

The Directors  
Aura Renewable Acquisitions Plc  
94a High Street  
Sevenoaks  
Kent TN13 1LP

5 April 2022

Dear Directors,

## Introduction

We report on the audited historical financial information of Aura Renewable Acquisitions Plc (the “**Company**”) for the period from incorporation on 4 November 2021 to 30 November 2021 which comprises the statement of comprehensive income, the statement of financial position, the statement of changes in equity, the statement of cashflows, and the related notes (the “**Company Financial Information**”).

The Company Financial Information has been prepared for inclusion in Section (B) “Historical Financial Information of the Company” of this Part IV “Financial Information on the Company” of this prospectus of the Company dated 5 April 2022 (the “**Document**”) on the basis of the accounting policies set out in note 2 to the Company Financial Information. The report is required by Annex 1, item 18.3.1 of the Commission Delegated Regulation (EU) No 2019/980 supplementing the Prospectus Regulation (EU) No 2017/1129 as brought into UK domestic law by virtue of the European Union (Withdrawal) Act 2018 as amended (“**UK Prospectus Regulation**”) and is given for the purpose of complying with that paragraph and for no other purpose.

## Opinion

In our opinion, the Company Financial Information gives, for the purpose of the Company’s prospectus dated 5 April 2022 (this “**Document**”), a true and fair view of the state of affairs of the Company at 30 November 2021 and of its results, cash flows and changes in equity for the period then ended in accordance with UK-adopted international financial reporting standards (“**IFRS**”) and has been prepared in a form that is consistent with the accounting policies adopted by the Company.

## Responsibilities

The directors of the Company (the “**Directors**”) are responsible for preparing the Company Financial Information in accordance with IFRS.

It is our responsibility to form an opinion on the Company Financial Information, as to whether the Company Financial Information gives a true and fair view, for the purposes of the Document, and to report our opinion to you.

Save for any responsibility arising under 5.3.2R(2)(f) of the prospectus regulation rules made by the FCA under Part VI of the Financial Services and Markets Act 2000, as amended (“**Prospectus Regulation Rules**”) to any person as and to the extent there provided, to the fullest extent permitted by law we do not assume any responsibility and will not accept any liability to any other person for any loss suffered by any such other person as a result of, arising out of, or in connection with this report or our statement, required by and given solely for the purposes of complying with Annex 1, item 1.3 of the UK Prospectus Regulation, consenting to its inclusion in the Document.

## Basis of opinion

We conducted our work in accordance with the Standards for Investment Reporting issued by the Financial Reporting Council (“**FRC**”) in the United Kingdom. We are independent of the Company in accordance with the FRC’s Ethical Standard as applied to Investment Circular

Reporting Engagements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our work included an assessment of evidence relevant to the amounts and disclosures in the Company Financial Information. It also included an assessment of significant estimates and judgments made by those responsible for the preparation of the Company Financial Information and whether the accounting policies are appropriate to the Company's circumstances consistently applied and adequately disclosed.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Company Financial Information is free from material misstatement whether caused by fraud or other irregularity or error.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

### **Conclusions Relation to Going Concern**

We are required to report if we have anything material to add or draw attention to in respect of the Directors' statement in the Company Financial Information about whether the Directors considered it appropriate to adopt the going concern basis of accounting in preparing the Company Financial Information and the Directors' identification of any material uncertainties to the Company's ability to continue as a going concern over a period of at least twelve months from the date of this Document.

We have nothing material to add or to draw attention to.

### **Declaration**

For the purposes of UK Prospectus Regulation Rule 5.3.2R(2)(f), we are responsible for this report as part of this Document and we declare that, to the best of our knowledge, the information contained in this report, for which we are responsible, is in accordance with the facts and that this report makes no omission likely to affect its import. This declaration is included in the Document in compliance with item 1.2 of Annex 1 to the UK Prospectus Regulation.

Yours faithfully,



**PKF Littlejohn LLP**  
Chartered Accountants