

AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF AMEKAB UNLIMITED COMPANY PURSUANT TO SECTION 1277(1) OF THE COMPANIES ACT 2014

We have prepared this report pursuant to section 1277(1) of the Companies Act 2014 which requires the statutory auditors of a non-designated ULC to confirm that they audited the financial statements of the company for the relevant financial period and include within it the report made by them to the members of the company pursuant to section 391 on those financial statements.

This report has been prepared for, and only for, the purpose of reporting to the directors to confirm that, as statutory auditors, we audited the financial statements of the company for the relevant financial period and to include within our special report to the directors the report made to the members of the company pursuant to section 391 of the Companies Act 2014, so that the directors may attach this special report to their annual return filed with the Registrar as required by section 1277(2) of the Companies Act 2014 and for no other purpose. We do not, in giving this report, accept or assume responsibility for any other purpose or to any other person.

We confirm that we have audited the financial statements of Amekab Unlimited Company for the year ended 31 December 2019.

On 15 December 2023 we reported, as auditors of Amekab Unlimited Company to the members of the company on the financial statements for the year ended 31 December 2019 and our report was as follows:

“Report on the audit of the financial statements

Opinion

We have audited the financial statements of Amekab Unlimited Company ('the Company') for the year ended 31 December 2019, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and Accounting Standards including FRS 101 Reduced Disclosure Framework (Irish Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2019 and of its result for the year then ended;
- have been properly prepared in accordance with Irish Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF AMEKAB UNLIMITED COMPANY PURSUANT TO SECTION 1277(1) OF THE COMPANIES ACT 2014 (Continued)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw your attention to Note 1 of the financial statements that indicates a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The material uncertainty is specifically in relation to the ongoing support from the Company's parent PCH International Holdings ("the Group").

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of these financial statements is appropriate. Our opinion is not modified in respect of this matter.

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with FRS 101 and the Companies Act 2014.

AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF AMEKAB UNLIMITED COMPANY PURSUANT TO SECTION 1277(1) OF THE COMPANIES ACT 2014 (Continued)

Opinions on other matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

**AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF AMEKAB UNLIMITED COMPANY
PURSUANT TO SECTION 1277(1) OF THE COMPANIES ACT 2014 (Continued)**

The purpose of our audit work and to whom we owe our responsibilities

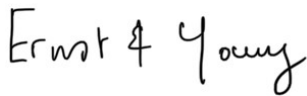
Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Roger Wallace
for and on behalf of
Ernst & Young Chartered Accountants and Statutory Audit Firm

Dublin

Date: 15 December 2023"



Ernst & Young
Chartered Accountants and Statutory Audit Firm
Dublin

Date: 15 December 2023

Certified a true copy:

William Casey
Director

Buckley Kiely Secretarial Services Limited
Secretary

Date: