

**NOTICE OF ANNUAL GENERAL MEETING**  
**OF**  
**THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN IRELAND**

**NOTICE IS HEREBY GIVEN** that the 81<sup>st</sup> Annual General Meeting (“**AGM**”) of members of the Institute of Certified Public Accountants in Ireland (“**CPA Ireland**”) will be held on Friday, 17 May 2024 at 17 Harcourt Street, Dublin 2, D02 W963, Ireland, at 2.30 p.m. to transact the following business:

- (A) To receive and acknowledge receipt of the report of the Directors and the Financial Statements for the year ended 31 December 2023 and the Auditor’s Report thereon.
- (B) To announce results of election to the Council of CPA Ireland.
- (C) To transact any other ordinary business of CPA Ireland.
- (D) To consider and if thought fit, pass, the following as ordinary resolutions:

**Resolution 1:** “To confirm that there is no change in the appointment of the statutory auditors of CPA Ireland and that UHY Farrelly Dawe White Limited (the “**Auditor**”) will continue in office pursuant to section 383 of the Companies Act 2014.”

**Resolution 2:** “To authorise the Council of CPA Ireland to fix the remuneration of the Auditor for the year ending 31 December 2024.”

- (E) As special business, to consider and if thought fit, pass, the following as a special resolution:

**Resolution 3:** “That subject to the approval by the requisite majority of members of CPA Ireland at the court-ordered meeting of the members of CPA Ireland, the scheme of arrangement that is included in the document of which this notice forms a part, referred to as the “**Scheme of Arrangement**” (a copy of which has been produced to this meeting and for the purposes of identification signed by the chair thereof), in its original form or with or subject to any modification(s), addition(s) or condition(s) approved or imposed by the High Court of Ireland be approved, and that the members of the Council of CPA Ireland be authorised and directed to take all such action as they consider necessary or appropriate for carrying out the Scheme of Arrangement into effect.”

**Resolution 4:** “That subject to resolution 3 being approved and approval in writing from the Irish Auditing and Accounting Supervisory Authority (IAASA) being obtained, the Constitution in the form posted on CPA Ireland’s website [www.cpaireland.ie](http://www.cpaireland.ie), be adopted as the Constitution of CPA Ireland to the exclusion of all existing constitutions or memoranda and articles of association of CPA Ireland, to take effect from the date of receipt by CPA Ireland of said written approval from IAASA.”

- (F) As special business, to consider and if thought fit, pass, the following as an ordinary resolution:

**Resolution 5:** “That any motion by the chair of the AGM to adjourn the AGM, or any adjournments thereof, to another time and place if necessary or appropriate to solicit additional proxies if there are insufficient votes at the time of the AGM to approve any resolutions, be approved.”

**By Order of Council.**  
**Cáit Carmody**  
**Secretary**  
**Dated: 24 April 2024**

## Statement of procedures

### 1. Availability of documents and information in connection with the AGM on CPA Ireland's website

- (a) Information regarding the AGM, including the full, unabridged text of the documents and resolutions to be submitted to the AGM, will be available at [www.cpaireland.ie](http://www.cpaireland.ie).

### 2. Entitlement to attend and vote at the AGM

- (a) Only those Members registered on the Register of Members at:

- (i) 6.00 p.m. on 15 May 2024; or,
- (ii) if the AGM is adjourned, 6.00 p.m. on the day which is two days prior (excluding non-working days) to the adjourned AGM,

shall be entitled to attend, speak and/or vote at the AGM, or, if relevant, any adjournment thereof.

- (b) Changes to the Register of Members after the relevant time (as set out above) shall be disregarded in determining the rights of any Member to attend, speak and vote at the AGM.

### 3. Attending in person

- (a) The AGM will be held at 17 Harcourt Street, Dublin 2, D02 W963, Ireland on 17 May 2024, commencing at 2.30 p.m. If you are a Member and you wish to attend the AGM in person, you are recommended to attend at least 15 minutes before the time appointed for the holding of the AGM to allow for registration.
- (b) You will be entitled to be admitted to the meeting as a Member only if your status as a Member can be verified by checking your name against the Register of Members.

### 4. Livestreaming of AGM

- (a) Members will be able to view the AGM through a livestream and can register to view this livestream at:  
  
[https://cpaireland-ie.zoom.us/webinar/register/WN\\_sDlgeHB7R9OpdlSdhm4Bpg](https://cpaireland-ie.zoom.us/webinar/register/WN_sDlgeHB7R9OpdlSdhm4Bpg)
- (b) The livestreaming function will allow Members to view the AGM only, and Members viewing in this way will not be able to speak or vote in relation to any matters discussed or resolved at the AGM.

### 5. Appointment of Proxies

- (a) Members entitled to attend, speak and vote at the AGM may vote in person at the AGM or they may appoint as their proxy any other Member to exercise all or any of their rights to attend, speak and vote at the AGM.
- (b) A YELLOW Form of Proxy for use at the AGM has been provided with this Notice (or is otherwise being delivered to Members). Instructions for its use are set out on the form. It is requested that the YELLOW Form of Proxy (together with any power of attorney or other authority, if any, under which it is signed, or a notarially certified copy thereof) be returned to CPA Ireland either: (i) by email to [secretary@cpaireland.ie](mailto:secretary@cpaireland.ie), (ii) by post to the Secretary, CPA Ireland, 17 Harcourt Street, Dublin 2, D02 W963, Ireland, or (iii) (during normal business hours only) by hand to the foregoing address, in each case to be received not later than 2.30 p.m. on 15 May 2024 or, in the case of an adjournment to the AGM, 48 hours before the time appointed for the adjourned meeting.
- (c) Completion and return of the YELLOW Form of Proxy will not prevent a Member from attending, speaking and voting in person at the AGM, or any adjournment thereof, if such Member wishes and is entitled to do so.

### 6. Questions at the AGM

- (a) Members have a right to ask questions related to items on the AGM agenda and to have such questions answered by CPA Ireland subject to any reasonable measures CPA Ireland may take to ensure the

identification of Members. Members may submit questions in writing in advance of the AGM, in each case to be received at least two Business Days before the AGM by post to the Secretary, The Institute of Certified Public Accountants in Ireland, 17 Harcourt Street, Dublin 2, D02 W963, Ireland, or by email to [secretary@cpaireland.ie](mailto:secretary@cpaireland.ie). All correspondence should include sufficient information to identify a Member on the Register of Members. An answer is not required to be provided if (a) an answer has already been given on CPA Ireland's website in the form of a "Q&A"; or (b) it would interfere unduly with preparation for the AGM or the confidentiality or business interests of CPA Ireland; or (c) it appears to the chairperson of the AGM that it is undesirable in the interests of good order of the AGM that the question be answered.