

Independent Auditor's Report

[To management or those charged with governance of the entity whose Revenue Reporting Declaration is being audited]

[Designation]

[Address of the company]

Manama

Kingdom of Bahrain

Opinion

We have audited the Revenue Reporting Declaration (“the Declaration”) of *[the name of the company]* (“the Company”) for the year ended *[31 December 20XX]*.

In our opinion, the financial information in the Declaration of the Company for the year ended *[31 December 20XX]* is prepared *[except for the assumptions used by the Company in note X]*, in all material respects, in accordance with the Revenue Reporting Regulation (“the RRR”) issued by the Telecommunications Regulatory Authority (“TRA”) on **XXX 2020**.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (“ISAs”). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Declaration section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the Declaration, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Preparation and Restriction on Use and Distribution

We draw attention to *[Note X]* to the Declaration, which describes the basis of preparation including significant assumption made by the Company in preparation of the RRR. The Declaration is prepared to provide information to assist the Company to meet the requirements of the TRA as described in the RRR. As a result, the Declaration may not be suitable for another purpose. Our report is intended solely for the Company and the TRA and should not be used by or distributed to parties other than the Company and the TRA. Our opinion is not modified in respect of this matter.

Management’s Responsibility for the Declaration

Management is responsible for preparation the Declaration in accordance with the basis of preparation of the Declaration as described in *[Note X]* to the Declaration, for determining the acceptability of the basis of accounting, and for such internal control as management determines is necessary to enable the preparation of the Declaration that is free from material misstatement, whether due to fraud or error.

Independent Auditor's Report (Continued)

Auditors' Responsibilities for the Audit of the Declaration

Our objectives are to obtain reasonable assurance about whether the Declaration as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Declaration.

As part of an audit of the *[consolidated]* financial statements of the Company in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. A further description of our responsibilities for the audit of the *[consolidated]* financial statements of the Company for the year ended *[XX month 20XX]* is included in our auditors' report *[date of the auditors' report]*.

[Name of audit firm]

Partner Registration No. *[XXX]*

[Date of the report]