

**Private and confidential**

The Directors  
Kuflink Ltd  
21 West Street  
Gravesend  
DA11 0BF

16 February 2021

Direct line 020 7951 3247

Email pwallace2@uk.ey.com

Dear Sirs

**Re: Kuflink Ltd**

**Company registered number: 08460508**

In accordance with section 516 of the Companies Act 2006 (the "Act") we write to notify you that we are not seeking reappointment as the auditor of Kuflink Ltd and are therefore ceasing to hold office. This takes effect from the date on which you receive this letter.

The Annual Report of Kuflink Ltd for the year ended 30 June 2019 included our audit opinion dated 15 February 2021. Our audit opinion contained an except for qualification with respect to VAT and also referenced a material uncertainty in relation to Going Concern.

In addition, we draw your attention to the matters highlighted within our ISA260 letter issued on 7 August 2020 in relation to the Kuflink Group as a whole where we commented that *"we believe the controls present; the level of governance evidenced; the level of record-keeping and the general oversight of the business are currently inadequate and require significant work to improve them"*. We further highlight the various observations and assessments within that letter as regards control deficiencies that collectively constitute a significant deficiency in internal control as defined under ISA265.

In accordance with section 519(2B) of that Act, we confirm that we consider these matters, connected with our ceasing to hold office, should be brought to the attention of the members and creditors of the Company.

We draw your attention to the fact that Kuflink Ltd has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections, 520 and 523 of the Act), including, depending on the reasons, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors.

If you have any questions on your legal obligations we recommend that you seek legal advice.  
Yours faithfully

Ernst & Young LLP  
ICAEW Registration Number – C009126168

