- Wherever the Regulated Accounts covered by the audit report are published or otherwise made available in full, the Deloitte 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 Transmission Network Limited (trading as 2rn).
  - (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 owned 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
  Transmission Network Limited (trading as 2rn)/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.