

Dear Shareholder

CHANGE OF AUDITOR

Following an internal review, a resolution was put to the shareholders of Topps Tiles plc (the "**Company**") at its Annual General Meeting held 18 January 2023 ("**AGM**") to appoint Mazars LLP as auditors of the Company in replacement of PricewaterhouseCoopers LLP ("**PWC**").

As a result of the successful passing of the resolution to appointment Mazars LLP, please find enclosed a section 519 'statement of reasons' sent by PWC, as the outgoing auditor, to the Company on 19 January 2023, as required under section 519 of the Companies Act 2006, which we are required to circulate to our shareholders.

In case of query, please contact me, Helen Evans, at the Company's registered office address as detailed above.

Yours faithfully,

Helen Evans
Company Secretary



The Directors
Topps Tiles plc
Thorpe Way,
Grove Park,
Enderby,
Leicestershire,
LE19 1SU

19 January 2023

Dear Ladies and Gentlemen,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number COO1004062, ceasing to hold office as auditors of Topps Tiles plc, registered no: 03213782 (the "Company") effective from 19 January 2023.

The reason we are ceasing to hold office is that the Company wishes to appoint another firm of auditors at a lower fee than we charged for our audit for the 52 week period ended 1 October 2022.

There are no reasons for and no other matters connected with our ceasing to hold office as auditors of the Company that we consider need to be brought to the attention of the Company's members or creditors.

Yours faithfully,

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP'.

PricewaterhouseCoopers LLP

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