



E D & F MAN SUGAR OVERSEAS HOLDINGS LIMITED

30 May 2022

Agman Holdings Limited
3 London Bridge Street
London SE1 9SG

For the attention of the Directors

COPY

Dear Sirs

Audit Exemption by Parental Guarantee – FY21

As sole shareholder of the Company, we are writing to notify you of the Company's intention to adopt, and seek your consent to the Company adopting, an exemption from audit pursuant to sections 479A to 479C Companies Act 2006 (**Audit Exemption**) in respect of its statutory financial statements (**Statutory Accounts**) for the financial year ended 30 September 2021 (**FY21**).

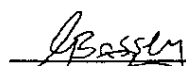
Your attention is drawn to the notes to the FY21 consolidated audited Statutory Accounts of E D & F Man Holdings Limited (**MHL**), the ultimate parent of the Company, where it is disclosed that the Company is exempt from the requirement of the Companies Act 2006 (**Act**) relating to the audit of individual accounts by virtue of section 479A of the Act and MHL is providing a guarantee under section 479C of the Act in respect of the Company for FY21.

If you have no objection to the Company's adoption of an Audit Exemption for FY21, please sign and return a copy of this letter as soon as possible and, in any event, within 14 days of the date first appearing above.

Yours faithfully,

for and on behalf of

E D & F MAN SUGAR OVERSEAS HOLDINGS LIMITED



Company Secretary
By order of the Board

**We consent to the adoption by
E D & F Man Sugar Overseas Holdings Limited
of an Audit Exemption for FY21**



Director
for and on behalf of
Agman Holdings Limited

