

To the directors of EOS – Yr Asiantaeth Hawliau Darlledu Cyf

We have performed the procedures agreed with you and enumerated below with respect to the annual transparency report of EOS – Yr Asiantaeth Hawliau Darlledu Cyf for the year 31 December 2016. Our engagement letter was undertaken in accordance with the International Standard on Related Services applicable to agreed-upon procedures engagements. The procedures were performed solely for the purpose of your compliance with Regulation 21(2) (b) of the Collective Management of Copyright (EU Directive) Regulations 2016 and are summarised in Annex C: Agreed Upon Procedures for the audit of an Annual Transparency Report

We report our findings below:

- With respect to item 2 we found the balance to be in agreement.

Because the above procedures do not constitute engagements made in accordance with International Standards on Auditing (UK) or the International Standard for Review Engagements (UK and Ireland), we do not express any assurance on the annual transparency report for the year ended 31 December 2016

Had we performed additional procedures or had we performed engagements in accordance with International Standards on Auditing (UK) or the International Standard for Review Engagements (UK and Ireland), other matters might have come to our attention that would have been reported to you.

Use and purpose of our report

Our report is prepared solely for the use EOS – Yr Asiantaeth Hawliau Darlledu Cyf and solely for the purpose of its compliance with Regulation 21 (2) (b) of the Collective Management of Copyright (EU Directive) Regulations 2016. It may not be relied upon by EOS – Yr Asiantaeth Hawliau Darlledu Cyf for any other purpose whatsoever. Our Report was not prepared for the benefit of any party other than EOS – Yr Asiantaeth Hawliau Darlledu Cyf. WJ Matthews & Son neither owes nor accepts any duty to any other party (including any copyright owner, heirs to copyright owners, agents or licencees) and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on our Report.



David Chidley
Senior Statutory Auditor

WJ Matthews & Son
Chartered Accountants
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Date: 21/05/18.