

02523354



Building a better
working world

Ernst & Young LLP
1 Bridgewater Place
Water Lane
Leeds
LS11 50R

Tel + 44 113 298 2200
Fax + 44 113 298 2201
ey.com



INVESTOR IN PEOPLE

Mark Wild
Heywood Williams Components Limited
Premier Way
Lowfields Business Park
Elland
HX5 9HF

30 September 2014

Ref: SWWWKB

Dear Sir

Heywood Williams Components Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Heywood Williams Components Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that Heywood Williams Components Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx>

and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

