



The Directors  
ContourGlobal plc  
7th Floor, Park House  
116 Park Street  
London  
W1K 6SS  
United Kingdom

Goldman Sachs International (the “**Sponsor**”)  
Plumtree Court  
25 Shoe Lane  
London  
EC4A 4AU  
United Kingdom

19 January 2021

Dear Ladies and Gentlemen

**ContourGlobal plc (the “Company”)**

We report on the pro forma financial information (the “**Pro Forma Financial Information**”) set out in section B of Part V of the Company’s Circular dated 19 January 2021 (the “**Circular**”) This report is required by item 13.3.3R of the Listing Rules of the Financial Conduct Authority (the “**Listing Rules**”) and is given for the purpose of complying with that Listing Rule and for no other purpose.

**Opinion**

In our opinion:

- (a) the Pro Forma Financial Information has been properly compiled on the basis stated; and
- (b) such basis is consistent with the accounting policies of the Company.

**Responsibilities**

It is the responsibility of the directors of the Company to prepare the Pro Forma Financial Information in accordance item 13.3.3R of the Listing Rules.

It is our responsibility to form an opinion, as required by item 13.3.3R of the Listing Rules as to the proper compilation of the Pro Forma Financial Information and to report our opinion to you.

No reports or opinions have been made by us on any financial information of WGP Holdings II, LLC used in the compilation of the Pro Forma Financial Information. In providing this opinion we are not providing any assurance on any source financial information of WGP Holdings II, LLC on which the Pro Forma Financial Information is based beyond the above opinion.

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In providing this opinion we are not updating or refreshing any reports or opinions previously made by us on any financial information of the ContourGlobal group used in the compilation of the pro forma financial information, nor do we accept responsibility for such reports or opinions beyond that owed to those to whom those reports or opinions were addressed at the date of their issue.

Save for any responsibility which we may have to those persons to whom this report is expressly addressed and which we may have to shareholders of the Company as a result of the inclusion of this report in the Circular, 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 13.4.1R(6) of the Listing Rules, consenting to its inclusion in the Circular.

### **Basis of preparation**

The Pro Forma Financial Information has been prepared on the basis described in the notes to the Pro Forma Financial Information, for illustrative purposes only, to provide information about how the proposed acquisition of WGP Holdings II, LLC might have affected the financial information presented on the basis of the accounting policies adopted by the Company in preparing the financial statements for the period ended 30 June 2020.

### **Basis of Opinion**

We conducted our work in accordance with the Standards for Investment Reporting issued by the Financial Reporting Council 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.

The work that we performed for the purpose of making this report, which involved no independent examination of any of the underlying financial information, consisted primarily of comparing the unadjusted financial information with the source documents, considering the evidence supporting the adjustments and discussing the Pro Forma Financial Information with the directors of the Company.

We planned and performed our work so as to obtain the information and explanations we considered necessary in order to provide us with reasonable assurance that the Pro Forma Financial Information has been properly compiled on the basis stated and that such basis is consistent with the accounting policies of the Company.

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