



The Directors
ScS Group Limited
45-49 Villiers Street
Sunderland
SR1 1HA

13 February 2024

Dear Ladies and Gentlemen

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number CO01004062, ceasing to hold office as auditors of the following companies (the "Companies") effective from 13 February 2024.

Company Name	Registered Number
ScS Group Limited	03263435
Parlour Product Topco Limited	06551800
Parlour Product Holding Limited	06551761
A. Share & Sons Limited	00323778

The reason we are ceasing to hold office is that the Companies were acquired and, as a result, the directors have decided to appoint the purchaser's auditor as auditor of the Companies.

There are no reasons or other matters connected with our ceasing to hold office as auditors of the Companies that we consider need to be brought to the attention of the Companies' members or creditors.

Yours faithfully

PricewaterhouseCoopers LLP



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