

4 May 2021

The Directors
S & U Plc – registration number 0342025
2 Stratford Court
Cranmore Boulevard
Solihull
West Midlands
B90 4QT

Our ref: S&U 2021/KC/DR

Dear Sirs

Statement of reasons relating to the intention of Deloitte LLP not to seek re-appointment as auditors to S & U Plc at the conclusion of our term of office.

The audit engagement partner had served his maximum period of five years. In view of the fact that any successor could only have served two years before mandatory firm rotation, the company chose to hold a tender to co-incide with the change of partner and, in view of the imminent firm rotation deadline, we did not participate.

Unless the company applies to the court, this statement of reasons is required to be brought to the attention of members or creditors of the company and must be sent by the company within 14 days to every person entitled under Section 423 of the Companies Act 2006 to be sent copies of the company's accounts. This is a requirement of Section 520(2) of that Act.

Yours faithfully

Deloitte LLP

Deloitte LLP – Audit registration C009201919



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