



Langdowns DFK

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STATEMENT OF THE INDEPENDENT AUDITOR TO NANOFLOWCELL HOLDINGS LIMITED FOR THE PURPOSE OF SECTION 92(1)(b) and (c) OF THE COMPANIES ACT 2006

Opinion concerning proper preparation of balance sheet

We have examined the balance sheet and related notes of nanoFlowcell Holdings Limited as at 31st December 2020 which formed part of the financial statements for the year then ended which were audited by us.

In our opinion the audited balance sheet at 31st December 2020 has been properly prepared in accordance with the requirements of the Companies Act 2006.

Statement on net assets

In our opinion, at 31st December 2020 the amount of the company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called-up share capital and undistributable reserves.

Respective responsibilities of directors and auditors

The company's directors are responsible for the preparation of the balance sheet and related notes.

It is our responsibility to:

(a) report on whether the balance sheet has been properly prepared in accordance with the requirements of the Companies Act 2006; and

(b) form an independent opinion, based on our examination, concerning the relationship between the company's net assets and its called-up share capital and undistributable reserves at the balance sheet date.

Langdowns DFK LTD.

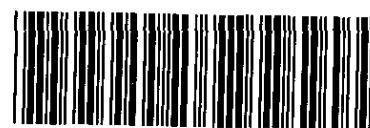
Langdowns DFK Limited, Statutory auditor
Fleming Court
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Date 28th JULY 2021



An independent
member of
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COMPANIES HOUSE