

# Responsibility Statement of the Directors

In respect of the Annual Report and financial statements

The Directors are responsible for preparing the Annual Report and Financial Statements in accordance with International Financial Reporting Standards (“IFRS”) as adopted by the European Union and applicable law.

The Directors also confirm that, to the best of their knowledge:

- Suitable accounting policies have been selected and applied
- Judgements and estimates made have been reasonable, relevant and reliable
- The financial statements comply with IFRS as adopted by the European Union
- The Company and Group’s ability to continue as a going concern has been assessed and, as applicable, matters relating to going concern have been disclosed
- It is appropriate that the financial statements have been prepared on the going concern basis
- The financial statements have been prepared in accordance with the applicable set of accounting standards, give a true and fair view of the assets, liabilities, financial position and profit of the Company and the undertakings included in the consolidation taken as a whole
- The Strategic Report contains a fair review of the development and performance of the business and the position of the Company and undertakings included in the consolidation taken as a whole, together with a description of the principal risks and uncertainties that they face

Each of the Directors considers that the Annual Report and Financial Statements, taken as a whole, is fair, balanced and understandable, and provides the information necessary for Shareholders to assess the Group’s position, performance, business model and strategy.

**Jo-anna Nicolle**

Company Secretary

26 June 2024

PO Box 650  
1st Floor Royal Chambers  
St Julian’s Avenue  
St Peter Port  
Guernsey  
GY1 3JX