

**KING & KING**  
**CHARTERED ACCOUNTANTS**  
**& CHARTERED TAX ADVISERS**

5<sup>th</sup> Floor, Watson House 54-60 Baker Street London W1U 7BU  
Telephone 020 7493 7302 Facsimile 020 7493 4120  
E-mail: milan@king-king.co.uk

Your Ref

Our Ref MP/DK/DG/LIBE 10

9 September 2022

Companies House  
Crown Way  
Maindy  
Cardiff  
CF14 3UZ

Dear Sirs,

**Re: Liberty Steel Dalzell Limited - Company number 10071517**  
**Notification under Section 521 of the Companies Act 2006**

Please find enclosed a copy of the statement of circumstances in connection with our ceasing to hold office of Liberty Steel Dalzell Limited, company number 10071517 on 17<sup>th</sup> August 2022 in accordance with Section 519 of the Companies Act 2006.

Yours faithfully,



**p.p King & King**

Enc

TUESDAY



\*ABCG258Z\*

A05

13/09/2022

#329

COMPANIES HOUSE

Partners; M H Patel, FCCA ACA; S A Parkar, FCCA CTA; Z M Noorbhai, FCCA; R H Patel, FCCA; D R Kifle, FCCA; S Shinde, ACA

Consultants; R C Patel, FCA, J L Piper

Registered to carry on audit work in the UK and regulated for a range of investment business activities  
by The Institute of Chartered Accountants in England and Wales



# KING & KING

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Your Ref

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17 August 2022

**Strictly Private & Confidential**

Mr S Gupta  
Liberty Steel Dalzell Limited  
2nd Floor, 40 Grosvenor Place  
London  
SW1X 7GG

Dear Mr Gupta.

**Re: Liberty Steel Dalzell Limited - Company number 10071517**

We hereby resign our office as auditors of the Company with immediate effect.

In accordance with section 519 of the Companies Act 2006, we state that the matters connected with our ceasing to hold office as auditor of the Company that we consider need to be brought to the attention of the members or creditors of the Company are as follows:

We were unable to complete our audit of the Company's financial statements for the year ended 31 March 2020 due to a lack of sufficient information and evidence in connection with:

- (i) the publicly reported SFO investigation, the alleged fraud(s) and any internal investigations by the respondent companies thereto
- (ii) the Company's ability to fund its future operations for at least 12 months from the approval of the financial statements
- (iii) recoverability of related party balances.

In these circumstances, we proposed to issue a disclaimer which the Director would not accept.

Yours sincerely,



**Milan Patel**  
Partner

**Auditor's Name and Address:** King & King Chartered Accountants  
5<sup>th</sup> Floor, Watson House  
54-60 Baker Street  
London W1U 7BU

**Auditor Registration Number:** C005309773

Partners; M H Patel, FCCA ACA; S A Parker, FCCA CTA; Z M Noorbhai, FCCA; R H Patel, FCCA; D R Kalle, FCCA; S Shinde, ACA

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