

Our ref: S.GILLON/S.COMPSTON/B292

Your ref:

Date: 21 August 2023

Please reply to: Scott Gillon (scott.gillon@wyliebisset.com)

168 Bath Street, Glasgow, G2 4TP

Tel: 0141 566 7000 | Fax: 0141 566 7001  
www.wyliebisset.com

DX 512406  
Glasgow Bath Street

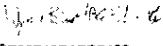
The Directors  
Walter Black Foods Limited  
3 Drumhead Road  
Glasgow East Investment Park  
Glasgow  
G32 8EX

Dear Sirs

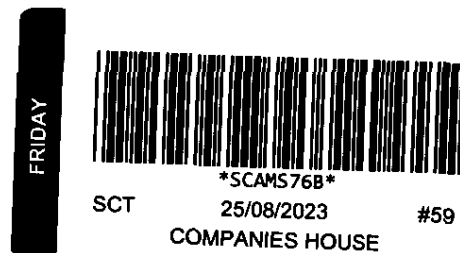
**Statement in relation to the resignation of Wylie & Bisset (Audit) Limited as auditor of Walter Black Foods Limited**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

DocuSigned by:  
  
5E26743FABB2453...

**Wylie & Bisset (Audit) Limited**  
**Statutory Auditor**



Wylie & Bisset (Audit) Limited, a Limited Company, is registered in Scotland (No. SC655263) Registered Office: 168 Bath Street, Glasgow, G2 4TP

Registered to carry on Audit Work in the UK by the Institute of Chartered Accountants of Scotland. Details of our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference 4401

Offices in Manchester and Oban

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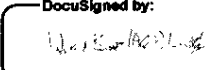
The Directors  
Walter Black Manufacturing (2019) Limited  
3 Drumhead Road  
Glasgow East Investment Park  
Glasgow  
G32 8EX

Dear Sirs

**Statement in relation to the resignation of Wylie & Bisset (Audit) Limited as auditor of Walter Black Manufacturing (2019) Limited**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

DocuSigned by:  
  
5E26743FABB2453...

**Wylie & Bisset (Audit) Limited**  
**Statutory Auditor**