

THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. If you are in any doubt about the Offer or the contents of this document or the action you should take, you are recommended to seek immediately your own independent financial advice from your stockbroker, bank manager, solicitor, accountant or other independent financial adviser duly authorised under the Financial Services and Markets Act 2000 if you are resident in the UK or, if not, from another appropriately authorised independent financial adviser in the relevant jurisdiction.

THIS DOCUMENT (“**FORM OF ACCEPTANCE**”) SHOULD BE READ IN CONJUNCTION WITH THE OFFER DOCUMENT DATED FRIDAY 23 JULY 2010. Unless the context otherwise requires, the definitions used in the Offer Document also apply in this Form of Acceptance. If you have sold or otherwise transferred all your SDI Shares, please forward the Offer Document and any accompanying reply paid envelope, but not this personalised Form of Acceptance or the personalised Form of Proxy, at once to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected for onward transmission to the purchaser or transferee. **However, such documents should not be forwarded, transmitted, or distributed in or into Canada, Australia or any other Restricted Jurisdiction.** If you have sold or otherwise transferred only part of your holding of SDI Shares, you should retain these documents and consult the bank, stockbroker or other agent through whom the sale or transfer was effected. Further information regarding overseas shareholders is contained in paragraph 7 of Part B of Appendix I of the Offer Document.

Unless otherwise determined by FSU Investments or required by the City Code and permitted by applicable law and regulation, the Offer is not being, and will not be, made, directly or indirectly, in or into, or by use of the mails of, or by means or instrumentality (including, without limitation, telephonically or electronically) of interstate or foreign commerce of, or any facilities of a national state or other securities exchange of, Canada, Australia or in or into any other Restricted Jurisdiction and the Offer will not be capable of acceptance by any use, means, instrumentality or facility or from within Canada, Australia or any other such Restricted Jurisdiction.

Accordingly, unless otherwise determined by FSU Investments or required by the City Code and permitted by applicable law and regulation, neither this Form of Acceptance, nor the accompanying Offer Document or Form of Proxy, are being or may be, directly or indirectly, mailed, transmitted or otherwise forwarded, distributed or sent in, into or from Canada, Australia or any other Restricted Jurisdiction.

FORM OF ACCEPTANCE AND AUTHORITY

FOR USE BY HOLDERS OF SDI SHARES IN CERTIFICATED FORM

Recommended Cash Offer

by

FSU Investments Limited

for

SDI Group plc

Acceptances of the Offer must be received by 1.00 p.m. (London Time) on Friday 13 August 2010. SDI Shareholders who hold SDI Shares in uncertificated form (that is, in CREST) only should NOT complete or return this Form of Acceptance and should take the action specified below.

ACTION TO BE TAKEN

- This Form of Acceptance must only be used to accept the Offer in respect of SDI Shares in certificated form (that is, not in CREST). Acceptances in respect of SDI Shares held in uncertificated form (that is, in CREST) must be made through CREST as set out in paragraph 13(b) of the letter from FSU Investments in Part 2 of the Offer Document.
- **TO ACCEPT THE OFFER**, if you hold SDI Shares in certificated form (that is, not in CREST), you should complete this Form of Acceptance on page 3 by following the instructions and notes for guidance set out on pages 2 and 4.
- The completed Form of Acceptance (together with your share certificate and other documents of title (in respect of those SDI Shares for which you wish to accept the Offer)) by post to Computershare, Corporate Actions Projects, Bristol BS99 6AH, United Kingdom or, during normal business hours only, by hand to Computershare Investor Services PLC at The Pavilions, Bridgwater Road, Bristol BS13 8AE as soon as possible and in any event so as to arrive no later than 1.00 p.m. (London time) on Friday 13 August 2010. A reply paid envelope is enclosed for use only in the United Kingdom.
- If your SDI share certificates and/or other document(s) of title are with your stockbroker, bank or other agent, you should complete this Form of Acceptance and arrange for it to be sent by that agent, together with the relevant document(s), by post to Computershare, Corporate Actions Projects, Bristol BS99 6AH, United Kingdom or, during normal business hours only, by hand to Computershare Investor Services PLC at The Pavilions, Bridgwater Road, Bristol BS13 8AE as soon as possible and in any event so as to arrive no later than 1.00 p.m. (London time) on Friday 13 August 2010.
- If any of your SDI share certificates are lost, you should nevertheless return this Form of Acceptance, duly completed, signed and witnessed and accompanied by your share certificate(s) and/or other document(s) of title that you may have available, accompanied by a letter stating that you will obtain a letter of indemnity in respect of those which are lost. The letter of indemnity should be lodged as soon as possible thereafter.
- If you hold SDI Shares jointly with others, you must arrange for your joint holders also to sign this Form of Acceptance.
- If you hold SDI Shares under different account designations you must complete a separate Form of Acceptance for each designated account.
- Please read Appendix 1 to the Offer Document, the terms of which are incorporated in and form part of this Form of Acceptance.
- A Form of Acceptance contained in an envelope postmarked in Canada, Australia or any other Restricted Jurisdiction, or otherwise appearing to FSU Investments or its agents to have been sent from Canada, Australia or any other Restricted Jurisdiction, may be treated by FSU Investments as being an invalid acceptance of the Offer.
- If you are in any doubt as to how to fill in this Form of Acceptance or how to accept the Offer, please telephone Computershare Investor Services PLC, the Receiving Agent to the Offer, on 0870 707 1623 (from within the UK) or +44 870 707 1623 (from outside the UK). Calls to the shareholder helpline may be monitored or recorded and you should be aware that such shareholder helpline cannot provide any financial, legal or tax advice in connection with the Offer.

HOW TO COMPLETE THIS FORM OF ACCEPTANCE

Please follow the instructions on this page and page 4 when completing page 3.

Your acceptance should be received no later than 1.00 p.m. (London time) on Friday 13 August 2010.

1

Registered Shareholder Details

If the name or address details shown opposite are incorrect please place a cross in Box 6A on page 3 in black ink and add the correct details in BLOCK CAPITALS in 6 on page 3. Any changes to the names must be supported by appropriate documentation (see section 8 on page 4 of this form for further details). If no name or address is shown in Box 1 on page 3 please add the full name(s) of all registered shareholders and the registered address of the first named holder in Box 1 on page 3.

2

Daytime Telephone Number

Insert in Box 1 on page 3 your daytime telephone number including your full dialing code in case of queries relating to the completion of this form.

3

Offer

To accept the Offer, insert in Box 2 on page 3 the total number of Shares for which you wish to accept the Offer. You must sign Box 4A or 4B on page 3 in accordance with the instructions set out in this Form of Acceptance which will constitute your acceptance of the Offer.

If no number, or a number greater than your entire registered holding of Shares is written in Box 2 and you have signed or marked Box 4A or 4B you will be deemed to have accepted the Offer in respect of your entire registered holding of Shares.

4A

Signatures by Individuals

If you wish to accept the Offer, you must sign Box 4A on page 3 regardless of any other box(es) you complete. In the case of a joint holding ALL holders must sign. Each signature by an individual must be signed in the presence of a witness who must be over 18 years of age and must not be one of the joint registered holders, if applicable. The witness should state his/her name and address and sign where indicated. The same witness may witness separately each signature of the joint holders, if applicable. If this Form of Acceptance is not signed by the registered holder(s), insert the name(s) and capacity (e.g. executor) of the person(s) signing this Form of Acceptance. You should also deliver evidence of your authority in accordance with the notes on page 4.

4B

Company Signatures

A company may affix its common seal, which should be affixed and witnessed in accordance with its articles of association or other regulations. Alternatively, a company may execute this Form of Acceptance as a deed by two directors or one director and the company secretary or a single director in the presence of a witness signing and dating in the execution part of Box 4B or, in the case of a company incorporated outside Great Britain, may execute this Form of Acceptance in accordance with the laws of the territory in which it is incorporated and, in all cases, inserting the name of the company above their signatures.

4C

Company Seal

If you are affixing a company seal, please place a cross in Box 4C on page 3.

5

Restricted Overseas Persons

If you are unable to give the representations and warranties required in paragraph (b) of Part C of Appendix I to the Offer Document, you must put "NO" in Box 5 on page 3. If you do not put "NO" in Box 5, you will be deemed to have given such representations and warranties.

6

Alternative Address For Despatch Of Consideration

If you want the consideration and/or other document(s) to be sent to someone other than the first-named registered holder at the address set out in Box 1 on page 3 (e.g. your bank, stockbroker or other agent), you should place a cross in Box 6B on page 3 and complete Box 6 on page 3 (with an address outside Canada, Australia or any other Restricted Jurisdiction). Box 6 must be completed by holders with registered addresses in Canada, Australia and any other Restricted Jurisdiction giving an alternative address outside of such jurisdictions.

SDI GROUP PLC

**FORM OF ACCEPTANCE RELATING TO THE OFFER BY FSU INVESTMENTS LIMITED
PLEASE COMPLETE AS EXPLAINED ON PAGES 2 AND 4**

The provisions of Part C of Appendix I to the Offer Document are incorporated in and form part of this Form of Acceptance
PLEASE COMPLETE THIS FORM USING BLACK INK ONLY

1	
----------	--

2	Daytime telephone number, for use in the event of a query:

Number of SDI Shares as at 23 July 2010 (for information only)	
--	--

3	Number of SDI Shares in respect of which you wish to accept the Offer	

SIGN BELOW TO ACCEPT THE OFFER

4A	EXECUTION BY INDIVIDUALS Signed and delivered as a Deed by		
	WITNESSED BY:		
Holder One Signature	Signature of Witness	Name of Witness	
<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	
Holder Two Signature	Signature of Witness	Name of Witness	
<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	
Holder Three Signature	Signature of Witness	Name of Witness	
<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	
Holder Four Signature	Signature of Witness	Name of Witness	
<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	
<p>NOTE: All SDI Shareholders who are individuals should sign and date the Form of Acceptance in the presence of a witness who should also sign Box 4A in accordance with the instructions printed in note 4A. The witness must be over 18 years of age and must not be one of the joint holders. The same person may witness, separately, each signature of the joint holders</p>			

4B	EXECUTION BY A COMPANY Signed and delivered as a Deed by	Name of Company <input style="width: 200px; height: 20px;" type="text"/>	
	Name of Director	Signature of Director/Witness	If you are affixing a company seal, please mark a cross in black ink in Box 4C to the right Affix company seal here
	<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	
	Name of Director/Secretary/Witness	Signature of Director/Secretary/Witness	4C <input style="width: 30px; height: 30px;" type="checkbox"/>
	<input style="width: 200px; height: 20px;" type="text"/>	<input style="width: 200px; height: 20px;" type="text"/>	

5	RESTRICTED OVERSEAS PERSONS ONLY
Enter "NO" in the box below in black ink if you are UNABLE to give the representations and warranties required by paragraph (b) of Part C of Appendix I to the Offer Document: <input style="width: 150px; height: 20px;" type="text"/>	
<p>PLEASE ENSURE YOU ENCLOSE YOUR SHARE CERTIFICATE(S) AND/OR OTHER DOCUMENT(S) OF TITLE WITH THIS FORM OF ACCEPTANCE</p>	

6	If you are advising a change to the details shown in Box 1, place a cross in Box 6A in black ink and add your details below. If you would like the consideration and/or returned documents to be sent to an alternative address to that shown in Box 1, place a cross in blank ink and add the details below
6A	<input style="width: 30px; height: 30px;" type="checkbox"/>
	Name:
6B	<input style="width: 30px; height: 30px;" type="checkbox"/>
	House number: Post Code:
	Address:

ADDITIONAL NOTES REGARDING THE COMPLETION OF THIS FORM OF ACCEPTANCE

In order to be effective, this Form of Acceptance must, except as mentioned below, be signed (and the signature witnessed) by the registered holder or, in the case of a joint holding, by ALL the joint holders. A corporation must execute this Form of Acceptance under its common seal, the seal being affixed and witnessed in accordance with its articles of association or other regulations. Alternatively, a company incorporated in England and Wales may execute this Form of Acceptance by a director and the company secretary or by two directors or by a single director in the presence of a witness signing this Form of Acceptance and inserting the name of the company above the signatures. A company incorporated outside England and Wales may execute this Form of Acceptance in accordance with the laws of the territory in which the company is incorporated. Each such person signing this Form of Acceptance should state the office which he/she holds in the relevant company.

1. If a Holder is away from Home (e.g. Abroad or on Holiday):

Send this Form of Acceptance by the quickest means (i.e. airmail) to the holder (unless he is in Canada, Australia or any other Restricted Jurisdiction) for execution or, if he has executed a power of attorney, have this Form of Acceptance signed by the attorney in the presence of a witness. In the latter case, the power of attorney (a copy thereof duly certified in accordance with the Powers of Attorney Act 1971) should be returned with this Form of Acceptance. No other signatures are acceptable. Do not send this Form of Acceptance or the accompanying documents into Canada, Australia or any other Restricted Jurisdiction.

2. If you have sold all or otherwise Transferred all, or wish to Sell or Transfer Part, of your SDI Shares:

Do not complete this Form of Acceptance. Please send the Offer Document and the enclosed reply paid envelope, but not this personalised Form of Acceptance or the personalised Form of Proxy, at once to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected for onward transmission to the purchaser or transferee. However, such documents should not be mailed, distributed, forwarded or transmitted in or into Canada, Australia or any other Restricted Jurisdiction. If you wish to sell or transfer part of your holding of SDI Shares and to accept the Offer in respect of the balance but are unable to obtain the balance share certificate by 1.00 p.m (London time) on Friday 13 August 2010 you should ask the stockbroker, bank or other agent through whom you make the sale or transfer to obtain the appropriate certification from SDI's registrars, Computershare Investor Services PLC, in respect of the balance of your holding of SDI Shares.

3. If the Sole Holder has Died:

If confirmation of a grant of probate or letters of administration has/have been registered with SDI's registrars, Computershare Investor Services PLC, this Form of Acceptance must be signed by the personal representative(s) of the deceased holder. This Form of Acceptance should then be lodged with Computershare Investor Services PLC at the address set out in paragraph 11 below with the related share certificate(s) and/or other documents of title. If a grant of probate or letters of administration has/have not been registered with Computershare Investor Services PLC, the personal representative(s) or prospective personal representative(s) should sign this Form of Acceptance and forward it with the share certificate(s), and/or other document(s) of title, to Computershare Investor Services PLC at the address set out in paragraph 11 below. The signature must be witnessed, and the witness must also sign. However, a grant of probate or letters of administration (a duly sealed copy) must be lodged by hand or post with Computershare Investor Services PLC before the consideration due under the Offer can be forwarded to the executor(s) or personal representative(s). For this purpose, photocopies of grants of probate and letters of administration are not acceptable. These documents will be returned as directed.

4. If one of the Joint Holders had Died:

This Form of Acceptance is valid if signed by all the surviving holder(s), each in the presence of a witness, and lodged with Computershare Investor Services PLC at the address set out in paragraph 11 below with the share certificate and/or other document(s) of title and accompanied by the death certificate (or a duly certified copy), confirmation of grant of probate or letters of administration (or a duly sealed copy) in respect of the deceased holder. For this purpose, photocopies of death certificates, grants of probate and letters of administration are not acceptable. These documents will be returned as directed.

5. If your SDI Share Certificate(s) or Other Document(s) is/are held by your Stockbroker, Bank or other Agent:

You should complete this Form of Acceptance and arrange for it to be lodged by such agent with Computershare Investor Services PLC at the address set out in paragraph 11 below accompanied by the share certificate(s) and/or other document(s) if appropriate. If the certificate(s) is/are not readily available, you should lodge this Form of Acceptance with Computershare Investor Services PLC at the address set out in paragraph 11 below duly completed together with a note saying e.g. "certificates to follow", and arrange for the certificate(s) to be forwarded as soon as possible thereafter. It is helpful for your agent (unless he is in Canada, Australia or any other Restricted Jurisdiction) to be informed of the full terms of the Offer.

6. If your SDI Share Certificate(s) has/have been lost:

Complete and lodge the Form of Acceptance together with any available certificate(s) with Computershare Investor Services PLC at the address set out in paragraph 11 below. At the same time you should write to SDI registrars, Computershare Investor Services PLC, requesting they send you a letter of indemnity for completion. When received, the letter of indemnity should be completed in accordance with the instructions given, and lodged with Computershare Investor Services PLC at the address set out in paragraph 11 below in support of this Form of Acceptance.

7. If the Form of Acceptance is Signed Under a Power of Attorney:

The completed Form of Acceptance, together with any share certificate(s) and/or other document(s) of title, should be lodged with Computershare Investor Services PLC at the address set out in paragraph 11 below, accompanied by the original power of attorney (or copy duly certified in accordance with the Powers of Attorney Act 1971 by, for example, a solicitor). The power of attorney will be duly noted by Computershare Investor Services PLC and returned as directed.

8. If your Particulars Differ from those Appearing on the Certificate(s) and Form of Acceptance:

- (a) Incorrect name on share certificate(s): e.g. Name on certificate John Smyth, correct name is John Smith – Complete this Form of Acceptance with the correct name and lodge it with Computershare Investor Services PLC at the address set out in paragraph 11 below, accompanied by a letter from your bank, stockbroker or solicitor confirming that the person described on the share certificate(s) and the person who has signed this Form of Acceptance are one and the same person.
- (b) Incorrect address: Delete the incorrect details appearing in Box 1, place a cross in Box 6A and add your correct address in BLOCK CAPITALS in 6.
- (c) Change of name: If you have changed your name, enclose a copy of your marriage certificate or the deed poll with this Form of Acceptance for noting or, in the case of a company, a copy of the Certificate of Incorporation on Change of Name. These documents will be returned to you as directed.

9. If your SDI Shares are in Uncertificated Form (that is, in Crest):

You should take the action set out in paragraph 13(b) of the letter from FSU Investments in Part 2 of the Offer Document and should not use this Form of Acceptance.

10. If you are not a Resident of the United Kingdom:

The attention of SDI Shareholders not resident in the UK or who are citizens or residents or nationals of other countries (and all custodians, trustees or nominees thereof) is drawn to Part C of Appendix I to the Offer Document.

11. Settlement of Consideration:

The consideration payable under the Offer cannot be sent to you until all relevant documents have been properly completed and sent by post or (during normal business hours only) by hand to Computershare Investor Services PLC whilst the Offer remains open for acceptance. A reply-paid envelope for use only in the United Kingdom is enclosed. Without prejudice to Part C of Appendix I to the Offer Document, FSU Investments reserves the right to treat as valid any acceptance of the Offer which is not entirely in order or which is not accompanied by the relevant share certificate(s) and/or other document(s) of title. In any event, settlement of consideration under the Offer will not be made until after the relevant share certificate(s) and/or other documents of title or indemnities satisfactory to FSU Investments have been received whilst the Offer remains open for acceptance.