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Private & confidential
The Baillie Gifford Japan Trust PLC
Calton Square
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Our ref AR-1302

Contact John Waterson
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24 October 2022

Dear Sir/Madam,

Statement to The Baillie Gifford Japan Trust PLC (no. SC075954) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

The reason connected with our ceasing to hold office is the holding of a competitive tender for the audit, in which we decided not to participate due to the proposed increase of our fees from levels charged in previous years not being acceptable to the company.

Yours faithfully,

KPMG LLP

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