

**KPMG Audit Plc**  
**London Corporates**  
15 Canada Square  
London E14 5GL  
United Kingdom

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**Private and confidential**

The Directors  
Essentra Plc  
Avebury House  
201-249 Avebury Boulevard  
Milton Keynes  
MK9 1AU

Our ref           mb/sa/943  
Contact           Mike Barradell

7 March 2014

Dear Sirs

**Resignation as auditors of Essentra Plc (no. 05444653)**

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 520 of the Companies Act 2006, if our statutory statement given in connection with our ceasing to act contains a statement of circumstances, you must within 14 days of receipt of that statement either send a copy of that statement to every person entitled to be sent a copy of your financial statements under section 423 of the Companies Act 2006 or apply to the Court over this matter.

If you decide to apply to the Court, you are required under the law to notify us of that application. Please send any such notification to our registered office, 15 Canada Square, London, E14 5GL, marked for the attention of the Audit Regulation Department.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully,



KPMG Audit Plc

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7 March 2014

Dear Sirs

**Statement to Essentra Plc (no. 05444653) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

The circumstances connected with our ceasing to hold office are that our company, KPMG Audit Plc, has instigated an orderly wind down of business. KPMG LLP, an intermediate parent, will immediately be accepting appointment as statutory auditor.

Yours faithfully,



KPMG Audit Plc