



## E D & F MAN SUGAR OVERSEAS HOLDINGS LIMITED

9 May 2023

Agman Holdings Limited  
3 London Bridge Street  
London SE1 9SG

For the attention of the Directors

Dear Sirs

### **Audit Exemption by Parental Guarantee – FY22**

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 2022 (**FY22**).

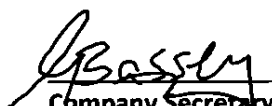
Your attention is drawn to the notes to the FY22 consolidated audited Statutory Accounts of E D & F Man Holdings Limited (**MHL**), the ultimate parent of the Company, where it is disclosed that the Company is exempt from the requirement of the Companies Act 2006 (**Act**) relating to the audit of individual 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 FY22.

If you have no objection to the Company's adoption of an Audit Exemption for FY22, 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 FY22

\_\_\_\_\_  
Director  
for and on behalf of  
Agman Holdings Limited

