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Report of the Independent Auditor on the summary financial statements

To the shareholders of Minergy Limited

Opinion

The summary financial statements, which comprise the summarised consolidated statement of financial position as at 30 June 2023, and the summarised consolidated statement of comprehensive income, summarised consolidated statement of changes in equity and summarised consolidated statement of cash flows for the year then ended, and related notes, are derived from the audited financial statements of Minergy Limited for the year ended 30 June 2023.

In our opinion, the accompanying summary financial statements are consistent, in all material aspects, with the audited financial statements, in accordance with International Financial Reporting Standards.

Consolidated Summarised Financial Statements

The consolidated summary financial statements do not contain all the disclosures required by International Financial Reporting Standards. Reading the consolidated summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The consolidated summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 27 September 2023. That report also includes:

- The communication of key audit matters. Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period.

GRANT THORNTON CHARTERED ACCOUNTANTS GABORONE

Botswana Accountancy Oversight Authority registration number: FAP 005 2023 (Audit Firm of Public Interest Entity)
Botswana Institute of Chartered Accountants membership number: MeFBW11013 (Non-Audit)

Partners
Kalyanaraman Vijay (Managing), Aswin Vaidyanathan*, Madhavan Venkatachary*, Anthony Quashie, Sunny K Mulakulam*, Aparna Vijay* (*Indian)

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Responsibilities of the directors for the Consolidated Summarised Financial Statements

The directors are responsible for the preparation and fair presentation of the consolidated summarized financial statements in accordance with International Financial Reporting Standards.

Auditor's responsibility

Our responsibility is to express an opinion on whether the consolidated summary financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standards on Auditing (ISA) 810 (Revised), Engagements to Report on Summary Financial Statements.

27 SEP 2023

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Firm of Certified Auditors
Practicing Member: Mr. Madhavan Venkatachary (CAP 0017 2023)

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