

SC014560



COPY

Our Ref NW/SB/B00530140/AN
Your Ref

The Company Secretary
British Polar Engines Limited
133 Helen Street
Govan
GLASGOW
Lanarkshire
G51 3HD

Grant Thornton UK LLP
1020 Eskdale Road
IQ Winnersh
WOKINGHAM
Berkshire
RG41 5TS

T +44 (0)1189 559100
F +44 (0)1189 694618
www.grant-thornton.co.uk

8 January 2016

Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of British Polar Engines Limited (company number: SC014560) with effect from 11 January 2016.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

As we ceased to hold office before the end of our term of office, you also are required to inform the Institute of Chartered Accountants in England & Wales that we have ceased to hold office and send a copy of the statement of reasons to the Institute.

Yours faithfully

Grant Thornton UK LLP



Our Ref NW/SB/B00530140/AN

Change of Auditor Notifications
Quality Assurance Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

Grant Thornton UK LLP
1020 Eskdale Road
10 Winnersh
WOKINGHAM
Berkshire
RG41 5TS

T +44 (0)1189 559100
F +44 (0)1189 694618
www.grant-thornton.co.uk

8 January 2016

British Polar Engines Limited

SC014560

Further to the requirements of section 522 of the Companies Act 2006 the reasons for ceasing to hold office are as follows:

- we were not reappointed following a review by the company of its audit requirements.

Grant Thornton UK LLP