

**Citizen Sea
Accountant's Report
For The Year Ended 31 July 2022**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, I have compiled the financial statements of the company from the accounting records and information and explanations you have given to me.

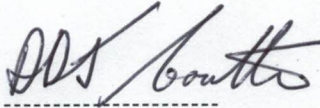
This report is made to Citizen Sea in accordance with the terms of my engagement. My work has been undertaken to prepare for approval by the directors the financial statements that I have been engaged to compile, to report to Citizen Sea that I have done so, and to state those matters that I have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's directors for my work or for this report.

You have acknowledged on the balance sheet as at year ended 31 July 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

Signed



DDJ Coulter

31/01/2023

DDJ Coulter
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