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26 August 2026

The Directors
GDL Management Group plc
3100 Lake Drive
Citywest Business Campus
Dublin 24
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Dear Directors

GDL Management Group plc's (the "Company") application for admission to trading on the main market of Euronext Dublin ("Admission") – Consent Letter

We, Aims Accountancy Limited, hereby give our consent to the inclusion in the Company's prospectus to be issued on or around 26 August 2026 in connection with Admission (the "Prospectus") of:

- our accountant's report on the unaudited interim financial information of the Company and its subsidiaries for the six months ended 31 December 2025 prepared for the Company as presented in Part 10 of the Prospectus in the form and context in which it is included; and
- our name and the references to our name in the form and context in which they are included.

Our consent is required by section 1353 of the Companies Act 2014 and is given for the purpose of complying with that provision and for no other purpose.

Yours faithfully,

ALEX O'Toole
Alexander O'Toole, ACCA
AIMS Accountancy