

APPENDICES

APPENDIX A

Opinion of W. W. Deloitte, Accountant, on the General Statement of Receipts and Payments to the 31st December 1849, of the Great Western Railway, dated 8th February 1850:

Great Western Railway.

GENERAL STATEMENT OF RECEIPTS AND PAYMENTS TO THE 31st DECEMBER, 1849.

Audited and approved, 8th February, 1850. W. W. DELOITTE, Accountant.

APPENDIX B

EY's report dated October 26, 2016 on Apple's financial statements for the year ended September 24, 2016 (page 70 of the Form 10-K of Apple Inc.):

REPORT OF ERNST & YOUNG LLP, INDEPENDENT
REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Shareholders of Apple Inc.

We have audited the accompanying consolidated balance sheets of Apple Inc. as of September 24, 2016 and September 26, 2015, and the related consolidated statements of operations,

comprehensive income, shareholders' equity and cash flows for each of the three years in the period ended September 24, 2016. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Apple Inc. at September 24, 2016 and September 26, 2015, and the consolidated results of its operations and its cash flows for each of the three years in the period ended September 24, 2016, in conformity with U.S. generally accepted accounting principles.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), Apple Inc.'s internal control over financial reporting as of September 24, 2016, based on criteria established in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and our report dated October 26, 2016 expressed an unqualified opinion thereon.

/s/ Ernst & Young LLP
San Jose, California
October 26, 2016