

Your ref

Our ref 4H0275-DRC-JAH-CAS

CLB COOPERS

Audit Services
a BALDWINS group company

Private and Confidential

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

11 June 2018

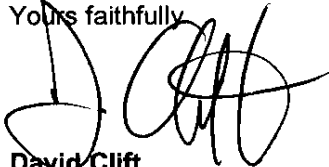
Dear Sirs

Hanaro Limited (Registered number 10693161)

In accordance with the Companies Act 2006, Section 521, we wish to inform you of our intention to resign as auditors of the above company with immediate effect.

We confirm, in accordance with Section 519, that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully



David Clift
Senior Audit Director
Authorised to sign on behalf of CLB Coopers Audit Services



Correspondence address: Ship Canal House | 98 King Street | Manchester | M2 4WU | t: 0161 245 1000 | f: 0161 817 2671

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