

The Directors
CLS Holdings plc
16 Tinworth Street
London
SE11 5AL

4 September 2024

Dear Sirs

**Re: CLS Holdings plc (the “Company”)
Company Registered Number 02714781**

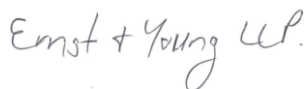
In accordance with section 516 of the Companies Act 2006 (the “Act”), we write to notify you that we are ceasing to hold office as auditor of the Company. This takes effect immediately from the date on which you receive this letter.

In accordance with section 519(1) of the Act, we are ceasing to hold office following a competitive tender, as a result of which another firm of auditors has been appointed. We declined to participate in the tender given management’s expectation of the audit effort relative to the work we expected was required to deliver the audit.

We are required to send a copy of this statement to the appropriate audit authority in accordance with section 522 of the Act and send a copy to the registrar in accordance with section 521 of the Act. We draw your attention to the fact that the Company has its own statutory obligations where an auditor has ceased to hold office (as detailed, in particular, in sections 520 and 523 of the Act).

If you have any questions in respect of your legal obligations, we recommend that you seek independent legal advice.

Yours faithfully



Ernst & Young LLP
ICAEW Registration Number – C009126168