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Richard Leonard  
Scottish Parliament  
Edinburgh  
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Dear Convener

Thank you for inviting me to appear at the Public Audit Committee on 1 June 2023 and your subsequent letter of 6 June 2023, in which you ask the Scottish Government to consider what information it can make publicly available from the reports produced by First Marine International (FMI) and Teneo in relation to Ferguson Marine Port Glasgow (Holdings) Limited (FMPG).

During the committee session, I explained that Teneo carried out work to inform the Scottish Government's due diligence on the projected costs to complete vessels 801 and 802. This demonstrates the Scottish Government's commitment to taking decisions based on rigorous evidence and high-quality, independent, expert advice. I also confirmed that FMI had been commissioned to assess operations at FMPG as part of our wider work to evaluate the shipyard's productivity and to support our analysis of any proposals for continued investment arising out of FMPG's business planning process.

The Scottish Government has a proactive and transparent approach to making information available where possible, and I fully appreciate the committee's interest in having access to these reports. However, in this case, disclosure of the reports would impact on FMPG's ability to compete for and win new business and thereby jeopardise the commercial future of the yard. It would also potentially compromise the commercial interests and intellectual property of our advisors. In these circumstances, and having given full regard to the request made by the committee, the Scottish Government is not in a position to make the reports publicly available.

Whilst I recognise that the Committee will be disappointed by this response, I would like to reaffirm that the Scottish Government remains committed to being as open and transparent as possible in relation to decisions around FMPG and vessels 801 and 802.

I look forward to continuing engagement with the Committee on these issues.

Regards,

**GREGOR IRWIN**

Director-General Economy  
Scottish Government