



The Directors
M Squared Life Limited
Venture Building
1 Kelvin Campus
West of Scotland Science Park
Glasgow
G20 0SP
United Kingdom

Our reference: SRFM

Date: 29 November 2019

Dear Sirs,

Agreement of the sole member of M Squared Life Limited (registered with company number SC522938) ("Company") to the audit exemption under section 479A of the Companies Act 2016

We, being the sole member of the Company, agree, for the purposes of section 479A(2)(a) of the Companies Act 2006, to the Company adopting the exemption from audit under section 479A of the Companies Act 2006 for the financial year ending 28th February 2019.

Yours faithfully,

Signed by... *STUART R.F. MALCOLM*
for and on behalf of
M-Squared Lasers Limited

Dated 29th November 2019

COMPANIES HOUSE
EDINBURGH

29 NOV 2019

FRONT DESK

