



NOTICE OF APPLICATION FOR APPROVAL OF AN ACQUISITION

Applicant: Purchaser: Windward Group Limited

Target: Recipero Partners Limited

Proposed acquisition: The proposed transaction is an acquisition by the Purchaser of 100% of the shares in the Target

Industries involved: Audit, accounting, tax and advisory services

The Guernsey Competition and Regulatory Authority (GCRA) invites comments regarding the proposed acquisition. The deadline for comments is 5 p.m. on 24 February 2026. Please send any comments by e-mail to info@gcra.gg and clearly marked "M1715G - Recipero and Windward (BDO)". A public version of the merger application form is available on request.

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