

HQ08XO2310 - MAKAR v BAKER TILLY & Ors (amended 28 September 2012 formerly Baker Tilly (a firm) v Mira Makar)

NIGEL TRISTEM (default Judgment Folio 336, 18 July 2012, logged QBD 19 July 2012)

Witness evidence required as partner on the main board of Baker Tilly 2004- April 2007, and similar as member thereafter; Head of Audit Assurance (including Ethics in the Assurance practice) until becoming Finance Director

Witness statement is required by **4pm on Monday 22 October 2012**, covering the following points:

1. Please confirm that Baker Tilly, a firm, VAT Nr 602 4620 84 had no licence to carry out statutory audits with effect from 7 January 2005. **Please answer YES or NO.**
2. Did Michael Taub know on 24 August 2006, when he carried out independence verification including reporting on PwC, that Baker Tilly had no licence to carry out statutory audits?. **Please answer YES or NO.**
3. Did any of Michael Taub, Barney Whiter, Ian White or Peter Souster know when they met me on 7 September 2006, that Baker Tilly had no licence to carry out statutory audits?. **Please answer YES or NO.**
4. As an independent expert witness reporting on the auditor of a main market public company, you were required to state the relevant credentials you held and cite the registered auditor's reports signed in 2004, 2005 and 2006. **Please answer YES or NO to the following:**
 - 4.1. the independent expert would have been compelled to state that Baker Tilly had no licence to audit;
 - 4.2. Baker Tilly had signed auditors' reports from 7 January 2005;

A **YES or NO** answer is required by Monday 4 pm October 2012. Otherwise, please attend Room E119, Master Leslie at 2 pm on Tuesday 23 October 2012. Those claiming to be your agents for listing appointments were asked for available dates for you to provide evidence and attend, if necessary, but refused. Accordingly the court is proceeding without further notice.

Under the Civil Procedure Rules (CPR 39), the court may proceed without further notice and make the Order it sees fit if you do not reply **YES or NO** and do not attend. It will take into account the six plus years from the time that you ought properly to have notified me of these points to which I was entitled from that time (August 2006) in deciding whether any more time is granted after Tuesday. You did not make these points in XX in June 2009, nor in your preceding witness statement nor the amended particulars you signed on 27 February 09 to which you told the court I had consented. They were not provided in disclosure on 1 August 2008 or any time thereafter. They were not provided in 2007 or when I asked you that year to sign a statement that you had reviewed the file and provided all relevant information. This has added to cost and delay, with no benefit.



Thank you. True to best of knowledge and belief Mira Makar MA FCA (Miss)

Group 4 Securicor plc

Annual Report and Accounts 2004

A World of Security Solutions



Group 4 Securicor

Report of the Directors (continued)

For the year ended 31 December 2004

5 Capital

The authorised and issued share capital of Group 4 Securicor plc at 31 December 2004 is set out on page 74 (note 21 to the consolidated financial statements).

Resolution 16 set out in the Notice of Meeting on page 90 is an ordinary resolution granting the directors power to enable them to allot shares up to an aggregate nominal value of £105,000,000, whilst Resolution 17 is a special resolution granting the directors power to enable them to allot shares for cash (a) in connection with a rights or similar issue or (b) other than to existing shareholders, in the latter case such allotment being limited to an aggregate nominal value of £15,800,000.

Resolution 18 is a special resolution seeking authority to make market purchases of the company's shares. The maximum number of shares which could be purchased under this authority is 126,400,000, being approximately 10% of the number of shares currently in issue (1,264,926,253). The directors have no present intention of utilising this authority but believe it appropriate to obtain this flexibility in accordance with common business practice.

Information concerning the company's shares held under option is set out on page 75 (note 21 to the consolidated financial statements).

6 Research and development expenditure

Research in connection with the development of new services and products and the improvement of those currently provided by the group is carried out continuously. Research and development expenditure written off to profit and loss during the year amounted to £4.1m (2003: £0.3m).

7 Payment of suppliers

It is the company's and the group's policy to pay suppliers in accordance with the payment terms negotiated with them. Thus, prompt payment is normally made to those suppliers meeting their obligations. The company and the group do not follow any formal code or standard on payment practice.

At 31 December 2004 the trade creditors of Group 4 Securicor plc, the parent company, represented 33 days of annual purchases.

At 31 December 2004 the consolidated trade creditors of the group represented 37.5 days (2003: 36.6 days) of annual purchases.

8 Employee involvement

The group keeps employees informed about current activities, progress and general matters of interest by various methods including:

- (a) staff meetings, newsletters, bulletins and similar items produced by various individual companies;
- (b) the group intranet.

The group's policy and practice is to encourage the recruitment and subsequent training, career development and promotion of disabled persons according to their aptitudes and abilities, and the retention and retraining of employees who become disabled.

9 Political and charitable contributions

The group remains committed to support of charities, the community, job creation and training. Charitable contributions by the group during the year amounted to £328,000 (2003: £138,000).

There were no political contributions requiring disclosure under the Companies Act.

10 Substantial holdings

The directors have been notified of the following substantial shareholdings at 20 April 2005 in the ordinary capital of Group 4 Securicor plc:

Skagen Limited (beneficial ownership of Jørgen Philip-Sørensen)	171,939,961 (13.6%)
Legal & General	42,272,562 (3.3%)

11 Auditors

A resolution to appoint KPMG, chartered accountants, as auditor to the company and for their remuneration to be fixed by the directors will be submitted to the Annual General Meeting. The financial statements on pages 47 to 86 have been audited by Baker Tilly, who previously acted as auditor to Securicor plc and who were appointed by the directors to carry out the company's first audit jointly with PricewaterhouseCoopers. However, PricewaterhouseCoopers resigned as joint auditors in January 2005.

Report of the Directors (continued)

For the year ended 31 December 2004

12 Directors

The directors, biographical details of whom are contained on page 29, were appointed on 19 May 2004, with the exception of Trevor Dighton who was appointed on 6 May 2004 and Grahame Gibson who was appointed on 1 April 2005.

Peregrine Secretarial Services Limited was the sole director between 1 January and 6 May 2004 when it resigned and was replaced by Trevor Dighton and Nigel Griffiths. Mr Griffiths resigned as a director on 19 May 2004 and did not receive any remuneration or share options from the company whilst he was a director.

Sir David Gore-Booth, a non-executive director of the company, died on 31 October 2004.

In accordance with the Articles of Association of Group 4 Securicor plc, all the directors will retire at the Annual General Meeting. With the exception of Lars Nørby Johansen they will, being eligible, offer themselves for election. The board believes that all the non-executive directors possess experience and expertise relevant to the company's operations, that they are all committed to the success of the company and that they should, therefore, all be elected at the Annual General Meeting.

The contracts of service of Messrs Buckles and Dighton are terminable at 12 months' notice. The contract of service of Grahame Gibson expires on 1 April 2007 but will, with effect from 1 April 2006, be replaced by a contract terminable at 12 months' notice. None of the non-executive directors has a contract of service.

Jørgen Philip-Sørensen will retire from the board in June 2006 and will then be succeeded as chairman by Alf Duch-Pedersen. Lord Sharman will retire during the second half of this year.

Details of directors' interests in the share capital of Group 4 Securicor plc and of the directors' remuneration are set out on pages 37 to 42.

None of the directors had a material interest in any contract significant to the business of the group during the financial year.

Resolution 19 set out in the Notice of Meeting on page 91 is a special resolution amending Article 172 of the company's Articles of Association to enable the company to indemnify the directors in certain circumstances.

By order of the board

Nigel Griffiths

Secretary

3 May 2005

The Manor

Manor Royal

Crawley

West Sussex RH10 9UN

Independent auditor's report to the members of Group 4 Securicor plc

We have audited the financial statements on pages 47 to 86. We have also audited the disclosures required by Part 3 of Schedule 7A to the Companies Act 1985 contained in the directors' Remuneration Report ("the auditable part").

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the Annual Report, the directors' Remuneration Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of directors' responsibilities.

Our responsibility is to audit the financial statements and the auditable part of the directors' Remuneration Report in accordance with relevant legal and regulatory requirements, and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and whether the financial statements and the auditable part of the directors' Remuneration Report have been properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' report is not 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 transactions with the company and other members of the group is not disclosed.

We review whether the Corporate Governance Report reflects the company's compliance with the nine provisions of the 2003 Combined Code specified for our review by the Listing Rules of the Financial Services Authority, and we report if it does not. We are not required to consider whether the board's statements on internal control cover all risks and controls, or form an opinion on the effectiveness of the group's corporate governance procedures or its risk and control procedures.

We read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises only the directors' report, the unaudited part of the directors' Remuneration Report, the Chairman's Statement, the Financial Review, the Corporate Governance Report, the Operating Review, the Chief Executive's Overview, the Combined unaudited pro forma financial information and the Summary financial information in Danish Kroner. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards 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 and the auditable part of the directors' Remuneration Report. It also includes an assessment of the significant estimates and judgements 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 and the auditable part of the directors' Remuneration Report 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 and the auditable part of the directors' Remuneration Report.

Opinion

In our opinion:

- > the financial statements give a true and fair view of the state of affairs of the company and the group at 31 December 2004 and of the group result for the year then ended; and
- > the financial statements and the auditable part of the directors' Remuneration Report have been properly prepared in accordance with the Companies Act 1985.

Baker Tilly

Registered Auditor

Chartered Accountants

2 Bloomsbury Street, London WC1B 3ST

3 May 2005

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From: Walsh Samantha
Sent: 24 August 2006 10:04
To: DL Partners; Dickerson Peter
Subject: Conflict Check

Michael Taub has received enquiries regarding a potential engagement involving the following parties:

Triad Group Plc
Vega Group Plc
Mira Makar
PWC (specifically in relation to the above names)

Please let me know as a matter of urgency, if you are aware of any ethical or other professional reason why we should not accept these instructions, or if you have in the past three years had any dealings with, or are otherwise connected with any of the above parties.

Please note that negative responses are not required.

Regards

Sam Walsh
Secretary - Forensic Services

Baker Tilly

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8/12/05

MM