

ERNST & YOUNG

The Directors
Esporta Racquets and Non Racquets Holdings Limited
Trinity Court
Molly Millars Lane
Wokingham
Berkshire
RG41 2PY

Direct line +44 (0) 1189 281037
Email dohanlon@uk.ey.com

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Esporta Racquets and Non Racquets Holdings Limited and its subsidiaries listed in the Appendix A. This resignation takes effect from the date on which you receive this letter.

We draw your attention to the fact that Esporta Racquets and Non Racquets Holdings Limited and its subsidiaries listed in Appendix A have 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

Yours faithfully

Emser & Young LLP

Ernst & Young LLP

MONDAY



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COMPANIES HOUSE

Appendix A

Esporta Chislehurst Ltd
Humberston Country Club Ltd
Esporta Tennis Clubs Ltd
Esporta Racquets Limited
Esporta Racquets & Non Racquets Holdings Ltd
Esporta Health & Fitness Ltd
Esporta Health & Racquets Club Gloucester Ltd
-Esporta Health & Racquets Club Hamilton Ltd
- Esporta Health Club Peterborough Ltd
Invicta (Club Indigo) Ltd
Invicta Leisure (Brentwood) Ltd
Invicta Leisure (Brighton) Ltd
Invicta Leisure (Manchester) Ltd
Invicta Leisure (Plymouth) Ltd
Invicta Leisure (Sunderland) Ltd
Invicta Leisure (Swansea) Ltd
Invicta Leisure (Tennis) Ltd
Ocean Park Leisure Ltd
Riverside Croydon Ltd
Riverside Racquet Centre Ltd
The Riverside Health & Racquets Club Northwood Ltd
The Royal County of Berkshire Health & Racquets Club Limited
Northwood Developments Ltd
Riverside Childcare Ltd
Esporta Management Services Ltd
Riverside Chiswick Limited
Esporta Financial Services Limited
Esporta Health Clubs Limited
Esporta Limited
Esporta Non Racquets Limited
ISL Leisure Limited
Esporta Lifestyle Clubs Limited
-Riverside Limited