



The directors (the “**Directors**”)
Hostmore plc (formerly Hostmore
Limited) Highdown House
Yeoman Way
Worthing
West Sussex
BN99 3HH

Numis Securities Limited (“**Numis**”)
45 Gresham Street
London
EC2V 7BF

15 October 2021

Dear Ladies and Gentlemen

Hostmore plc (formerly Hostmore Limited) (the “Company” and, together with its subsidiaries, the “Group”)

We report on the combined historical financial information of the Group prepared on a basis that combines the results, assets and liabilities of Hostmore plc (formerly Hostmore Limited), Hostmore Group Limited, Wednesdays (Bidco) Limited and their respective subsidiaries for the 52 weeks periods ended 30 December 2018, 29 December 2019 and 27 December 2020 and for the 26 week period ended 27 June 2021 set out in section B of Part X of the prospectus dated 15 October 2021 (the “**Prospectus**”) of the Company (the “**Group Combined Financial Information Table**”).

This report is required by item 18.3.1 of Annex 1 to the PR Regulation and is given for the purpose of complying with that item and for no other purpose.

We have not audited or reviewed the financial information for the 26 week period ended 28 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 Group Combined Financial Information Table gives, for the purposes of the Prospectus, a true and fair view of the state of affairs of the Group as at the dates stated and of its profits/losses, cash flows and statement of changes in equity for the 52 weeks ended 30 December 2018, 29 December 2019 and 27 December 2020 and for the 26 weeks ended 27 June 2021 in accordance with international financial reporting standards adopted pursuant to Regulation (EC) No 1606/2002 as it applies in the European Union (“**EU IFRS**”) and international accounting standards in conformity with the requirements of the Companies Act 2006 (“**UK IFRS**”).

Conclusions Relating 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 Group Combined Financial Information Table about whether the Directors

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considered it appropriate to adopt the going concern basis of accounting in preparing the Group Combined Financial Information Table and the Directors' identification of any material uncertainties to the Group's ability to continue as a going concern over a period of at least twelve months from the date of this Prospectus.

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

Responsibilities

The Directors of the Company are responsible for preparing the Group Combined Financial Information Table in accordance with international financial reporting standards adopted pursuant to Regulation (EC) No 1606/2002 as it applies in the European Union ("EU IFRS") and international accounting standards in conformity with the requirements of the Companies Act 2006 ("UK IFRS").

It is our responsibility to form an opinion on the Group Combined Financial Information Table and to report our opinion to you.

Save for any responsibility which we may have to those persons to whom this report is expressly addressed and for any responsibility arising under item 5.3.2R(2)(f) of the Prospectus Regulation Rules of the Financial Conduct Authority (the "**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 item 1.3 of Annex 1 to the PR Regulation, consenting to its inclusion in the Prospectus.

Basis of Preparation

The Group Combined Financial Information Table has been prepared for inclusion in the Prospectus) of the Company on the basis of the accounting policies set out in note 1 to the Group Combined Financial Information Table.

Basis of opinion

We conducted our work in accordance with Standards for Investment Reporting issued by the Financial Reporting Council ("**FRC**") in the United Kingdom. We are independent 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 Group Combined Financial Information Table. It also included an assessment of significant estimates and judgments 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.



Declaration

For the purposes of item 5.3.2R(2)(f) of the Prospectus Regulation Rules 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 that the report makes no omission likely to affect its import. This declaration is included in the Prospectus in compliance with item 1.2 of Annex 1 to the PR Regulation.

Yours faithfully

A handwritten signature in black ink that reads "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style.

PricewaterhouseCoopers LLP
Chartered Accountants