

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF ANGLING FIRST LIMITED
PURSUANT OF THE COMPANIES ACT 2006**

We have audited the accounts to include:

- i. the abridged financial statements for the year ended 28th February 2026 on pages 2 to 4 which the directors of Angling First Limited propose to annex to the annual return of the company;
- ii. the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2006. It is our responsibility to form an independent opinion that the directors are entitled under the Companies Act 2006 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared in accordance with the Companies Act 2006 and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with the Companies Act 2006. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under the Companies Act 2006 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the assets, liabilities and financial position of the company and of its profit for the year then ended; and

Have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2006.



Peter Shortt

Dated: 24 March 2026