



emerchantpay Group Limited
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17 March 2023

~~emerchantpay Group Limited - 11266486~~
emerchantpay Limited - 05153270
~~EMPPay Limited - 06130484~~
~~JLF Enterprises Limited - 09870385~~
(these four entities together, "the Companies")

Further to the requirements of section 519 of the Companies Act 2006, we are required to state the reasons connected with our ceasing to hold office.

We are resigning as the Companies' statutory auditor following concerns that have arisen during the work on our audits of their financial statements for the year ended 30 August 2022. In the course of our work, we learned of certain transactions for which we sought supporting information, including management's evaluation of whether the accounting for them is in accordance with relevant accounting standards and an assessment of risks and compliance with applicable laws and regulations. Following this process, which resulted in an absence of sufficient, appropriate audit evidence, we have been unable to conclude whether the accounting for the transactions is appropriate and whether there has been a breach of applicable laws and regulations.

The nature of the transactions and the absence of supporting evidence have resulted in us becoming concerned about the quality of the Companies' governance.

Given the significance of these matters, we do not consider it appropriate that we continue to act as the Companies' auditor.

Auditor Name: Grant Thornton UK LLP

Auditor Address: 30 Finsbury Square, London, EC2A 1AG

Auditor Registration Number: C001110317

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP

SATURDAY



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COMPANIES HOUSE