

Wherever any other information from the Separated Accounts or other Separated Accounts Information covered by Ernst & Young's Independent Auditor's report is published or referenced, the relevant document will include an explicit reference to the following information:

- *That the information has been extracted from the Audited Separated Accounts and/or other Separated Accounts Information of eircom Limited for the period ended 31 December 2021;*
- *The limitation of scope of the Independent Auditor's report and the duty of care owed by the Independent Auditor that the Independent Auditor's Report issued by Ernst & Young was addressed to ComReg and the Directors of eircom Limited in order to meet the reporting requirements of the Regulations (including the Decision Instrument) and the Primary Accounting Documents, and to the fullest extent permitted by law, Ernst & Young do not accept or assume responsibility to anyone other than ComReg and eircom Limited for their audit work, their Report or the opinions they have formed;*
- *That a copy of the published elements of the Separated Accounts including the Independent Auditor's Report is available from eircom Limited's website.*