

The Board of Directors  
on behalf of Centrica plc  
Millstream  
Maidenhead Road  
Windsor, Berkshire  
SL4 5GD

Goldman Sachs International  
Plumtree Court  
25 Shoe Lane,  
London  
EC4A 4AU

16 December 2021

Dear Sirs/Mesdames,

**Centrica plc (the “Company” and, together with its subsidiaries, the “Group”)**

We report on the pro forma financial information (the “Pro Forma Financial Information”) set out in Part V of the class 1 circular dated 16 December 2021 (the “Class 1 Circular”). This report is required by Annex 20, section 3 of the UK version of the Commission delegated regulation (EU) 2019/980 (the “Prospectus Delegated Regulation”) applied by Listing Rule 13.3.3R and is given for the purpose of complying with that regulation 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 Group.

**Responsibilities**

It is the responsibility of the directors of the Company (the “Directors”) to prepare the Pro Forma Financial Information in accordance with Annex 20 sections 1 and 2 of the Prospectus Delegated Regulation as applied by Listing Rule 13.3.3R.

It is our responsibility to form an opinion, as to the proper compilation of the Pro Forma Financial Information and to report that opinion to you in accordance with Annex 20 section 3 of the Prospectus Delegated Regulation as applied by Listing Rule 13.3.3R.

Save for any responsibility which we may have to those persons to whom this report is expressly addressed and which we may have to Ordinary shareholders as a result of the inclusion of this report in the Class 1 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 Listing Rule 13.4.1R (6), consenting to its inclusion in the Class 1 Circular.

In providing this opinion we are not updating or refreshing any reports or opinions previously made on any financial information 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.

### **Basis of preparation**

The Pro Forma Financial Information has been prepared on the basis described in Section A – Pro forma information, for illustrative purposes only, to provide information about how (i) the Transaction; and (ii) the Norwegian Business Sale and Statfjord Norway Sale might have affected the financial information presented on the basis of the accounting policies adopted by the Group in preparing the financial statements for the period ended 30 June 2021.

### **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 of Centrica plc in accordance with the Financial Reporting Council's Ethical Standard as applied to Class 1 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.

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 Group.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards or practices.

Yours faithfully



Deloitte LLP

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