

Our Reference: AUD/CJ/LKY

12 October 2023

The Board of Directors
Simec Atlantis Energy Limited
26 Dublin Street, Edinburgh
EH3 6NN United Kingdom

Attention: Mr. Graham Matthew Reid

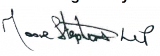
Dear Sirs,

RESIGNATION AS AUDITORS

We hereby give notice that upon the approval of the Accounting and Corporate Regulatory Authority and the passing of the resolutions at the forthcoming Extraordinary General Meeting for the proposed change of auditors, we will resign as auditors of the above-company.

As we advised the Audit Committee, our reasons for not seeking re-election as auditors is in relation to internal resources issues and difficulties with the timelines.

Yours faithfully,

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