

PART VI (E)

ACCOUNTANT'S REPORT ON THE HISTORICAL FINANCIAL INFORMATION OF THE US GROUP



29 September 2017

The Directors
Curzon Energy Plc
Kemp House
152 City Road
London EC1V 2NX

Dear Sirs,

Introduction

We report on the audited financial information of Westport Acquisitions Inc. and its wholly owned subsidiary, Westport Energy, LLC (together the "US Group") for the three-year period ended 31 December 2016 (the "US Group Financial Information"). The US Group Financial Information has been prepared for inclusion in Part VI (F) "*Historical Financial Information of the US Group*" of Curzon Energy Plc's (the "Company") prospectus dated 29 September 2017 (the "Prospectus"), on the basis of the accounting policies set out in note 1 to the US Group Financial Information. This report is required by Annex 1 item 20.1 of Commission Regulation (EC) No. 809/2004 (the "Prospectus Directive Regulation") and is given for the purpose of complying with that requirement and for no other purpose.

Responsibilities

The directors of the Company (the "Directors") are responsible for preparing the US Group Financial Information in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS").

It is our responsibility to form an opinion on the US Group Financial Information and to report our opinion to you.

Basis of Opinion

We conducted our work in accordance with Standards for Investment Reporting issued by the Auditing Practices Board in the United Kingdom. Our work included an assessment of evidence relevant to the amounts and disclosures in the US Group Financial Information. It also included an assessment of significant estimates and judgements made by those responsible for the preparation of the financial information underlying the US Group Financial Information and whether the accounting policies are appropriate to US Group's circumstances, consistently applied and adequately disclosed.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the US Group Financial Information is free from material misstatement whether caused by fraud or other irregularity or error.

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Opinion

In our opinion, the US Group Financial Information gives, for the purposes of the Prospectus, a true and fair view of the state of affairs of the US Group as at the dates stated and of its profits/losses, cash flows and changes in equity for the periods stated in accordance with IFRS.

Declaration

For the purposes of Prospectus Rule 5.5.3R (2)(f), we are responsible for this report as part of the Prospectus and declare that we have taken all reasonable care to ensure that the information contained in this report is, to the best of our knowledge, in accordance with the facts and contains no omission likely to affect its import. This declaration is included in the Prospectus in compliance with Annex I item 1.2 of the Prospectus Directive Regulation.

Yours faithfully,

Crowe Clark Whitehill LLP

Crowe Clark Whitehill LLP
Chartered Accountants