

- Wherever the Regulated Accounts covered by the audit report are published or otherwise made available in full, the KPMG audit report will also be published or otherwise made available in full as part of that communications.
- Wherever substantial extracts from the Regulated Accounts covered by the audit report are published or otherwise made available, and reference is made to the fact that they are audited or otherwise examined by an Auditor, there will be explicit statements by ComReg or RTÉ.
 - (a) That the information published is only an extract; and
 - (b) About the limitation of scope of the audit report and the duty of care owed by the Auditors; and
 - (c) Referring to where the full set of Regulated Accounts can be found or otherwise obtained; and
- Wherever any other information is referenced from the Regulated Accounts covered by the audit report and reference is made to that fact, there will be an explicit reference by RTÉ/ComReg to the source of that information and the limitation of scope of the audit report and the duty of care owed by the Auditors.