



The Directors
Bluecrest Foods Limited
Ross House, Wickham Road
Grimsby
DN31 3SW

04 October 2019

Dear Sirs,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reason connected with PricewaterhouseCoopers LLP, registered auditor number Coo01004062, ceasing to hold office as auditors of Bluecrest Foods Limited, registered number 01477891 (the "Company") effective from 04 October 2019.

The reason we are ceasing to hold office is that:

- the Company was acquired by Element UK BidCo Limited from Lighthouse Pledgeco S.A.R.L on 1 July 2019 and, as a result, the directors have decided to appoint the auditor of Element UK BidCo Limited as auditor of the Company.

There are no reasons or other matters connected with our ceasing to hold office as auditors of the Company that we consider need to be brought to the attention of the Company's members or creditors.

Yours faithfully

PricewaterhouseCoopers LLP
PricewaterhouseCoopers LLP



PricewaterhouseCoopers LLP, Central Square, 29 Wellington Street, Leeds, LS1 4DL
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PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.



The Registrar
Companies House
Crown Way
Cardiff CF14 3UZ

07 November 2019

Dear Sirs

Section 519 Statement

In accordance with Section 521(1) of the Companies Act 2006 (the "Act"), we enclose a copy of the statement that was sent to Ross House, Wickham Road, Grimsby, DN31 3SW, the registered office of Bluecrest Foods Limited, registered no: 01477891 (the "Company") on 04 October 2019 pursuant to section 519 of the Act.

Yours faithfully,

For and on behalf of PricewaterhouseCoopers LLP

A handwritten signature in cursive script that reads 'Randal Casson'.

Randal Casson

Partner

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