

Terms of Reference - Confidential

1. The Audit and Risk Committee of RTÉ (the “**Committee**”) has directed that a review is to be conducted in relation to matters surrounding the payment of two sums of €75,000 each for and on behalf of RTÉ by a third party (Astus Limited) to CMS Marketing in 2022. The purpose of this review is to ascertain the full circumstances and facts surrounding the said payments and the purpose for same (the “**Review**”).
2. The Review shall be conducted by Grant Thornton Corporate Finance Limited (“**Grant Thornton**” or the “**Reviewer**”). Arthur Cox LLP (“**Arthur Cox**”) has been appointed by the Committee to act as point of contact for the Review in respect of the conduct of the Review.
3. The focus of the Review will be to conduct a fact finding review to identify the full factual circumstances in relation to the payment referred to above. Facts shall be determined on the balance of probabilities.
4. The Review will consider all relevant available documentation, including without limitation commercial contracts, books of account, electronic documents and information and accounting systems, where relevant, and meet with relevant personnel, as necessary.
5. All relevant documentation (as described above) shall be sourced and provided by RTÉ at the request of Grant Thornton directly or through Arthur Cox.
6. Confidentiality will be maintained throughout the Review to the greatest extent possible having regard to the requirements of fair procedures and other legal obligations.
7. RTÉ shall provide Grant Thornton (and where relevant Arthur Cox) with all reasonable co-operation and assistance in order to carry out the Review within the time frame specified.
8. Following consultation with Grant Thornton, the Terms of Reference may be amended (to include extending the scope of the Review) by the Committee.
9. The Review will be conducted in accordance with the principles of natural justice.
10. During the course of the Review, Grant Thornton may meet any witness or relevant person(s) with a view to establishing the facts.
11. On completion of the Review, Grant Thornton shall produce a report for Arthur Cox and RTÉ (the “**Report**”). In advance of completing the Report, where appropriate to respect the principles of fair procedures, a draft of the Report and/or relevant extracts will be provided to individuals to afford them an opportunity to comment on its content prior to its finalisation. Having considered such comments (if any), Grant Thornton will finalise and submit the Report.
12. The Report shall include details of the methodology adopted, relevant evidence gathered and Grant Thornton’s findings of fact based on Grant Thornton’s analysis of same.
13. Refusal or failure to co-operate with the Review by any party will not prevent the Reviewers proceeding and issuing a Report based on the information available.
14. Every effort will be made to conclude the Review within 4 weeks, however it is acknowledged that additional time may be required. Where Grant Thornton contemplates requiring additional time, it shall apprise the Audit and Risk Committee of same and of how much additional time it believes it shall require.
15. For the avoidance of doubt the Review and Report shall be limited to findings of fact. Grant Thornton shall not offer any views on the culpability (or otherwise) of any individual or the

gravity of any such culpability. Grant Thornton shall not make any observations or recommendations as regards the potential application of RTE's disciplinary proceedings or otherwise, such decisions shall be for RTE alone.

16. If required or requested, a stenographer may be present at any interviews with individuals held during the Review. The Review shall provide any interviewees with a transcript or notes of their interview.