



MLL Limited  
Sale Point  
126-150 Washway Road  
Sale  
M33 6AG

**Crowe U.K. LLP**  
*Chartered Accountants*  
Member of Crowe Global  
3rd floor  
The Lexicon  
Mount Street  
Manchester M2 5NT, UK  
Tel +44 (0)161 214 7500  
Fax +44 (0)161 214 7501  
[www.crowe.co.uk](http://www.crowe.co.uk)

4 November 2022

### **Audit resignation in relation to MLL Limited (Company number 05907992)**

In accordance with the requirements of section 516 of the Companies Act 2006 we formally resign as auditors with immediate effect.

In accordance with section 519 of the Companies Act 2006, we consider that the following reasons or matters connected with our ceasing to hold office should be brought to the attention of the members and creditors.

We are resigning because we have been unable to obtain sufficient appropriate audit evidence to resolve serious concerns we have identified during our audit of the financial statements of the Company for the year ended 30 June 2021, the most recent financial year for which we have conducted audit work. That audit has not been completed and, despite repeated requests the Company has failed to provide information and explanations sufficient to address our concerns. In addition, we have concerns around management's behaviour in terms of their approach to compliance with law and regulations.

The failure of management to provide the requested information coupled with our concerns around management behaviour means the relationship between the Company and ourselves as auditors has broken down and given the significance of these matters we have concluded that we cannot continue as auditors to the company and should resign.

Yours faithfully

*Crowe U.K. LLP*

Crowe U.K. LLP  
Registered Auditors number C001095468

