

**Private & Confidential**

The Directors  
G B Tyres (UK) Ltd  
Old Corus Site  
Barnfield Road  
Tipton  
Dudley  
West Midlands  
DY4 9DE

15 June 2020  
Our reference – CW/SS/JH/JOHE

**Statement under the Companies Act 2006, s.519**

To the Directors of G B Tyres (UK) Ltd, Registered Number 07747704.

In accordance with s.519 of the Act, we set out the following reasons for ceasing to hold office as auditor of the company below:

- The incremental audit procedures that we as auditors judge necessary in the midst of the COVID 19 pandemic, particularly the assessment of the going concern assumption, has necessitated additional procedures and audit judgement in respect of contemporaneous facts during the audit process. This elongated the audit completion phase of our audit of G B Tyres (UK) Ltd.
- These incremental procedures led to the Directors choosing to exercise their right to engage with third party auditors before reaching the end of our term of office and after stating dissatisfaction with the completion phase of the audit process.

These are not all considered to be exempt reasons as defined in s.519A of the Act.

We consider that none of the reasons for us ceasing to hold office and no matters connected with our ceasing to hold office need to be brought to the attention of members or creditors of the company.

Your faithfully

*Baldwins Audit Services*

For and on behalf of Baldwins Audit Services  
First Floor, International House,  
20 Hatherton St,  
Walsall WS4 2LA

15 June 2020

TUESDAY



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14/07/2020

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COMPANIES HOUSE