



AGREED-UPON PROCEDURES REPORT DUE TO COMPARISON OF AMOUNTS APPEARED IN PLATINUM NOVA HF ISSUER DECLARATION. AND AUDITED CONSOLIDATED FINANCIAL STATEMENTS PLATIN NOVA HF.

**The Board of Directors for Platínium Nova hf.
B.t. Hugh Short
Lágmúla 9
108 Reykjavík**

Reykjavík May 27, 2022

Purpose of this Agreed-Upon Procedures Report

Our report is only for comparison between the amounts that appear in the issuer's Registration document and the amounts in the consolidated financial statements that have been audited by us. Our work does not cover the comparison or review of other amounts or information contained in the Registration document or the Securities Note.

Responsibilities of the Platínium Nova hf.

Platínium Nova hf. has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

Platínium Nova hf. as identified by the company is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with Platínium Nova hf. and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

We have complied with the ethical requirements in the Code of Ethics for Professional Accountants and other relevant independence requirements in Iceland.

We apply the International Standard on Quality Control, ISQC 1, and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

*PricewaterhouseCoopers ehf., Skógarhlíð 12, 105 Reykjavík, Iceland
T: +354 550 5300, www.pwc.is*

"PwC" refers to the network of member firms of PricewaterhouseCoopers International Limited (PwCIL), or, as the context requires, individual member firms of the PwC network. Each member firm is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. No member firm is responsible or liable for the acts or omissions of any other member firm nor can it control the exercise of another member firm's professional judgment or bind another member firm or PwCIL in any way.

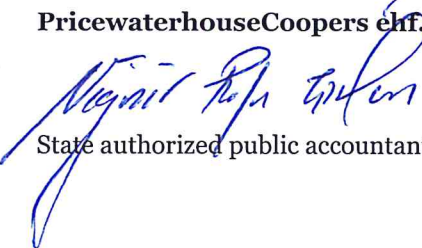


Procedures and Findings

We have performed the procedures described below, which were agreed upon with Platínium Nova hf. in connection with a comparison of amounts published in the issuer's declaration of Platinum Nova hf. and the audited consolidated financial statements of Platinum Nova hf.

	Procedures	Findings
1	Comparison of amounts published in the Platinum Nova hf. Registration document and the audited consolidated financial statements of Platinum Nova hf.	<p>No comments on the amounts used from the audited consolidated financial statements in the final Registration document, they are in accordance with the audited consolidated financial statements 2019, 2020 and 2021.</p> <p>No other amounts or figures in the Registration document were reviewed than those appearing in the audited annual financial statements of the aforementioned years.</p>

PricewaterhouseCoopers ehf.



State authorized public accountant