safeguards to preserve client confidentiality.

4.4 Unless you tell us otherwise, we may in the performance of the Services attend meetings (or otherwise communicate) with your other advisers to discuss matters arising in the performance of the Services and may do so openly, free from any obligation to you of confidentiality (including but not limited to the obligations imposed by clause 4.1) and shall not be liable for any use subsequently made of that information by such other advisers. However, you should not assume that information that we have, or have obtained through our performance of the Services, will be communicated to such other advisers.

4.5 Following the public announcement or completion of the Transaction we may disclose that we have acted for the Principal to our clients and prospective clients as an indication of our experience.

4.6 You accept and agree that Deloitte and/or any other Deloitte Party, through separate teams, may have provided, may be providing, or may in the future provide other services (including due diligence or other services which are the same or similar to the Services, other transaction advisory services or other services including, but not limited to, assurance, corporate finance advisory services or tax advisory services) in connection with the Transaction or a related transaction, to other parties including (but not limited to) one or more of the Recipient Parties and/or their Affiliates, competing bidders, the vendor, the target, or any other party interested in the Transaction (on either side). Such other parties may, and indeed are likely to, have interests that compete and/or are in conflict with your own. You agree that the team providing the Services will not be provided with, and will not disclose to you or use for your benefit, any information that other teams from Deloitte or from another Deloitte Party have obtained in the course of providing such services to other parties even though such information may be, and indeed is likely to be, relevant to the Services. You agree that you will not bring any claim against Deloitte and/or any other Deloitte Party, and that we and they shall not be liable for any losses, arising out of or in any way connected with the provision of services to other parties, as permitted by this clause, or the non-disclosure to you of information obtained in the course of providing such services. Nothing in this clause overrides our obligations to comply with the applicable professional standards or our obligations of confidentiality as set out in clause 4.1.

Conflicts of interest

4.7 It is our practice, in appropriate circumstances, to check for conflicts of interest before taking on engagements. Deloitte Parties provide many different professional services to clients and we cannot be certain that we will identify promptly all situations where there may be a conflict with your interests although we will use reasonable efforts to do so.

Electronic communications

4.8 We and you each agree that we may communicate with each other by e-mail (including the internet). We and you each recognise that e-mail and the internet are inherently insecure and that e-mails and data can become corrupted, are not always delivered promptly (or at all) and that other methods of communication may be appropriate. In addition, the internet is prone to viruses. We and you each recognise these hazards and so each of us will be responsible for protecting our own systems and interests and neither you nor we will be responsible to the other on any basis for any loss or damage in any way arising from the use of e-mail as a form of communication. The exclusion of liability in this clause shall not apply to any liability which arises out of the negligent incorrect addressing of an e-mail.

Disclosure to Tax Authorities and Confidentiality of Tax Planning Advice

4.9 We are obliged to notify the UK tax authorities of certain types of arrangement which might secure a fiscal advantage and of proposals to implement such arrangements. The decision to make such a notification, its timing and content, is a matter that we reserve entirely to our sole discretion. However, we will inform the Principal (and where required under clause 2.6 the Sponsor Parties) if we propose to make, or have made, any such notification that we believe may be relevant to its affairs. The Principal will inform the Sponsor Parties of any such notification it receives from us and may also have obligations under the same legislation to give notification of such arrangements. Where there are other current or future laws or regulations in any jurisdiction that require disclosure of our advice, we will also comply with those disclosure requirements.

4.10 In respect of any notification under clause 4.9, or to the extent that any confidentiality terms in this Contract result in an obligation to notify arrangements, such confidentiality terms shall not apply in respect of disclosure of the relevant scheme or arrangement. For the avoidance of doubt, this clause and clause 4.9 specifically apply in respect of compliance with Parts 2 and 7 of the Finance Act 2004 and associated regulations, regulations promulgated under the Social Security Administration Act 1992 and §§ 6011 and 6111 of the US Internal Revenue Code and related Internal Revenue Service guidance.

4.11 In relation to Tax Planning Advice (as defined in clause 4.13) to SEC registrants, it is also acknowledged and agreed that nothing contained in this Contract shall be construed as limiting or restricting disclosure of the Tax Planning Advice or any significant tax feature thereof for the purpose of Rule 3501(c) (i) of PCAOB Release 2005-014.

4.12 It is also understood that none of your other tax advisers will impose or have imposed any conditions of confidentiality with respect to the tax services or transaction(s) associated with such Tax Planning Advice.

4.13 For the purpose of clauses 4.11 and 4.12, "Tax Planning Advice" covers any tax services and related advice (but excludes any tax due diligence services) provided by us under this Contract to any Recipient Party which is a SEC registrant including their affiliates or associates.

4.14 The mere receipt of any Deliverable and other advice by any persons pursuant to clauses 4.9 to 4.12 is not intended to create any duty of care, professional relationship or any present or future liability between those persons and Deloitte. As a consequence, if copies of the Deliverables or other advice (or any information derived therefrom) are provided to other persons under the above exclusions, it is on the basis that Deloitte owes no duty of care or liability to them, or any other persons who subsequently receive the same.

5 DELIVERABLES

Drafts and oral discussions

5.1 In formulating our conclusions, we may discuss ideas with you orally or show you drafts of the Deliverables for your comment. We do this on the basis that these are work in progress and are not our definitive findings and accordingly we will have no duty or liability to you in respect of any drafts or oral comments or advice unless their content is finalised and confirmed to you in writing in the final Deliverables. Accordingly, we will not be responsible if you choose to act, or refrain from acting, on the basis of any drafts or oral comments or advice. If you want to rely or act on oral comments or advice, you will let us know in order that we may deal with them in the final Deliverables. The Deliverables may be made available to you in electronic as well as hard copy format. Multiple copies and versions of documents may therefore exist in different media. In the case of any discrepancy, the final signed Deliverable is definitive. If so requested by you, the Engagement Team will discuss with you how we will draw your attention to changes which we consider material in successive versions or drafts of our Deliverables.

5.2 Nothing in clause 5.1 shall prejudice your ability to rely on any drafts of our Deliverables or oral comments or advice we may provide (together "Drafts") in the context of any defence you may wish to advance in judicial or arbitral proceedings or where you, in good faith, consider it is reasonable to do so for the purpose of resolving any actual or potential dispute or claim in relation to the Transaction to which you are a party or a potential party, provided that you take reasonable steps to make parties to whom the Drafts are made available under this clause understand the Recipient Obligations as set out in clause 5.5. However, if you choose to rely upon any Drafts for such purposes, you agree that you will do so at your own risk and without recourse to us and, to the fullest extent permitted by law, you agree that we will have no duty or liability to you including in contract or in tort (including negligence) for our Drafts.

5.3 In view of the process and depending on the time frame over which the Services will be provided, we may have had and may in the future have discussions, including meetings and telephone conversations, regarding the Transaction and/or the results of our work hereunder where one or more of the Recipient Parties did not or will not participate. Without prejudice to clauses 2.1 and 2.6, each Recipient Party agrees that we have no responsibility to communicate the matters addressed during any such discussions, meetings or conversations to those not present whether or not such matters might be considered material by or to the Recipient Parties concerned.

Use and distribution of, and reliance on, Deliverables

5.4 The Deliverables (and drafts thereof) and any other advice we provide to you are for your exclusive use and are to be used solely for the Purpose. They must not, save as expressly provided for in the Contract or as provided in clauses 5.5 and 5.6, be used for any other purpose, be recited or referred to in any document, or copied or made available (in whole or in part) to any other person, without our prior written consent, except as otherwise agreed herein. You acknowledge that were you to act in any way contrary to this restriction (and without limitation) this could expose us to a risk that a third party who otherwise would not have access to the Deliverable (or drafts thereof) or other advice, might claim to have relied upon the Deliverable or other advice to its detriment and might bring or threaten to bring a Claim against Deloitte and/or other Deloitte Parties.

5.5 The Deliverables (and drafts thereof) (together the "Disclosure Information") may be disclosed:

- (1) where required by law, court order or regulatory authority; and/or
- (2) to your directors, officers, partners or employees; and/or
- (3) to your Affiliates involved in advising or assisting you in connection with the Purpose and their respective directors, officers, partners or employees (each an "Affiliate Party") on a need to know basis; and/or
- (4) to your legal advisers; and/or
- (5) to your professional and financial advisers; and/or

(6) to your insurers for the purpose of evaluating any claim or potential claim brought against you but not, for example, for the purposes of arranging warranty or other similar insurance in connection with the Transaction; and/or

(7) in connection with any defence any of you may wish to advance in judicial or arbitral proceedings or where any of you, in good faith considers it is reasonable to do so for the purposes of resolving any actual or potential dispute or claim in relation to the Transaction to which any of you is a party or a potential party,

provided that in the case of (2) to (7) above you take reasonable steps to make such parties to whom the Disclosure Information is made available understand (and solely in the case of (5) and (6) also accept) that (a) the Disclosure Information is confidential and must not be disclosed to any other party without our prior written consent, (b) in respect of Personal Data, they are required to comply with the Data Protection Act, (c) the Disclosure Information is provided for their information (but without creating any duty or liability to them on our part) solely for the purpose of advising you in connection with the Purpose or a Claim by you against us relating to the Services and must not be used by them for any other purpose (save in the case of (6) and (7) where they may be used solely for the purposes set out in (6) and (7) respectively), and (d) if they place reliance on the Disclosure Information they will do so at their own risk and have no recourse to the Deloitte Parties ((a) to (d) together the "Recipient Obligations"). In the case of (2) and (3) you accept responsibility for any non-compliance with the Recipient Obligations by any such person or Affiliate Party.

5.6 Certain parts of the Disclosure Information may be subject to confidentiality restrictions contained in Auditors' Release Letters or other agreements with parties other than Deloitte in the context of the Transaction. Our agreement to permit the disclosure of the Disclosure Information under clause 5.5 does not override such confidentiality restrictions that you may have agreed with such parties or with us.

Subsequent events

5.7 You agree that, in respect of each Deliverable, we shall have no responsibility after the Cut-Off Date to perform additional procedures or make enquiries regarding the Subject Group, the Transaction or the Investment Circular, except as required by SIRs.

Ownership and intellectual property

5.8 On payment of all of our Charges, we grant you a non-exclusive, perpetual, non-transferable licence to use, reproduce and distribute the Deliverables for your internal business purposes only. We retain rights in the Deliverables and associated materials, software, and in any know-how and/or methodologies that we may use or develop in connection with this Contract (other than materials provided to us by another party which retains intellectual and other property rights in those materials). Any papers retained by us on completion of the Contract (including documents legally belonging to you) may routinely be destroyed in accordance with our internal policies.

6 LIABILITY PROVISIONS

6.1 We will perform the Services with reasonable skill and reasonable care.

6.2 Deloitte neither owes nor accepts any duty or responsibility to any person other than the Recipient Parties. Except as otherwise expressly agreed in writing, no Deloitte Party shall be liable for any loss or damage suffered by any such person caused by that or any other person's use of or reliance on our advice, Deliverables or drafts thereof.

6.3 Nothing in this Contract shall exclude or restrict (or prevent a Claim being brought in respect of) any liability arising from fraud, dishonesty or other liabilities which cannot lawfully be limited or excluded.

6.4 The Recipient Parties agree that we will not be liable to them for any Damage unless and then only to the extent that such Damage is agreed by us and the relevant Recipient Party, or determined to have resulted from our breach of contract or negligence subject always to the following provisions:

6.4.1 We will not be liable to any Recipient Party for any Damage arising out of its use of the Deliverables or our Services for a purpose other than the Purpose.

6.4.2 We will not be liable for Damage arising in connection with this Contract to the extent such Damage arises from the acts or omissions of any person other than (i) Deloitte or (ii) any other Deloitte Party that we may use to provide the Services.

6.4.3 Subject to our obligation to conduct our work in accordance with the SIRs and other applicable professional standards, we will not be liable for Damage arising as a result of the provision of false, misleading or incomplete information or documentation by, or the withholding or concealment or misrepresentation of information or documentation by, any person other than the Deloitte Parties unless and then only to the extent that such defect in the information or documentation or such withholding, concealment or misrepresentation should have been apparent to us either (i) from the procedures we performed on the information provided to us in the course of our

