



### Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than disclosed below\*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: CALLUM EDWARDS *Callum Edwards*

Relevant Professional qualification/professional body: ICAS

Address: 76 STRATHAIRLIE AVENUE  
ARBROATH  
ANGUS  
DD11 1LP

Date: 25-APRIL-2026

\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.