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Statement of Witness (C.J. Act. 1967, S.9; M.C. Act. 1980, S.102; M.C. Rules, 1981, r.70)

STATEMENT OF DENNIS VERNON ROBERTSON

Age of Witness (date of birth) 1st March 1932

Occupation of Witness CHARTERED ACCOUNTANT

This statement, (consisting of 54 pages each signed by me), is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

Dated the 20th day of December 19 91

Signed [Signature] Signature witnessed by [Signature]

I was admitted as an associate of the Institute of Chartered Accountants of England and Wales in 1954 and to fellowship on the 5th February 1964. I have been a London-based partner in the firm of Stoy Hayward ("SH"), chartered accountants, of 8 Baker Street, London W1 since 1st July 1971. Prior to that I was a partner in Herbert Hill & Co., chartered accountants, from 1st January 1959 until the 1st July 1971 when that firm merged with Stoy Hayward.

This second statement by me consolidates the matters set out in my earlier statement dated 21st September 1991 and producing Documents DVR1 to DVR10, exactly as set out in the statement of that date, together with other matters which I refer to hereafter.

From my recollection and the documents available to me at SH, I state that, in December 1989 my fellow partner Robert Bryan Jones retired from Stoy Hayward and I took over from him responsibility for the firm's audit of Polly Peck International plc ("PPI") a major client of SH whose business had grown very rapidly throughout the

Signed [Signature] Signature witnessed by [Signature]

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