

**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  
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Your Ref

Our Ref MP/DK/DG/SIME 16

1 August 2022

**Strictly Private & Confidential**

Mr P K Gupta  
Simec Lochaber Hydropower Limited  
Lochaber  
Smelter  
Fort William  
Scotland PH33 6TH

Dear Mr Gupta,

**Re: Simec Lochaber Hydropower Limited - Company number SC549864**

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

**[REDACTED]**

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