



The Directors
Entertainment One Overseas Holdings Limited
London
W1T 6AG

4 September 2020

Dear Ladies and Gentlemen,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number CO01004062, ceasing to hold office as auditors of Entertainment One Overseas Holdings Limited, registered no: 08464589 (the "Company") effective from 4 September 2020.

The reason we are ceasing to hold office is that the Company wishes to appoint another firm of auditors at a lower fee than we would charge for our audit.

There are no reasons or other matters connected with our ceasing to hold office as auditors of the Company that we consider need to be brought to the attention of the Company's members or creditors.

Yours faithfully,

A handwritten signature in cursive script, appearing to read 'PricewaterhouseCoopers'.

PricewaterhouseCoopers LLP

