**Slide 1: Introduction**

“Good [morning/afternoon], everyone. Thank you for joining us today. I’m [Your Name] from Ernst & Young LLP, and I’ll be presenting the audit results for Bersama Digital Infrastructure Asia Pte. Ltd. and its subsidiaries for the financial year ended 2024. This presentation will cover the key components of our audit, areas of emphasis, findings, and outstanding matters.”

**Slide 2: In-Scope Components**

“We started by identifying the key entities and components that fall within the scope of our audit. This included [mention key subsidiaries/entities if needed]. Our audit approach was tailored based on the risk and size of each component to ensure appropriate coverage.”

**Slide 3: Areas of Audit Emphasis**

“Let me walk you through the significant areas we focused on during the audit:

* **Revaluation of Towers:** We engaged our internal valuation and tax specialists to assess the appropriateness of the assumptions and methodology applied.
* **Revenue Recognition:** Especially for contracts with variable consideration and multi-element arrangements.
* **Right-of-use Assets and Lease Liabilities:** Assessed compliance with IFRS 16, including proper discounting and lease modification treatment.
* **Derivatives Accounting:** We reviewed the valuation methodology and hedge documentation.
* **Cyber Breach:** We worked closely with EY’s legal and cybersecurity teams to assess the financial impact and disclosure.
* **Impairment of Goodwill and Investments:** EY SaT team assisted in reviewing the discount rate and assumptions for COI impairment.
* **Going Concern:** Evaluated management's assessment and stress testing related to funding and liquidity.”

**Slide 4: IT Management Letter Points**

“We noted control deficiencies in IT general controls, particularly around logical access and change management for systems relevant to financial reporting. As a result, we had to perform additional substantive procedures. A detailed IT Management Letter has been issued separately with our recommendations.”

**Slide 5: Key Recommendations**

“Our key recommendations revolve around strengthening IT controls, timely impairment assessments, enhancing documentation for revaluation and revenue recognition judgments, and formalising TP documentation if EY TP services are not engaged.”

**Slide 6: Outstanding Matters and Audit Status**

“Several items remain in progress:

* Awaiting component deliverables and loan amortisation schedule to finalise EIR impact.
* Management confirmation on whether EY TP team will be engaged.
* Review of Azul Torre and BDDCI draft FS.
* EY Philippines' confirmation on involvement in tower valuation.
* EY Legal’s input on cyber breach resolution and disclosure.  
  We are working closely with all relevant teams to conclude these matters promptly.”

**Slide 7: Summary of Unadjusted Differences (TBIG)**

“A summary of unadjusted audit differences, primarily relating to TBIG, has been shared. These differences were deemed immaterial to the overall Group financial statements and have been discussed with management.”

**Slide 8: Audit Timeline**

“We are currently on track with our timeline. Upon resolution of the outstanding items and finalisation of reviews, we anticipate concluding the audit and issuing our reports by [insert expected date if known].”

**Slide 9: Q&A**

“Thank you for your attention. That concludes our presentation. We’re now happy to take any questions or comments you may have.”