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The Directors  
ProCook Group Limited  
Davy Way  
Waterwells  
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1 November 2021

Peel Hunt LLP  
7th Floor,  
100 Liverpool St,  
London  
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Dear Sir or Madam

**ProCook Group Limited**

**ProCook Limited and its subsidiary undertakings (together, the “ProCook Limited Group”)**

### **Introduction**

We report on the financial information set out in Section B of Part 7 of the prospectus dated 1 November 2021 of the Company (the “Prospectus”).

We have not audited or reviewed the financial information for the 12 weeks ended 21 June 2020, which has been included for comparative purposes only, and accordingly do not express an opinion thereon.

### **Opinion on financial information**

In our opinion, the financial information gives, for the purposes of the Prospectus, a true and fair view of the state of affairs of the ProCook Limited Group as at the end of the three financial years ended 31 March 2019, 29 March 2020, 4 April 2021 and as at the end of the 12 week period ended 27 June 2021 and of its results, cash flows, changes in equity for the periods then ended in accordance with International Accounting Standards as adopted by the United Kingdom.

## **Responsibilities**

The directors of the Company are responsible for preparing the financial information in accordance with International Accounting Standards as adopted by the United Kingdom.

It is our responsibility to form an opinion on the financial information and to report our opinion to you.

Save for any responsibility arising under Prospectus Regulation Rule 5.3.2R(2)(f) to any person as and to the extent there provided, to the fullest extent permitted by the 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 item 1.3 of Annex 1 of the Prospectus Regulation, consenting to its inclusion in the Prospectus.

## **Basis of preparation**

This financial information has been prepared for inclusion in the Prospectus on the basis of the accounting policies set out in note 2 to the financial information. This report is required by item 18.3.1 of Annex 1 of the Prospectus Regulation and is given for the purpose of complying with that paragraph and for no other purpose.

## **Basis of opinion**

We conducted our work in accordance with Standards for Investment Reporting issued by the Financial Reporting Council in the United Kingdom. We are independent of the Company in accordance with the Financial Reporting Council'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 financial information. It also included an assessment of significant estimates and judgements made by those responsible for the preparation of the financial information and whether the accounting policies are appropriate to the entity'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 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 the United States of America or other jurisdictions outside the United Kingdom and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

## **Conclusions relating to going concern**

We have not identified any material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the ability of the ProCook Limited Group to continue as a going concern for a period of at least twelve months from the date of the Prospectus. Accordingly the use by the directors of the Company of the going concern basis of accounting in the preparation of the financial information is appropriate.

## Declaration

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

Yours faithfully

BDO LLP

BDO LLP  
Chartered Accountants

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