



The Directors  
Tesco Overseas Investments Limited  
Tesco House  
Shire Park  
Kestrel Way  
Welwyn Garden City  
Hertfordshire  
AL7 1GA

5 February 2016

THURSDAY



A15      \*A511SNBK\*      #339  
25/02/2016  
COMPANIES HOUSE

Dear Sirs,

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Tesco Overseas Investments Limited, registered no 3193632 (the 'Company'), which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

*PricewaterhouseCoopers LLP, 10 Bricket Road, St Albans, Herts, AL1 3JX  
T +44 (0) 1727 844 155, F +44 (0) 1727 892 333, [www.pwc.co.uk](http://www.pwc.co.uk)*

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.



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5 February 2016

Dear Sirs,

**Resignation as auditors**

Further to your email of 7<sup>th</sup> September 2015 and in accordance with Sections 516 and 519 of the Companies Act 2006 (the "Act") respectively, we hereby resign our office as auditors of the Company with effect from the date of this letter and our statement of no circumstances connected with ceasing to hold office as auditors of Tesco Overseas Investments Limited (the "Company") In addition, we would like to remind you of your reporting requirements under the Act

The Company's statutory obligations can be found in Sections 517 and 523 of the Act The Company must file our notice of resignation with the Registrar of Companies within 14 days of the date we deposited it at your registered office Unless we receive notice of an application to the court within 21 days of the date on which our statement of no circumstances is deposited at your registered office (the "Date of Deposit") we must within a further 7 days send a copy of our statement of no circumstances to the Registrar of Companies

The Act also obliges PricewaterhouseCoopers LLP ("PwC") and the Company separately to notify the "appropriate audit authority" of the fact that PwC, as auditor of the Company, is leaving office before the end of our "term of office" and the reasons for our ceasing to hold office As the audit of the Company does not fall within the definition of a "major audit" under Section 525(2) of the Act and statutory guidance in relation to notifications by auditors and companies issued by the Financial Reporting Council ("FRC"), the appropriate audit authority is the Institute of Chartered Accountants in England & Wales ("ICAEW") The Company's notice to the ICAEW should be sent within 14 days of the Date of Deposit

If you have any concerns as to how the Company and its directors should meet their obligations then we recommend that you seek legal advice.

Yours faithfully,

  
PricewaterhouseCoopers LLP

Enclosures

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25/02/2016

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COMPANIES HOUSE