

13 April 2016

Our Ref SPH / SCF / R083

STATEMENT BY AUDITOR OF A COMPANY ON CEASING TO HOLD OFFICE, SETTING OUT THE CIRCUMSTANCES CONNECTED TO THE AUDITOR CEASING TO HOLD OFFICE.

STATEMENT TO MEMBERS / CREDITORS OF ROYLE RETIREMENT LIMITED [REGISTERED COMPANY NUMBER 02263563] OF CIRCUMSTANCES RELATING TO THE RESIGNATION OF TOWNSEND HARRISON LIMITED AS AUDITOR OF ROYLE RETIREMENT LIMITED.

In accordance with section 519 of the Companies Act 2006, we consider that the following circumstances connected with our ceasing to hold office should be brought to the attention of the company's members or creditors

- On the 4 March 2016 Julian Pitts and Lee Lockwood, Begbies Traynor (Central) LLP, Fourth Floor, Toronto Square, Toronto Street, Leeds LS1 2HJ were appointed liquidators

Simon Harrison

Townsend Harrison Limited

