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As you will have noted from the regulatory announcement on 1 June 2023, Ceres Power Holdings plc will soon be moving from the Alternative Investment Market ("AIM") onto the main market of the London Stock Exchange ("Main Market"). The shares of a company traded on AIM are treated differently for tax purposes to the shares of a company listed on the Main Market.

It is recommended that you familiarise yourself with these changes affecting your shareholding in Ceres Power Holdings plc. The London Stock Exchange provides "**A guide to AIM tax benefits**" online which specifically covers the tax changes in "**Part 4 – Moving markets**" and can be accessed at <https://docs.londonstockexchange.com/sites/default/files/documents/aimuktaxguide.pdf>.

If you have further questions regarding the tax treatment of your shares you should speak to your Personal Tax adviser.