

Our ref: NX: JC009/TJA/A-DQ
Date: 11 November 2021

JCB Consumer Products Limited
Lakeside Works
Rocester, Uttoxeter
Staffordshire
ST14 5JP

FAO Matthew Seal

Dear Sirs

JCB Consumer Products Limited (the "Company")
Registered number 06268542

In accordance with Section 516 of the Companies Act 2006 we hereby give formal notice of our resignation as auditors to the Company.

Yours faithfully

Nexia Smith & Williamson

Nexia Smith & Williamson



Nexia Smith & Williamson Audit Limited

Registered in England at 25 Moorgate, London EC2R 6AY No. 4469576

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