

KING & KING
CHARTERED ACCOUNTANTS
& CHARTERED TAX ADVISERS

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Your Ref

Our Ref MP/DK/DG/ALVA 02

17 August 2022

Mr S Gupta
Alvance British Aluminium Limited
Lochaber
Smelter
Fort William
Scotland PH33 6TH

Dear Mr Gupta,

Re: Alvance British Aluminium Limited - Company number SC549732

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

TUESDAY



A05 *ABCG2S97* #330
13/09/2022
COMPANIES HOUSE

Auditor's Name and Address: King & King Chartered Accountants
5th 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

Consultants: R C Patel, FCA, J L Piper

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