

Decision of the President of the Communications Regulatory Authority

No. (٤) of 2018

Issuing the Regulatory Accounting System Order 2019+

The President of Communications Regulatory Authority,

Pursuant to the Telecommunications Law promulgated by Law No. (34) of 2006 and its amendments, and

The Emiri Decree No. (42) of 2014 Establishing the Communications Regulatory Authority, and The Decision of the Board of the Supreme Council for Information and Communication Technology No. (1) of 2009 on the promulgation of the Executive By-Law for the Telecommunications Law, and

The Public Fixed and Mobile Telecommunications Networks and Services Licenses of Ooredoo Q.P.S.C. issued on October 7, 2007, and

The Notice and Orders: Designation of Ooredoo Q.S.C. and Vodafone Qatar Q.S.C. as Dominant Service Providers in Specified Relevant Markets, CRARAC 09/05/2016 A, dated May 09, 2016, and

After consultation with the stakeholders,

Has decided as follows:

Article 1

The provisions of the Regulatory Accounting System Order 2019+ with reference (CRARAC 2018/12/06) attached hereto shall come into force for the implementation of the Regulatory Accounting System of the financial year 2019, due in the calendar year 2020.

Article 2

The Regulatory Accounting System Order 2019+ revokes and replaces the Regulatory Accounting System Orders 2013+ (ref. CRA 2014/05/26a, dated May 25, 2014).

Article 3

All competent authorities, each within its jurisdiction, shall implement this Decision from the date of its issuance.


Mohammed Ali Al-Mannai

President of Communications Regulatory Authority

Issued on: December ١٢, 2018

**Order
to Ooredoo Q.S.P.C. on
Regulatory Accounting System (RAS)
Order 2019+**

CRARAC 2018/12/06

December 06, 2018

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1 Introduction

1. Ooredoo Q.P.S.C. ("**Ooredoo**") has been designated as a Dominant Service Provider ("**DSP**") in various retail and wholesale markets in the telecommunications sector in Qatar¹.
2. Amongst others, the MDDD 2016 has imposed on Ooredoo obligations of Accounting Separation ("**AS**") and Cost Accounting ("**CA**") on all Relevant Markets. These obligations are essential to monitor Ooredoo's compliance with other requirements such as the cost orientation of tariffs, not engaging in cross-subsidization or discrimination, etc.
3. The Regulatory Accounting System ("**RAS**") Order ("**RAS Order**") sets the requirement for the RAS that Ooredoo shall implement to fulfill its obligations with regards to AS and CA.

2 Legal Basis

The Telecommunications Law issued by Decree No. 34 of 2006 ("**Telecommunications Law**").

4. Article 18 (8) of the Telecommunications Law states the rights, obligations and terms of interconnection and access which are available to each licensed Service Provider including the following:

(...) Each licensed service provider shall have the rights and obligations regarding interconnection and access as follows (...):
8. any obligations or requests to a dominant service provider regarding interconnection and access as specified by the General Secretariat and which relate to its charges or calculation of costs or the requirements of accounting separation pursuant to the rules of article (24), (25) and (33) of this Law.
5. Article 24 states that a DSP shall provide interconnection and access to all Service Providers on the same terms and quality as it provides to itself or other affiliates. The RAS process enables the identification of costs that allows CRA to ascertain that a DSP is adhering to such requirements.
6. Article 25 provides

... The Executive By-Law and the regulations, rules and instructions issued in this regard shall determine the rights and obligations of dominant service providers which include, among others, the following: ... any requirements relating to obtaining the prior approval of the General Secretariat, regarding the interconnection and access charges, or relating to calculation of costs or accounting separation.

¹ Ref. Notice and Orders: Designation of Ooredoo Q.S.C. and Vodafone Qatar Q.S.C. as Dominant Service Providers in Specified Relevant Markets, CRARAC 09/05/2016 A, dated May 09, 2016, "**MDDD 2016**"

The Order includes the main regulation for the accounting separation and for the calculation of costs which are used for the determination of interconnection and access charges.

7. Article 29 requires that the tariffs for telecommunications Services provided by DSPs shall be based on the cost of efficient service provision and the tariffs shall not contain any excessive charges which result from the dominant position that the service provider enjoys.
8. Article 32 enables the CRA to require Ooredoo to carry on a cost study of its telecommunications services.
9. Article 33 states:

If the CRA finds that some of the accounting practices or accounting separation between different categories of activities and services are effective and necessary means for preventing anticompetitive conduct, or for regulating tariffs and prices, it may require from any dominant service provider to adopt such practices or any other accounting practices to determine the cost of its services, including the preparation of cost studies on each category of its activities or services or carrying out accounting separation between the different categories.

10. Article 62 enables the CRA to obtain from a Service Provider the information it needs to exercise its regulatory powers. The information shall be furnished the form, manner and time as the CRA specifies.

Provisions of the Executive By-Law of 2009 for the Telecommunications Law (“By-Law”) that support the RAS requirements

11. Article 49(1) requires DSPs to meet any requirements relating to interconnection or access charges.
12. Article 50(1) gives the CRA the powers to require that interconnection or access charges of any Dominant Service Provider be subject to Article 29 of the Law and Articles 56, 57, 58 and 59 of the By-Law. The CRA may also direct Dominant Service Providers to implement specific interconnection or access charges, or changes to such charges, as determined by the CRA.
13. Article 50(2) requires a DSP’s access charges to be cost-based and in accordance with rules or standards determined by the CRA.
14. Article 50(3) requires a DSP to comply with any rules or orders applicable to interconnection or access, including any pricing, costing and cost separation requirements as prescribed by the CRA.
15. Article 59 says that if the CRA requires a DSP to prepare or participate in the development of a cost study, the DSP shall comply. Such a cost study involves the CRA deciding on cost categories, form, approach, procedures and timing for the cost study. The CRA may require the DSP to adopt identified cost accounting practices to facilitate the cost study or to achieve any other regulatory purpose, including the separation of accounts.

Provisions in Ooredoo’s Individual Licenses (ref. License for the provision of Public Mobile Telecommunication Networks and Service ICTRA 08/07A and

License for the provision of Public Fixed Telecommunication Networks and Service ICTRA 08/07B).

16. Under clauses 4 and 14(1), Ooredoo is required to comply with the terms and conditions of the licenses and the ARF.
17. Clause 14(2) requires Ooredoo to take all reasonable and practicable steps and measures necessary to adapt its business practices and processes, organizational structure, network configuration or other aspects of its business to facilitate the introduction and development of competition in the telecommunications sector in accordance with the decisions, orders, rules, instructions or timeframes issued by the CRA in accordance with the ARF. The implementation of the RAS Order is part of this process.
18. Clause 11 places specific obligations on Ooredoo to provide facilities and services to wholesale customers in accordance with pricing, interconnection and access prescribed by the ARF. Under the current ARF, the RAS plays a pivotal role in enabling the Licensee to fulfill this License requirement.
19. Clause 2(1) of Annexure F of the Licenses states that an interconnection or access agreement will contain interconnection or access prices and any additional cost components of the Licensee or the requesting licensee. Under the current ARF, the RAS process will enable the calculation of interconnection and access costs, crucial to set efficient cost-based pricing.
20. Clause 1(1) of Annexure I of the Licenses clearly states that when a DSP is ordered by the CRA to prepare or otherwise participate in a cost study of its public telecommunication service, it will comply.
21. Clause 1(3) and 1(4) of Annexure I directs Ooredoo to adopt and implement accounting procedures and accounting separation requirements as set by the CRA.
22. Clause 29 of the Licenses states that Ooredoo may be required to guarantee the fulfillment of any obligation which the CRA expressly designates as a Secured Obligation. In addition, Clause 29(2) explains that to guarantee the performance of a Secured Obligation, Ooredoo shall provide to the CRA a Performance Bond in accordance with Annexure K of the licenses.² The Clause specifies that Performance Bonds shall be issued or endorsed by a bank operating in the State of Qatar and shall be in the amount specified by the CRA.
23. Annexure A of the Licenses defines “Performance Bond” as a bank guarantee or other form of surety approved by CRA in accordance with the requirements of Annexure K of the license. The Annexure defines “Secured Obligation” as any obligation that is expressly designated by the license or the ARF as requiring the lodging of Performance Bond or other surety approved by CRA to guarantee performance of the obligation.
24. Annexure K of the licenses addresses the procedures governing the requirement, provision, and enforcement of Performance Bonds. Sub-clause 1.1 states that where

² CRA notes that while there are slight variations in sub-clause 29.2 wording between the Fixed and Mobile licenses, these variations relate only to the fact that certain specific Secured Obligations were contained within the Mobile license in addition to the general ability of CRA to require additional Secured Obligations later through the ARF. Because the combined effect of the other provisions of Clause 29, Annexure A, and Annexure K make clear that CRA has authority to create additional Secured Obligations which will be governed by the provisions of Annexure K, these differences in wording are immaterial to any Secured Obligations created for these RAS Instructions in any concurrent Orders.

the CRA determines that a surety is necessary to guarantee the performance of a material obligation by the Licensee, the CRA may issue a written order to provide a Performance Bond. The sub-clause also states that the value of the bond shall be specified by the CRA. Clauses 1(3) and 1(4) of Annexure K recognize that the CRA has the authority to determine that a Performance Bond shall be paid, that a Performance Bond should be released, or that the term of a Performance Bond should be extended.

Provisions from the Notice and Orders: Designation of Ooredoo Q.S.C. and Vodafone Qatar Q.S.C. as Dominant Service Providers in Specified Relevant Markets, CRARAC 09/05/2016 A, dated May 09, 2016 (“MDDD 2016”).

25. Section 6.1 and 6.2 of the MDDD 2016 made Ooredoo subject to the obligations on Accounting Separation and Cost Accounting.

3 The Regulatory Accounting System

3.1 Objectives of the Regulatory Accounting System

26. The main objectives of the RAS are to:
 - 26.1 Verify adherence to the obligations of transparency, non-discrimination, and cost-based pricing;
 - 26.2 Facilitate the understanding of costs and revenues at the required level of detail;
 - 26.3 Identify potential abuses of dominance or other anti-competitive practices including anti-competitive cross-subsidies, margin squeeze, and predatory pricing
27. The RAS is thus not an end in itself. The RAS is rather an instrument to support CRA's regulatory activities.
28. The RAS shall be flexible and shall provide enough detail to support a wide range of regulatory analysis. It is inevitable that new questions on services will arise and these cannot be predicted in advance.
29. The CRA appreciates that the RAS has certain limitations and cannot, by itself give always the final answer. Limitations include:
 - 29.1 The RAS does not set prices (retail or wholesale). However, data from the RAS does provide inputs to such price control processes, or to help evaluate prices;
 - 29.2 The RAS does not clearly identify or stop anti-competitive behavior. RAS based information could be used, with other evidence and analysis, to evaluate such behavior;
 - 29.3 The RAS based on HCA does not identify efficient costs nor does it force operational efficiencies. Efficiency adjustments to RAS costs shall be done within other processes used by CRA to set prices.

3.2 Accounting Principles

30. According to the Applicable Regulatory Framework ("**ARF**"), and to international best practice, regulatory financial information shall comply with the following principles:
 - 30.1 **Relevance**

Information is relevant if it has the ability to influence economic decisions, and is provided in time to influence those decisions. The qualitative characteristic of relevance is applied as a selection criterion at all stages of the RAS process.
 - 30.2 **Reliability**

There are a number of criteria that can be applied to test if information is reliable, such as whether:

 - (a) It represents faithfully what it purports to represent;
 - (b) It is free from deliberate or systematic bias;
 - (c) It is free from material error;
 - (d) It is complete (subject to materiality tests) and representative;
 - (e) It is prepared in an objective (fair) way;
 - (f) It has a degree of caution (i.e. prudence) applied in exercising judgement and making the necessary estimates.

30.3 **Objectivity**

The RAS shall present a fair view of the business, based on objective evidence as far as possible. The RAS shall not contain any systematic biases.

30.4 **Causality**

Costs (and revenues, assets and liabilities) shall be attributed to individual Services, product groups and Relevant Markets (or sub-markets) in accordance with the activities which cause the costs to be incurred, the revenues to be earned, assets to be acquired or liabilities to be incurred. A different approach is only allowed for business sustaining costs (ref. section 3.7). In exceptional cases, where it is not possible to attribute revenue, costs, assets, and liabilities in accordance with the causality principle, the attribution criteria shall be explicitly approved by the CRA;

30.5 **Transparency**

The approach and processes used to prepare the RAS shall be clear. That is, an informed user of the RAS should be able to follow the steps taken to prepare the RAS;

30.6 **Materiality**

A more rigorous approach to allocate costs, assets and revenues shall be used for those Services or Cost Centers that are more material, from a quantitative or a qualitative point of view. For example, certain Wholesale Services may not generate substantial revenues but could be significant for the development of competition and as such, shall be treated as “material”;

30.7 **Consistency**

The RAS, both as a whole and from one period to another, shall use, as far as possible, consistent assumptions and data such that the outcomes of the RAS are comparable across time periods;

30.8 **Compliance with statutory accounting standards**

Except for those areas where the CRA specifies otherwise, the RAS shall be consistent with the accounting standards used in Ooredoo’s Statutory Financial Accounts.

3.3 **Elements of the RAS**

31. The RAS shall include, inter alia, the following elements:

31.1 **The RAS Methodology**

The RAS Methodology shall describe the approach used to prepare the RAS. This document shall be sufficiently clear and detailed (i) to allow the CRA to approve the RAS Methodology (ii) to enable the independent auditor of the RAS to audit the Separated Accounts (ref. 31.3, “**SA**”). The RAS Methodology shall be developed prior to the Electronic Cost Model (ref. 31.2, “**ECM**”) and Separated Accounts are fully implemented. The CRA requires that the RAS Methodology document and related details are supplied to the CRA for discussion, review and approval (ref. section 7).

31.2 **The Electronic Cost Model**

The Electronic Cost Model is the (electronic) system used to process, attribute and allocate the costs revenues, assets and liabilities. This shall include operating and user guides (i.e. the technical guides to the IT system which can

be understood by a suitably informed person). The ECM shall also includes all supplementary calculations and models that are used to derive the driver and other data that are used within the ECM but may be calculated or defined externally to the system.

31.3 Separated Accounts

The Separated Accounts are the detailed accounting statements that Ooredoo shall prepare, have audited by an independent auditor and deliver to the CRA. These are defined fully in Annex IV. The key reports are, inter alia, as follows:

- (a) Profit and loss statements;
- (b) Statements of mean capital employed;
- (c) Detailed statements of turnover and cost by individual Services;
- (d) Statements of network costs;
- (e) Statements of costs specific to the Market;
- (f) Statements of transfer charges;
- (g) Reconciliations with the Statutory Financial Accounts.

31.4 Audit Report

This shall be prepared by an independent auditor to testify that the RAS is compliant with the applicable regulations (ref. section 4.5 which details the content of the Audit Report). As part of this process, Ooredoo's Chief Executive Officer, Chief Legal & Regulatory Officer and Chief Financial Officer are required to sign a Representation Letter (ref. section 4.5).

32. The detailed minimum requirements in relation to each of the above elements of the RAS are set out in section 4.

3.4 Extent of the RAS

33. The RAS will cover the full extent of Ooredoo's domestic operations. International (overseas) subsidiaries or Ooredoo group structures shall be included only if they materially impact domestic operations and to enable clear reconciliation with the company Statutory Financial Accounts.
34. The RAS shall be based on the Relevant Markets. Relevant Markets are currently those markets defined by the CRA within the MDDD 2016.
35. For the avoidance of doubt, the Wholesale Relevant Markets include both Services for (i) Ooredoo's internal consumption (i.e. used by Ooredoo's retail arms) and (ii) Services for Other Licensed Service Provider ("OLOs").
36. The following table shows the minimum level of separation at Relevant Market and submarket level as currently required:

Relevant Market – Retail	
M1 - Retail national fixed voice and broadband services.	<ul style="list-style-type: none"> • M1a - Retail fixed access services • M1b - Retail national fixed call services • M1c - Retail fixed broadband services
M2 - Retail international outgoing call services	<ul style="list-style-type: none"> • M2a - Retail international outgoing call services at a fixed location – Residential customers • M2b - Retail international outgoing call services at a fixed location – Business customers • M2c - Retail international outgoing call services from a mobile device – Residential customers • M2d - Retail international outgoing call services from a mobile device – Business customers
M3 – Retail national leased lines services	
M4 – Retail international leased lines services	

M5 – Retail national mobile voice and broadband services <ul style="list-style-type: none"> • M5a – Retail national mobile voice and broadband services – Residential customers • M5b – Retail national mobile voice and broadband services – Business customers
Relevant Market – Wholesale
M6 - Wholesale call origination on public telecommunications networks at a fixed location
M7 - Wholesale termination on individual telecommunications networks at a fixed location
M8 - Wholesale physical access to network infrastructure <ul style="list-style-type: none"> • M8a - Physical access to SPs' mobile sites, masts, towers, including relevant ancillary facilities/services and colocation space • M8b - Physical access to SPs' dark fiber and copper, including relevant ancillary facilities/services and colocation space • M8c - Physical access to SPs' ducts, including relevant ancillary facilities/services and colocation space • M8d - Functional access to international gateway facilities required to gain international connectivity (including, but not limited to, physical access to the facilities, colocation space, cross-connects and other relevant ancillary facilities and/or services)
M9 - Wholesale broadband access at a fixed location
M10 - National trunk segment of (national and international) wholesale leased lines services
M11 - Terminating segment of (national and international) wholesale leased lines services
M12 - International transit segment of international wholesale leased lines services
M13 - Wholesale access and origination on public mobile networks
M14 - Wholesale termination on individual mobile networks
RAS Specific Markets
M90 – Other Retail services <ul style="list-style-type: none"> • TV • Data Center • Handsets • Etc.
M95 – Wholesale Mobile Broadband
M100 – Other Wholesale services <ul style="list-style-type: none"> • Hubbing • Etc.
M200 – Other services <ul style="list-style-type: none"> • Financial activities • Etc.
Mxxx – Other RAS - specific special markets as per the methodology approved by the CRA

Table 1 The extent of the RAS

37. The list of the individual Services to be reported and their attribution to the Relevant or RAS Specific Markets will be defined yearly by the CRA upon the proposal provided by Ooredoo.

3.5 Cost Base

38. The CRA requires the preparation of the RAS according to the Cost Base Historic Cost Accounting (“**HCA**”) with an initial cost efficiency assumption of Cost of Efficient Provision (“**CESP**”).
39. At a later date, another cost base such as Current Cost Accounting (“**CCA**”), or a further development of CESP, may be required if the regulatory needs arises.
40. The Statutory Financial Accounts of Ooredoo, as prepared in accordance with international financial reporting standards and audited by an independent auditor, are the basis for the HCA to be used for the RAS. Therefore, it is both possible and necessary for Ooredoo to reconcile its RAS with its audited annual Statutory Financial Accounts.
41. The CRA requires that the capital costs (depreciation and cost of capital) related to assets acquired “*for free*” shall be attributed to the Other Services (ref. Table 1 The extent of the RAS). That Ooredoo has followed this approach needs to be verified by

the auditor explicitly and separately (ref. section 4.5 Auditor and Audit Report). If this is not be attested by the auditor, the CRA will either exclude these capital costs from the cost of both Retail and Wholesale Services or only allow up to 20% to be attributed to them (with the residual part attributed to the Other Services).

3.6 Cost Standard

42. The CRA requires the preparation of the RAS according to the cost standard Fully Allocated Costs (“**FAC**”). FAC allocates all relevant costs and revenues incurred by Ooredoo to its Services.
43. At a later date, another cost standard as e.g. incremental cost may be required if the regulatory needs arise.

3.7 Cost Types

44. The following table defines the cost types which shall be reported, where required, in the Separated Accounts.

Cost Type	Characteristic
Primary operating costs	This cost type captures costs that relate directly to operating the network or delivering the Services
Support operating costs	This cost type defines costs that assist the main teams to carry out their functions or assist with the operations of supporting assets that in turn help the primary assets deliver the Services. An example of support operating costs might be the IT Department which assists the Teams carrying primary operating tasks.
Depreciation	This cost type includes the annual depreciation of the assets related to the Primary and Support operating costs
Other expenses (net of other income)	This cost type covers a few items that can be directly identified to supporting assets or supporting activities.
Capital Employed and Cost of Capital	The capital employed refers to the mean capital employed in the year. This is in two parts: non-current assets and net working capital (i.e. current assets minus current liabilities). The cost of capital is the Capital Employed times the regulatory Cost of Capital, specified by CRA (also commonly termed WACC – weighted average cost of capital).
Outpayments	Outpayments relate to Wholesale Services, which the Reporting Licensee purchases from other Service Providers. This is normally zero for most Services. Outpayments shall be attributed to the Retail Services where appropriate.
Business sustaining Costs	The business sustaining costs include cost supporting the whole business but not specifically a Service. These costs shall be attributed to the Wholesale and Retail Services but not to other Cost Centers or assets based on cost previously attributed to the Services. These include among others ³ : <ul style="list-style-type: none"> • Annual audit costs • Business and Finance Department costs • Strategy Department costs • Cost for producing the RAS • Employee costs, consultancy costs, associated costs, and all other associated ancillary costs relating to: Board; COO's office; and CEO's office. These form 'support and business sustaining departments' • License fee costs where the license covers all telecoms markets.

Table 2 Cost Types

³ The complete list will be included in the RAS Methodology and approved by the CRA

3.8 Cost and Revenue Allocation

3.8.1 Allocation Principles

45. Under the FAC standard, all costs and revenues are allocated to the Services. The guiding principles of cost allocation according to international best practice and required by the CRA are:

45.1 **Causality**

Costs, capital employed or revenues are allocated to the Services that "cause" them to arise. This requires the implementation of appropriate allocation methodologies⁴. The Activity Based Costing ("**ABC**") method shall be used unless the CRA provides for explicit derogations.

45.2 **Objectivity**

This principle supports the causality principle, requiring allocations to reflect causality using an objective (e.g. determined in an unbiased manner) driver⁵.

45.3 **One time allocation**

There shall be no double counting or undocumented exclusion of cost, capital employed or revenue items. This shall be demonstrated by reconciling the Separated Accounts to the Statutory Financial Accounts.

45.4 **Transparency**

The descriptions of the allocation methods shall provide sufficient information such that a suitably informed reader can easily gain a clear understanding of the structure of the RAS, the methodologies used in the derivation of the RAS and the drivers applied. The RAS shall include all the relevant material, so that the results can be fully analyzed by the CRA and the auditor.

45.5 **Consistency of treatment**

Structures, methodologies and drivers shall be consistent from one period to the next. Deviations from a chosen structure, methodology or driver need to be documented and justified.

3.8.2 Cost Centers Required

46. The RAS shall be organized in Cost Centers, showing the cost of business processes. A business process is a set of activities and tasks that, once completed, will accomplish an organizational goal. Hence the Cost Centers shall be prepared as a collection of linked tasks which find their end in the delivery of a network or retail activity to another business process or to a Service.
47. At least the following Cost Centers shall be included in the RAS:
- 47.1 Marketing, split by customer segment (e.g. residential vs. business) or family of Services (e.g. fixed vs. mobile Services);
 - 47.2 Advertising, split by customer segment (e.g. residential vs. business) or family of Services (e.g. fixed vs. mobile Services);
 - 47.3 Sales (e.g. Shops, outlets, direct channels);

⁴ Documented Network Models and Activity Based Costing (**ABC**) data, to ensure robust cost-causal allocations, have to be delivered to the CRA

⁵ Drivers based on auditable data recorded in the company systems are preferred

- 47.4 Customer Care, split by customer segment (e.g. residential vs. business) or family of Services (e.g. fixed vs. mobile Services);
- 47.5 Planning and design of the network, where appropriate split by fixed and mobile network or more granular network components (e.g. mobile towers, ducts, etc.)
- 47.6 Installation/provisioning of Services and/or network elements;
- 47.7 Repair and maintenance of Services and/or network elements;
- 47.8 Finance and billing;
- 47.9 Human Resources;
- 47.10 Facilities Management (split by e.g. building, vehicles, security, etc.)
- 47.11 General management (ref. to section 3.7 and 3.8.4 i.e. these are the Cost Centers including the business sustaining costs);
- 47.12 Information Technology.

Others Costs Centers may be added according to Ooredoo's own organizational chart⁶ and as per regulatory needs. The final list of Costs Centers, along with a clear description of the business processes, shall be included in the RAS Methodology and approved by the CRA.

- 48. Cost Centers shall be attributed consistent with robust ABC principles, the exception being for the business sustaining cost (ref. section 3.7 above).

3.8.3 Cost Allocation Hierarchy

- 49. The RAS shall be based on a hierarchy of cost and revenue allocations. An illustrative cost allocation hierarchy is shown in the figure below.

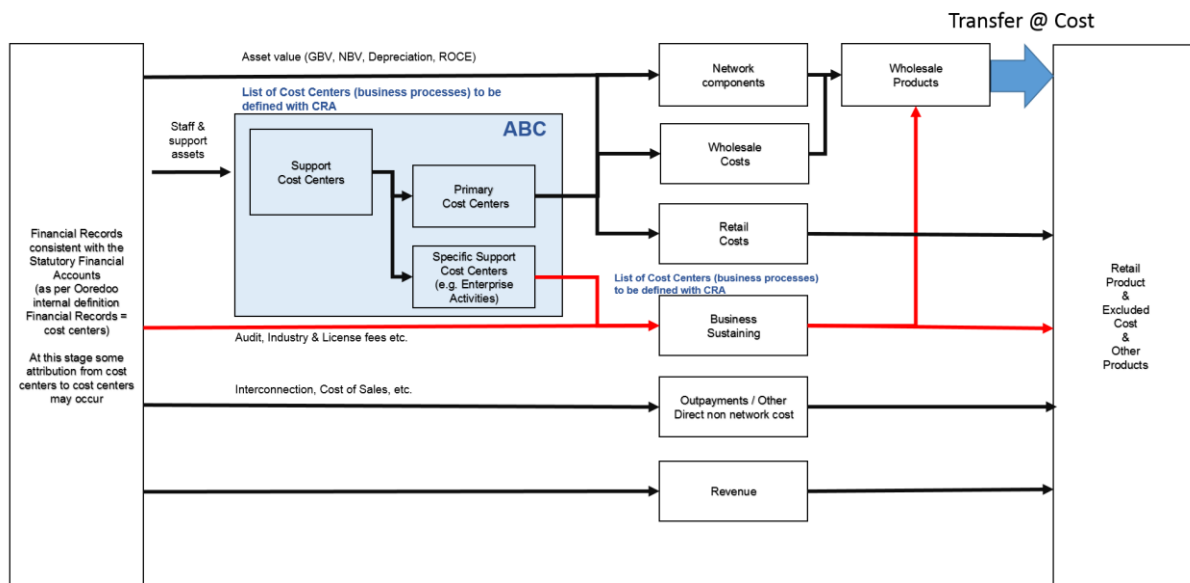


Figure 1 Cost Allocation Hierarchy – minimum requirements (illustrative)

- 50. This hierarchy reflects the primary flows of the minimum expected cost allocation stages. The final structure shall be defined by Ooredoo, included in the RAS Methodology and approved by the CRA.

⁶ The complete list will be included in the RAS Methodology and approved by the CRA

51. At the initial stage, the financial records shall be attributed to Cost Centers (or Cost Pools), that are homogenous in terms of the relevant cost driver. That is, multiple Cost Types in the center shall still have the same driver. Those Cost Centers are then allocated to other Costs Centers or Cost Pools, through the hierarchy of allocation stages. At the latest stage, (i) the Cost Centers - being Network Components or Costs Specific to the Markets - are finally attributed to the Services / Markets and (ii) Transfer Charges of Wholesale Services to Retail Services are implemented.
52. There should be no pre-allocation of costs outside of RAS. For example, if the fixed asset register only records duct in a single code, the accounting entries in relation to duct should not be split between core duct, access duct and shared duct prior to entering the cost model input layer.

3.8.4 Cost Center Categories

53. Cost Centers or Cost Pools can cover a number of different categories.
54. The following table defines these Cost Center Categories and describes how costs in each Cost Center Category should be allocated within the RAS:

Cost Center Category	Characteristic	Allocation Method
Direct Cost	This cost can be directly attributed to Services. E.g. a SMSC is allocated to SMS Services	Direct
Joint Cost	These costs occur where an input produces two or more separable outputs in fixed proportions irrespective of volume and cost causality exists.	Routing Factors
Common Cost	Certain types of indirectly attributable costs are "common" to a number of activities. The cost of these inputs are necessary to produce one or more Services, which cannot be directly assigned to specific Services.	Cost causal allocations such as ABC or suitable proxies, where ABC is not possible. All such costs shall be identified in the RAS methodology. CRA will make specific directions where required on how these are to be treated ⁷
Supporting operating costs	This cost relates to supporting Services and items that are indirectly related to the network and Services. The cost is similar to a joint cost as it supports several outputs, but there are clear cost drivers and the output is usually a direct operational Cost Center. Example: IT support supplies activities that support the network teams and other operational staff – a robust cost driver therefore exists	Cost causal basis, such as Activity Based Costing or proxy allocations that have a close to cost-causal basis, to direct-cost elements
Primary Operating costs	This cost relates directly to the Production of Services or the operation of network components. Example: network operational staff or sales staff. This is a type of direct cost, but does not have the one to one link to Services as the SMSC example. Network operational costs could allocate to several network components and the retail costs (sales staff) might allocate to several Services	Cost causal basis such as Activity Based Costing
Business sustaining costs	These are costs that are common to the entire Qatari business and do not have a strong cost	Mark-up – the cost are allocated in proportion to

⁷ For example, access fibre or copper are common costs for several access services. CRA has specified that the costs should be split 50:50 if there are two services or 33:33:33 if there are three services using the elements

Cost Center Category	Characteristic	Allocation Method
	driver. For example, annual audit fees or Board costs have limited information in which to define a strong cost causal allocation. These are defined in section 3.7. Business sustaining costs are a special type of common cost where the cost is relevant to the entire business.	the costs (operational plus depreciation, excluding cost of capital and outpayments) that are already allocated using other cost allocation methods.

Table 3 Cost Center Categories and Allocation Method

3.8.5 Revenue Allocation

55. Where possible, revenues shall be directly attributed to the relevant individual Services. If this is not possible, and where a bundle's revenues are common to more than one individual Product, Ooredoo shall fully disclose the method and the driver used to allocate the revenues to the individual Services.

3.9 Transfer Charges

56. Transfer Charges shall be based on cost⁸ and be identified in sufficient detail to allow the CRA to assess the absence of discrimination (e.g. between Ooredoo's own retail units and OLOs).
57. The transfer charging system will ensure that the Transfer Charges can be clearly identified and reconciled between Wholesale / Other RAS Specific Markets and Retail Markets. For the avoidance of doubt, the CRA does not expect Retail to Retail Market transfers or Retail to Wholesale transfers.
58. The figure below shows the reporting principle (ref. section 4.4 and Annex IV). The final reporting will be included in the RAS Methodology.

Transfer to	M1a	M1b	M1c	M2a	M2b	M2c	M2d	M3	M4	M5a	M5b	M6	M7	M8a	M8b	M8c	M8d	M9	M10	M11	M12	M13	M14	Mobile BB	Other
Transfer from	M1a	M1b	M1c	M2a	M2b	M2c	M2d	M3	M4	M5a	M5b	M6	M7	M8a	M8b	M8c	M8d	M9	M10	M11	M12	M13	M14	Mobile BB	Other
M1a	QAR																								
M1b		QAR																							
M1c			QAR																						
M2a				QAR																					
M2b					QAR																				
M2c						QAR																			
M2d							QAR																		
M3								QAR																	
M4									QAR																
M5a										QAR															
M5b											QAR														
M6												QAR													
M7													QAR												
M8a														QAR											
M8b															QAR										
M8c																QAR									
M8d																	QAR								
M9																		QAR							
M10																			QAR						
M11																				QAR					
M12																					QAR				
M13																						QAR			
M14																							QAR		
Mobile																								QAR	
Broadband																									QAR
Other																									QAR

Figure 2 Transfer Charge reporting (illustrative)

⁸ For the avoidance of doubt, this includes full cost i.e. operating cost plus depreciation plus cost of capital

3.10 Cost of Capital

- 59. In line with international best practice, a Cost of Capital (“**CC**”) value, subject to a specific separate proceeding, is specified by CRA to be included in the RAS.
- 60. The CC shall be included in the Separated Accounts as a discrete item that can be separated from the operational costs (ref Annex IV).

3.11 Working Capital

- 61. The Working Capital (“**WC**”) includes cash and other short term assets and liabilities.
- 62. The WC capital shall be kept at a reasonable level. Unless Ooredoo demonstrates the need for a different limit, the actual *net* WC value is subject to an upper limit of one month or 8.3% of the total average operating costs.
- 63. Operating costs include salaries and other operating expenses, but exclude depreciation and outpayments to other operators.
- 64. WC levels above this limit should be allocated to Other Services (ref. Table 1 The extent of the RAS).

3.12 Costs Specific to Retail Markets

- 65. Costs Specific to Retail Markets (“**CSRM**”) are costs incurred to sell and advertise retail Services, associated billing, etc.⁹
- 66. Causal cost drivers and ABC methodology shall be used rather than proxy drivers and mark-ups.

3.13 Costs Specific to Wholesale Markets

- 67. Costs Specific to Wholesale Markets (“**CSWM**”) are costs incurred to sell the wholesale Services, associated billing, etc.¹⁰
- 68. Causal cost drivers and ABC methodology shall be used rather than proxy drivers and mark-ups.
- 69. The CRA notes that such wholesale costs are typically small (as there are few customers, and no marketing and no sales effort is required).
For the avoidance of doubt, costs incurred to produce Services for OLOs (e.g. cost for the provisioning requests, cost of the supervision of the SPs, etc.) are network costs but not CSWM.

4 Deliverables Required on an Annual Basis

4.1 Summary of the Deliverables

- 70. The CRA requires the RAS to be delivered annually according to the timeline defined in Section 7.
- 71. Ooredoo shall provide the following deliverables:
 - 71.1 The RAS Methodology (and supporting documents);
 - 71.2 The Electronic Cost Model;
 - 71.3 The Separated Accounts;

⁹ The cost to produce the Services (network costs) are included in the Transfer Charges.

¹⁰ The cost to produce the Services (network costs) are included in the Transfer Charges.

71.4 The Audit Report, along with the Representation Letter.

4.2 RAS Methodology

72. The RAS Methodology shall include, inter alia:

- 72.1 Accounting Policies (ref. Annex I Definitions and Acronyms), including asset lives;
 - 72.2 Cost Base and Cost Standard (ref. section 3.5 and 3.6);
 - 72.3 List of Services with their definitions and attribution to the Markets, along with - when applicable - the number of the Tariff, as per the Tariff Document¹¹;
 - 72.4 The definition of the Cost Types used in the RAS (ref. section 3.7);
 - 72.5 Description of all Cost Centers and related business processes used in the RAS, including the processing of Cost Centers to aggregated Cost Pools for allocation in the RAS system;
 - 72.6 A list and description of all input cost elements derived from the Statutory Financial Accounts. This shall be grouped by asset categories, specific accounts, and special account/financial record/accounting code combinations;
 - 72.7 The organizational chart of Ooredoo, linked to the Cost Centers of the RAS when applicable;
 - 72.8 Cost allocation hierarchy including a description for each allocation step in the cost allocation hierarchy;
 - 72.9 Attribution methods detailing the drivers used; this includes also the route matrix table which shall also be described fully in the RAS Methodology;
 - 72.10 Network structures and diagrams to link Cost Centers to the Services that use them and comprehensive details and descriptions of the networks (e.g. fixed, mobile and data), supported by up to date network diagrams, including - when required - network nodes and their locations, to enable an informed user to understand how each Product uses the network and hence drives the network costs;
 - 72.11 Efficiency adjustments (if reporting on a CESP basis or if some CESP techniques are included within the Cost Base);
 - 72.12 The approach developed for the internal Transfer Charges (ref. section 3.9);
 - 72.13 An overview of any material changes compared to the previous year and justification for changing the approach. Amongst others, Ooredoo shall disclose changes to accounting policies used for the preparation of the Statutory Financial Accounts, the list of Services, changes to Cost Centers and changes to drivers;
 - 72.14 The list of the Separated Accounts.
73. Information on Services, Cost Centers, drivers, route matrix table, etc. shall also be available in Excel format.

4.3 Electronic Cost Model

4.3.1 The Electronic Cost Model itself

74. Ooredoo shall provide to the CRA on an annual basis:

¹¹ Ref. Decision of the President of the Communications Regulatory Authority No. 3 of 2018 issuing the Retail Tariff Instruction.

- 74.1 The ECM itself in electronic form;
 - 74.2 A comprehensive description of the ECM, its capabilities and limitations;
 - 74.3 A user guide allowing a suitably qualified person to operate and analyze the ECM.
75. Ooredoo shall also provide training to enable the CRA to use the electronic costing system.
76. If the ECM requires licenses or specific (e.g. IT) infrastructure to enable the CRA to use it, then Ooredoo shall supply such licenses or infrastructure free of charge to the CRA.

4.3.2 Model inputs and parameters

77. Ooredoo shall provide to the CRA on an annual basis the key input values and parameters that are used in the ECM.
78. When required by the CRA in order to assess how a methodology to build a driver has been implemented, Ooredoo shall also deliver all of the inputs used and calculations performed to build the driver, including the source of the input and date (covering the period which the data relates to).
79. If sampling and statistical methods are used, upon request, Ooredoo shall provide:
- 79.1 Details of the sample per se;
 - 79.2 A detailed statement of the statistical sampling techniques used or which generally accepted statistical techniques the sample was based on;
 - 79.3 A justification for why the sample is statistically significant and objective and/or representative.

4.4 Separated Accounts

80. Annex IV describes the expectations and level of detail that shall be produced.
81. The CRA will define the final format during the development of RAS in coordination with Ooredoo, and this will be reviewed and updated annually.

4.5 Auditor and Audit Report

82. The RAS should be audited in accordance to the level “Properly Prepared in Accordance with” (“**PPIA**”)¹² audit standard.
83. The auditor shall be an ‘international tier one company’ with relevant experience and reputation in auditing RAS of telecommunication companies.
84. The auditor should be chosen and paid for by Ooredoo based upon his independence, resource availability and experience in such a way as to ensure the audit is completed to a high-level of quality.
85. The auditor must be approved by the CRA.
86. The CRA may also appoint its own auditor to verify all or a part of the RAS.
87. The auditor shall prepare and sign an Audit Report including the following:
- 87.1 The work done by the auditor;
 - 87.2 Whether the auditor has obtained from Ooredoo all information and explanations required;

¹² PPIA is defined as an audit opinion that provides assurance that the figures contained in Separated Accounts have been properly prepared in accordance with a described methodology and requirements from the Regulator.

- 87.3 Whether, in the auditor's opinion, as far as appears from an examination of them, proper accounting records have been kept by Ooredoo so as to enable the complete and accurate compilation of the RAS;
- 87.4 Whether, in the auditor's opinion, the RAS are prepared, in all material respects, in accordance with:
 - (a) The RAS Order;
 - (b) The RAS Methodology;
 - (c) The CRA Orders issued during the implementation of the RAS;
 - (d) Any other Orders issued by the CRA containing requirements for the RAS.
- 87.5 A statement of Accounting Policies used in the preparation of the RAS;
- 87.6 The full description of the verification methodology followed; in addition to this the auditor will also separately deliver to the CRA a document including the audit procedures;
- 87.7 A statement about the methodologies used regarding capitalization, valuation, amortization and allocation;
- 87.8 A statement attesting that capital cost (depreciation and cost of capital) related to the assets acquired "*for free*" have not been attributed to the Relevant Wholesale or Retail Markets;
- 87.9 All identified irregularities and any matters of emphasis, including the changes implemented by Ooredoo following the identification of irregularities;
- 87.10 Any other comments and remarks; and
- 87.11 The opinion of the auditor.
- 88. As part of this process, Ooredoo's Chief Executive Officer, Chief Legal & Regulatory Officer and Chief Financial Officer are required to sign a Representation Letter, attesting to the auditors that the accounts have been prepared in accordance with the principles defined by CRA for the RAS.
- 89. The auditor shall make available to the CRA a version of statement of compliance for publication on CRA's website (ref. section 6).

5 Performance Bonds

- 90. The RAS is a key component of CRA's monitoring and regulation of Ooredoo's activities as a DSP, and a mean to protect customers from distorted competition, for example anti-competitive cross-subsidies.
- 91. Delivering the RAS in all its components and as per the RAS Order is defined as a Secured Obligation as per the ARF.
- 92. The CRA therefore reserves the right to impose a requirement for Ooredoo to supply it with performance bonds of 10'000'000 QAR (ten million Qatari Riyal) per financial year to ensure compliance with this Secured Obligation.
- 93. This may be enforced depending on the circumstances and the responsiveness of Ooredoo to complying with these Orders, including inter alia:
 - 93.1 Non-compliance with the detailed timelines for the implementation of the RAS agreed between Ooredoo and the CRA (ref. clause 99);
 - 93.2 Failure to submit the required deliverables in the required quality (ref. Table 4 Timetable of annual RAS implementation);
 - 93.3 Refusal to provide information where a request for such information is justified by this Order; and

- 93.4 Provision of incorrect and/or incomplete information.
94. The “Completion Deadline” of the Performance Bond requirement, as that term is used in Annexure K of Ooredoo’s Licenses, shall be the same as the date of CRA’s Order for closing the review process and proceed with the publication (ref. section 7) for each year.
95. Release or payment of the bond shall be governed by the procedures set forth in Annexure K of Ooredoo’s licenses.
96. Further details and justifications of the Performance Bonds are defined in Annex III.

6 Publication of the Regulatory Accounting System

97. The CRA requires the following deliverables to be published, in order to increase transparency within the market whilst recognizing the reasonable confidentiality of some aspects of the RAS:
- 97.1 The Audit Report (ref. section 4.5);
- 97.2 The RAS acceptance (or refusal) statement issued by the CRA (i.e. the CRA Order closing the implementation of the RAS for the year in question) including any comments and qualifications.

7 Timeframe for Implementing the RAS

98. The RAS Final Deliverables shall be submitted for each financial year according to the timeline in Table 4 Timetable of annual RAS implementation below. For the avoidance of doubt, this includes all deliverables listed in section 4 above. In the unlikely event of delays outside the control of Ooredoo, these timelines may be amended.
99. The detailed timelines for the implementation of the RAS will be agreed with Ooredoo at the beginning of each financial year. The following shows the relevant steps that shall be performed and the standard timeline.

Timeline	Content
Preparation – Ooredoo/CRA [<=Dec] No later than one month before the end of each financial year	Start-up meeting with CRA (inter alia, to define the detailed timeline for implementing the RAS and to discuss the amendments to be made according to the comments and qualifications eventually included in the Order closing the RAS of the previous financial year).
First Submission by Ooredoo [<=Feb] Within two (2) months after the end of the financial year	<p>The First Submission shall include:</p> <ul style="list-style-type: none"> • The pro-forma of the Audit Report, along with the audit procedures (ref. Section 4.5); • The pro-forma of Representation Letter and audit report wording (ref. Section 4.5); • The draft RAS Methodology (ref. Section 4.2), including amongst others: <ul style="list-style-type: none"> • Product lists, network components, SA pro forma reports; • Detailed description of the ABC methods and structures to be employed to include interim descriptions of the new ABC and activity collection program while it is being undertaken during the development of the RAS; • Route matrix table (logical structure); • Reports to be implemented (also internal reports); • Organization diagrams to support the ABC;

Timeline	Content
	<ul style="list-style-type: none"> A document describing all changes from the previous version (i.e. new Services, new Cost Centers, new network components, changes in drivers, etc.).
Review comments I by CRA [<=Mar]] Within 1 month of the First Submission	The CRA to provide review comments (if any)
Second Submission by Ooredoo [<=May] Within two (2) months of approval of the Statutory Financial Accounts by the external auditors	Ooredoo to provide for CRA review the preliminary results, model and documentation, to include: <ul style="list-style-type: none"> Preliminary results (i.e. the SAs) (ref. section 4.4); The electronic cost model (ref. section 4.3); The RAS Methodology (ref. section 4.2).
Review comments II by CRA [<=June] Within one (1) month of the second submission	CRA to review and provide feedback on the preliminary SAs statements and other items
Final Submission of the RAS by CRA [<=September] Within three (3) months of review comments II by CRA	Ooredoo to provide all the final deliverables listed in Section 4: <ul style="list-style-type: none"> Final results (i.e. the SAs) (ref. section 4.4); The electronic cost model (ref. section 4.3); The RAS Methodology (ref. section 4.2); and Audit Report and Representation Letter (ref. section 4.5). This date defines the "Completion Deadline" for Performance Bond.
RAS closure Orders by CRA [<=October] Within one (1) month of the Final Submission of the RAS	CRA to issue the Order for closing the review process and proceed with the publication. This date defines the "Completion Deadline" for Performance Bond.

Table 4 Timetable of annual RAS implementation

8 Monitoring, Compliance and Enforcement

100. Under Article 11 of the Telecommunications Law, the CRA is required to monitor the compliance of licensees in accordance with their licenses and the accompanying Law and By-Law.
101. Article 4 (14) of the Emiri Decision (42) of 2014, specifically mandates the CRA to monitor compliance of the Licensees with the regulatory frameworks and to take the necessary measures to ensure their compliance.
102. CRA will monitor the compliance of Ooredoo, inter alia, but not limited to against the following criteria:
 - 102.1 That Ooredoo has implemented the RAS consistently with this Order and CRA's audit requirements;
 - 102.2 That Ooredoo has submitted all the information required by this Order and CRA's additional requests;
 - 102.3 That Ooredoo has complied with the RAS Timeline included in this Order or with that defined by the CRA.
103. This monitoring will be carried out after submissions and will include checking of the quality of the deliverables submitted by Ooredoo.

104. Any judged non-compliance shall result in one or a combination of the following enforcement provisions, as stipulated under the Telecommunication Law¹³:
- 104.1 Invoking the provisions of chapter sixteen 16 of the Law, whereby the Licensee shall be subject to criminal prosecution as a form of punishment for non-compliance with the relevant provisions of the Law and its license; and
- 104.2 Such non-compliance shall under Article 70¹⁴ be punishable as an offence by a term of imprisonment not exceeding two (2) years and or a fine not exceeding one hundred thousand Riyals; or
- 104.3 Under Article 71, the person responsible for the actual management of the corporate entity, shall be punished with the same penalties assigned to the acts that are committed in violation of the rules of this law, if it is proved that such person was aware of such acts or the breach of his or her duties rendered upon him or her by such management, had contributed to the offense.
- 104.4 Under Article 72, In case of repeated offences, the penalty shall be doubled. A person shall be considered a repeat offender if he/she committed any of the offences specified in this Law within three years from the date of the fulfillment of the previous penalty
- 104.5 Invoking the provision of Article 62-bis of the Telecommunication Law, whereby non-compliance is punishable with the imposition of one or more of the administrative penalties that are set out in Schedule 1 of the Law.

¹³ This is without prejudice to any greater penalty provided for in any other law (ref. Art. 64 of the Law).

¹⁴ Art. 70 states "Any person who violates any rules of Articles (18/ paragraphs 4,5,6,7,8), (22), (24), (28), (31), (34/ last paragraph), (38), (41), (43), (44), (45), (49/ last paragraph), (51), (52), (55), (59) and (62) of this Law, shall be punished with imprisonment for a period not exceeding two years and/or with a fine not exceeding one hundred thousand Riyals".

Annex I Definitions and Acronyms

ABC	Activity Based Costing
Accounting Policies	The specific principles and procedures implemented by a company to prepare its Statutory Financial Accounts. These include any methods, measurement systems and procedures for presenting disclosures
Accounting Separation	This is the separation of revenue and cost of the Service Providers into Relevant regulatory Markets, submarkets and Services as directed by the CRA
ARF	Applicable Regulatory Framework
Audit Report	The report prepared by an independent auditor on the compliance of the RAS with the applicable regulation
CCA	Current Cost Accounting
CESP	Cost of Efficient Service Provision
CSM	Costs Specific to the (Retail or Wholesale) Market - Retail/Wholesale Services' costs relating to customers of the market, and not to the network cost. It is akin to cost of sale, and is defined for the market and is also allocated to the Services within the market
Cost Accounting	Cost accounting is the process of recording, classifying, analyzing, summarizing, and allocating to Services revenues and costs associated with a process
Cost Base	The cost used to prepare the RAS. The CRA required the cost base to be based on Historic Cost Accounting (HCA) as defined below. An alternative Cost Base is the Current Cost Accounting (CCA), is defined below
Electronic Cost Model	The (electronic) system used to process and allocate the costs and revenues to the Services
Cost Pool	Aggregation of cost centers or accounts containing homogenous items
Cost Center	An element of the cost model related to a functional area within the operator used to group costs pertaining certain revenues, assets, cost, etc. It shows the cost of business processes. A business process is a set of activities and tasks that, once completed, will accomplish an organizational goal. Hence the Cost Centers shall be prepared as a collection of linked tasks which find their end in the delivery of a network or retail activity to another business process or to a Product.
Cost Standard	Cost accounting methodology options which can be used to allocate costs to Services (see also FAC below)
Cost Type	Which costs accrue (e.g. primary operating cost, depreciation, etc.)
CC	Cost of Capital
DSP	Dominant Service Provider
FAC	Fully Allocated Costs. According to this Cost Standard, all the costs are allocated and apportioned to the various Services provided
FDC	Fully Distributed Costs (usually the same as FAC)
HCA	Historic Cost Accounting. According to HCA, the values of assets are reported with the same value as per the statutory accounts and Fixed Assets Register record
MDDD 2016	Market Definition and Dominance Designation = Notice and Orders: Designation of Ooredoo Q.S.C. and Vodafone Qatar Q.S.C. as Dominant Service Providers in Specified Relevant Markets, CRARAC 09/05/2016 A, dated May 09, 2016
PPIA	Properly Prepared in Accordance with the requirements of this Order and other requirements set by the CRA
Services	Services offered by the Service provider. For the RAS the terms "Product" and "service" have the same meaning
RAS	Regulatory Accounting System = Regulatory Cost Accounting System
Relevant Markets	Relevant telecommunications market or markets in terms of Services and geographic scope as defined by the MDDD 2016. These can be Retail or Wholesale Markets
Retail Services	Those are the Services sold to residential or business customers other than SPs.
SA	Separated Accounts
Separated Accounts	The reports as defined in this Order
Statutory Financial Accounts	They are a set of financial reports prepared at the end of each financial year, audited by an independent auditor
Tariff Document	Refer to the applicable Retail Tariff Instruction
Transfer Charge	Transfer charges refer to the imputation of costs (and associated revenues) among Relevant Markets and individual Services owing to self-provision of Wholesale Services. Transfer charges occur whenever Ooredoo self provides a Service belonging to one offering (upstream) market in order to make possible the provision of another Service(s) in a different receiving (downstream) market
WACC	Weighted Average Cost of Capital

WC	Working Capital
Wholesale Services	As per the MDDD 2016, this is the input for delivering the Retail Services. This may be in form of self-supply or providing the Wholesale Services to other SPs. As such, a key objective of defining Wholesale Services in the telecommunications sector is to facilitate competition in the Relevant Retail Markets.

Annex II Figures and Tables

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Annex III Performance bonds

1. Pursuant to the relevant provisions of the ARF and Ooredoo's Licenses, and in the event that CRA determines that a surety may be necessary to guarantee Ooredoo's compliance with the material obligations created by these RAS Orders, this section describes the terms and conditions that would apply to the required Performance Bonds.
2. If CRA determines bonds are necessary, the CRA would issue specific Orders implementing these determinations and requiring Ooredoo to execute and provide to CRA Performance Bonds to guarantee fulfillment of its RAS obligations. Failure to comply with the Performance Bond obligations, as required under Ooredoo's licenses, would constitute material breach of a license condition, and could result in criminal, economic, or regulatory sanctions.¹⁵

Requirement of a surety to guarantee implementation of the RAS

3. The CRA hereby designates the fulfillment of Ooredoo's obligations under these RAS Orders a Secured Obligation, for which a Performance Bond may be required as a surety. Pursuant to the terms of Ooredoo's Licenses, to which Ooredoo fully consented by accepting the Licenses, Ooredoo is required to guarantee the fulfillment of any obligation which CRA expressly designates as a Secured Obligation.¹⁶ Although some specific Secured Obligations were set forth in Ooredoo's Mobile License, the provisions of that License and the Fixed License are not limited to those specified Secured Obligations and give CRA flexibility to create new Secured Obligations. According to Annexure A of the Licenses, a Secured Obligation is any obligation expressly designated by the Licenses or the ARF as requiring the lodging of a Performance Bond or other surety approved by CRA to guarantee performance of the obligation.¹⁷ As these RAS Orders, upon issuance, become a part of the ARF, Ooredoo has consented in its licenses to CRA's ability to designate Secured Obligations herein.
4. Where CRA determines that a surety is necessary to guarantee the performance of a material obligation by Ooredoo, CRA may require Ooredoo to execute and provide a Performance Bond to CRA pursuant to the provisions set forth in Annexure K of Ooredoo's licenses.¹⁸ Implementation of the RAS is a material obligation of Ooredoo.
5. As explained in detail in Section 3.1 of these RAS Orders, the RAS is a key component of CRA's monitoring and regulation of Ooredoo's activities as a DSP, and the protection of consumers from distorted competition, for example by anti-competitive cross-subsidies. Annexure I of Ooredoo's licenses requires it to comply with instructions from CRA regarding cost studies, independent auditing, adoption of accounting procedures, and accounting separations requirements. The information provided by the RAS will allow CRA to monitor Ooredoo's compliance with the provisions of Annexure F of its license governing the terms of interconnection or access agreements. Additionally, the

¹⁵ See, e.g., Telecommunications Law of 2006, Articles (67), (70); Ooredoo I Fixed and Mobile Licenses, Sub-clause 17.2.

¹⁶ Ooredoo Fixed and Mobile Licenses, Clause 29.1.

¹⁷ Ooredoo Fixed and Mobile Licenses, Annexure A.

¹⁸ Ooredoo I Fixed and Mobile Licenses, Annexure K, Clause 1.1.

RAS will facilitate CRA's review of Ooredoo's tariff filings pursuant to Annexure D of its licenses and help it evaluate the cost bases for Ooredoo's retail charges.

6. One of the key objectives of the RAS is to calculate, trace and analyze costs in order to demonstrate compliance with a cost orientation and non-discrimination obligation for regulated Services. Therefore the RAS is vital for establishing regulatory tools based on sound economic evidence. This will help to foster the development of a pro-competitive market place and hence benefit the Qatari people. The importance of the RAS justifies the designation of the RAS as a Secured Obligation.
7. These RAS Orders require from Ooredoo certain RAS deliverables on an ongoing annual basis. The full deliverables are included in this RAS Order and specifically in Section 4.
8. The components of the RAS, including amongst others, but not limited to the Description of the RAS, the Cost Model itself, the Separated Accounts (SA) and the Audit Report as further detailed in Section 4 are essential components of the RAS. Because complete and satisfactory implementation of these obligations is required in order for the RAS to serve its many important purposes, the CRA could determine that a surety is necessary to guarantee the performance of these material obligations.
9. Hence, the CRA could designate the implementation of the RAS Order, including the provision on an annual basis of all deliverables in the RAS Order and specifically in Section 4 in a complete form that is satisfactory to CRA, to be a Secured Obligation of Ooredoo. As detailed below, Ooredoo would be required to execute a separate surety in the form of a Performance Bond for each fiscal year covered by these RAS Instructions on an ongoing annual basis.

Form and Content of the Performance Bonds

10. The form and content of Performance Bonds are governed by Annexure K of Ooredoo's licenses.¹⁹ The CRA has significant flexibility to set the conditions of and enforce Performance Bonds. The CRA has discretion to specify the value of any required Performance Bond.²⁰ The CRA shall approve in advance the issuing financial institution selected by Ooredoo.²¹ The CRA has discretion to release the bond or demand payment of the bond based upon its determination of whether Ooredoo has complied with the requirements of the Secured Obligation,²² and it has authority to extend the term of the bond or if there is a dispute about Ooredoo's compliance.²³ Disputes over fulfillment of Ooredoo's obligation under a performance bond will be settled pursuant to Clause 2 of Annexure K of Ooredoo's licenses.
11. The Performance Bonds executed by Ooredoo to guarantee fulfillment of its Secured Obligations under these RAS Orders should be payable to the CRA in the amount of

¹⁹ CRA notes that while there are slight variations in Annexure K wording between the Fixed and Mobile licenses, these variations relate only to the fact that certain specific Secured Obligations were contained within the Mobile license in addition to the general ability of CRA to require additional Secured Obligations later through the ARF. These differences do not affect the provisions of Annexure K relevant to other Secured Obligations, and therefore these differences in wording are immaterial to the Secured Obligations created by these RAS Instructions and the concurrent Orders.

²⁰ See Ooredoo Fixed and Mobile Licenses, Annexure K, Clause 1.1.

²¹ Ooredoo Fixed and Mobile Licenses, Annexure K, Clause 1.2.

²² Ooredoo Fixed and Mobile Licenses, Annexure K, Clauses 1.3, 1.4, 1.7.

²³ Ooredoo Fixed and Mobile Licenses, Annexure K, Clause 1.3.

10,000,000 QAR (ten million Qatari Riyal) for each fiscal year covered by these RAS Orders on an ongoing annual basis.

12. The RAS establishes an approved, fundamental understanding of Ooredoo's costs and revenues. This helps the CRA to establish a fair regulatory regime on the wholesale and the retail level. The RAS is a vital instrument to support CRA's regulatory activities. Amongst these purposes is to monitor and identify potentially anti-competitive practices, such as pricing below cost and cross subsidies. The ARF provides that the prices of DSPs have to be above cost. These cost inputs are derived from the RAS. DSPs are also obliged to engage in non-discriminatory behavior. For example, a DSP shall ensure that prices for Services rendered to other Service Providers are in line with those used in its own pricing. Using the RAS therefore helps to ensure that CRA is fulfilling its mandate to ensure just and fair competition to the benefit of the Qatari people.

Submission of the Performance Bonds

13. The CRA reserves the right to request Ooredoo to submit to CRA for approval the name of the financial institution selected to issue the Performance Bond to guarantee Ooredoo's RAS obligations for that financial year. Within two (2) weeks of receiving CRA's approval of the financial institution, Ooredoo will provide a Performance Bond payable to CRA in the amount of 10,000,000 QAR (ten million Qatari Riyal) for the purpose of guaranteeing Ooredoo's fulfillment of its Secured Obligation under these RAS Orders for that financial year.

General provisions

14. Any non-compliance with any aspect of the RAS Order or the non-enforcement of any aspects of the Order, including these Performance Bond obligations shall not be considered a waiver to the obligations to comply with the rest of the Order.

Annex IV Separated Account Reports

1 General requirements

1. The details of the reports are shown in the following²⁴.
2. The CRA would prefer the SAs to be implemented in the ECM to grant transparency and automation.
3. Ooredoo shall make available the SAs also in Excel.
4. The Separated Accounts listed in this Annex may be subject to refinement and adjustments, if needed, to accommodate revisions to the methodology and updated lists of markets or Services etc. All significant variations to the Separated Accounts included in this Annex shall be agreed by the CRA as part of the Methodology approval process.

²⁴ An excel file including the Separated Accounts and further clarifications is also attached to the Order

2 Retail Markets

2.1 Retail Markets – Reporting Obligations

Retail Relevant markets	Profit and Loss Account	Statement of Mean Capital Employed	Summary of Cost Specific to the Market	Detailed Statement of Turnover and Costs by Individual Services	Statement of Transfer Charges to the Market attributed to the Services	Statement of Cost Specific to the Market attributed to the Services
Total Retail Relevant Markets	Yes	Yes	Yes	No	No	No
M1 - Retail national fixed voice and broadband services	Yes	Yes	No	No	No	No
M1a - Retail fixed access services	Yes	Yes	No	Yes	Yes	Yes
M1b - Retail national fixed call services	Yes	Yes	No	Yes	Yes	Yes
M1c - Retail fixed broadband services	Yes	Yes	No	Yes	Yes	Yes
M2 - Retail international outgoing call services	Yes	Yes	No	No	No	No
M2a - Retail international outgoing call services at a fixed location – Residential customers	Yes	Yes	No	Yes	Yes	Yes
M2b - Retail international outgoing call services at a fixed location – Business customers	Yes	Yes	No	Yes	Yes	Yes
M2c - Retail international outgoing call services from a mobile device – Residential customers	Yes	Yes	No	Yes	Yes	Yes
M2d - Retail international outgoing call services from a mobile device – Business customers	Yes	Yes	No	Yes	Yes	Yes
M3 – Retail national leased lines services	Yes	Yes	No	Yes	Yes	Yes
M4 – Retail international leased lines services	Yes	Yes	No	Yes	Yes	Yes
M5 – Retail national mobile voice and broadband services	Yes	Yes	No	No	No	No
M5a – Retail national mobile voice and broadband services – Residential customers	Yes	Yes	No	Yes	Yes	Yes
M5b – Retail national mobile voice and broadband services – Business customers	Yes	Yes	No	Yes	Yes	Yes

2.2 Retail Markets – Separated Accounts (pro forma)

Report #

Retail - Total of All Relevant Markets

PROFIT AND LOSS ACCOUNT

for the year ended 31 December

20xx
QAR

20xx - 1
QAR

Turnover

Internal turnover

Total Charges to other Markets (A) 0 0

External turnover

M1 - Retail national fixed voice and broadband services

M2 - Retail international outgoing call services

M3 - Retail national leased lines services

M4 - Retail international leased lines services

M5 - Retail national mobile voice and broadband services

Total external turnover (B) 0 0

Total turnover (C=A+B) 0 0

Costs

Costs Specific to Retail Markets

Primary operating costs

Support operating costs

Depreciation

Outpayments

Business Sustaining

Other expenses (net of other income)

Cost of Capital

Total Costs Specific to Retail Markets (D) 0 0

Transfer charges

M6 - Wholesale call origination on public telecommunications networks at a fixed location

M7 - Wholesale termination on individual telecommunications networks at a fixed location

M8 - Wholesale physical access to network infrastructure

M9 - Wholesale broadband access at a fixed location

M10 - National trunk segment of (national and international) wholesale leased lines services

M11 - Terminating segment of (national and international) wholesale leased lines services

M12 - International transit segment of international wholesale leased lines services

M13 - Wholesale access and origination on public mobile networks

M14 - Wholesale termination on individual mobile networks

Non relevant Wholesale Market for mobile broadband services

Other

Total Transfer Charges (E) 0 0

Total costs (F=D+E) 0 0

Return (G=C-F)

STATEMENT OF MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx
QAR

20xx - 1
QAR

Non-current assets

Property, plant and equipment

Other non current assets

Total non-current assets: 0 0

Current Assets

Inventories

Accounts and other receivables

Bank balances and cash

Total current assets: 0 0

Current Liabilities

Accounts payable, accruals and deferred revenue

Total current liabilities: 0 0

Mean capital employed

RETURN ON MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx
QAR

20xx - 1
QAR

Return on mean capital employed

#DIV/0!

#DIV/0!

Return on turnover

#DIV/0!

#DIV/0!

Retail - Total of All Relevant Markets

Summary of Cost Specific to the Market

for the year ended 31 December 20xx

Code of the Cost Center	Name of the Cost Center	M1 - Retail national fixed voice and broadband services QAR	M2 - Retail international outgoing call services QAR	M3 - Retail national leased lines services QAR	M4 - Retail international leased lines services QAR	M5 - Retail national mobile voice and broadband services QAR	Total Cost Specific to the Market QAR
ABCD	Billing	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0
....	....	0	0	0	0	0	0
WXYZ	Business Sustaining	0	0	0	0	0	0
Total		0	0	0	0	0	0

Detailed Statement of Cost Specific to the Market

for the year ended 31 December 20xx -1

Code of the Cost Center	Name of the Cost Center	M1 - Retail national fixed voice and broadband services QAR	M2 - Retail international outgoing call services QAR	M3 - Retail national leased lines services QAR	M4 - Retail international leased lines services QAR	M5 - Retail national mobile voice and broadband services QAR	Total Cost Specific to the Market QAR
ABCD	Billing	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0
....	....	0	0	0	0	0	0
WXYZ	Business Sustaining	0	0	0	0	0	0
Total		0	0	0	0	0	0

Mxx - Retail

PROFIT AND LOSS ACCOUNT

for the year ended 31 December

20xx

20xx - 1

QAR

QAR

Turnover

Charges to other Markets

0

0

External turnover

0

0

Total turnover (A)

0

0

Costs

Costs Specific to the Market

Primary operating costs

0

0

Support operating costs

0

0

Depreciation

0

0

Outpayments

0

0

Business Sustaining

0

0

Other expenses (net of other income)

0

0

Cost of Capital

0

0

Total Cost Specific To the Market (B)

0

0

Transfer charges

M6 - Wholesale call origination on public telecommunications networks at a fixed location

0

0

M7 - Wholesale termination on individual telecommunications networks at a fixed location

0

0

M8 - Wholesale physical access to network infrastructure

0

0

M9 - Wholesale broadband access at a fixed location

0

0

M10 - National trunk segment of (national and international) wholesale leased lines services

0

0

M11 - Terminating segment of (national and international) wholesale leased lines services

0

0

M12 - International transit segment of international wholesale leased lines services

0

0

M13 - Wholesale access and origination on public mobile networks

0

0

M14 - Wholesale termination on individual mobile networks

0

0

Non relevant Wholesale Market for mobile broadband services

0

0

Other

0

0

Total Transfer Charges (C)

0

0

Total costs (D=B+C)

0

0

Return (E=A-D)

0

0

STATEMENT OF MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx

20xx - 1

QAR

QAR

Non-current assets

Property, plant and equipment

0

0

Other non current assets

0

0

Total non-current assets

0

0

Current Assets

Inventories

0

0

Accounts and other receivables

0

0

Bank balances and cash

0

0

Total current assets

0

0

Current Liabilities

Accounts payable, accruals and deferred revenue

0

0

Total current liabilities

0

0

Mean capital employed

0

0

RETURN ON MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx

20xx - 1

QAR

QAR

Return on mean capital employed

#DIV/0!

#DIV/0!

Return on turnover

#DIV/0!

#DIV/0!

Mxx - Retail**Detailed Statement of Cost Specific to the Market**

for the year ended 31 December 20xx

Code of the Cost Center	Name of the Cost Center	Primary operating costs QAR	Support operating costs QAR	Depreciation QAR	Outpayments QAR	Other expenses (net of other income) QAR	Total Operating Cost QAR	Mean Capital Employed QAR	Cost of Capital QAR	Total Cost Specific to the Market QAR
ABCD	Billing	0	0	0	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0	0	0	0
....	....	0	0	0	0	0	0	0	0	0
STUV	Outpayments	0	0	0	0	0	0	0	0	0
WVYZ	Business sustaining	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0

Detailed Statement of Cost Specific to the Market

for the year ended 31 December 20xx - 1

Code of the Cost Center	Name of the Cost Center	Primary operating costs QAR	Support operating costs QAR	Depreciation QAR	Outpayments QAR	Other expenses (net of other income) QAR	Total Operating Cost QAR	Mean Capital Employed QAR	Cost of Capital QAR	Total Cost Specific to the Market QAR
ABCD	Billing	0	0	0	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0	0	0	0
....	....	0	0	0	0	0	0	0	0	0
STUV	Outpayments	0	0	0	0	0	0	0	0	0
WVYZ	Business sustaining	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0

Mxx a - Retail submarket xx

PROFIT AND LOSS ACCOUNT

for the year ended 31 December

20xx
QAR20xx - 1
QAR

Turnover

Charges to other Markets

0

0

External turnover

0

0

Total turnover (A)

0

0

Costs

Costs Specific to the Market

Primary operating costs

0

0

Support operating costs

0

0

Depreciation

0

0

Outpayments

0

0

Business Sustaining

0

0

Other expenses (net of other income)

0

0

Cost of Capital

0

0

Total Cost Specific To the Market (B)

0

0

Transfer charges

M6 - Wholesale call origination on public telecommunications networks at a fixed location

0

0

M7 - Wholesale termination on individual telecommunications networks at a fixed location

0

0

M8 - Wholesale physical access to network infrastructure

0

0

M9 - Wholesale broadband access at a fixed location

0

0

M10 - National trunk segment of (national and international) wholesale leased lines services

0

0

M11 - Terminating segment of (national and international) wholesale leased lines services

0

0

M12 - International transit segment of international wholesale leased lines services

0

0

M13 - Wholesale access and origination on public mobile networks

0

0

M14 - Wholesale termination on individual mobile networks

0

0

Non relevant Wholesale Market for mobile broadband services

0

0

Other

0

0

Total Transfer Charges (C)

0

0

Total costs (D=B+C)

0

0

Return (E=A-D)

0

0

STATEMENT OF MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx
QAR20xx - 1
QAR

Non-current assets

Property, plant and equipment

0

0

Other non current assets

0

0

Total non-current assets

0

0

Current Assets

Inventories

0

0

Accounts and other receivables

0

0

Bank balances and cash

0

0

Total current assets

0

0

Current Liabilities

Accounts payable, accruals and deferred revenue

0

0

Total current liabilities

0

0

Mean capital employed

0

0

RETURN ON MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx
QAR20xx - 1
QAR

Return on mean capital employed

#DIV/0!

#DIV/0!

Return on turnover

#DIV/0!

#DIV/0!

Mxx a - Retail submarket xx**Detailed Statement of Turnover and Costs by Individual Products**

for the year ended 31 December 20xx

Code of the Product	Name of the Product	Turnover	Transfer charges from other Markets	Total Cost Specific To the Market	Total Cost	Return	Gross margin: Return/total costs	Actual volume sold	Unit of usage	Turnover / Actual volume sold	Transfer Charge / Actual volume sold	Total Cost Specific to the Market / Actual volume sold	Total Cost / Actual volume sold
		QAR	QAR	QAR	QAR	QAR	%	various		QAR	QAR	QAR	QAR
ABCD	Individual Product - Access - Copper	0	0	0	0	0	#DIV/0!	0	# of subs	0	0	0	0
EFGH	Individual Product - Access - Fiber	0	0	0	0	0	#DIV/0!	0	# of subs	0	0	0	0
....	....	0	0	0	0	0	#DIV/0!	0	# of subs	0	0	0	0
Total		0	0	0	0	0	#DIV/0!						

Detailed Statement of Turnover and Costs by Products

for the year ended 31 December 20xx -1

Code of the Product	Name of the Product	Turnover	Transfer charges from other Markets	Total Cost Specific To the Market	Total Cost	Return	Gross margin: Return/total costs	Actual volume sold	Unit of usage	Turnover / Actual volume sold	Transfer Charge / Actual volume sold	Total Cost Specific to the Market / Actual volume sold	Total Cost / Actual volume sold
		QAR	QAR	QAR	QAR	QAR	%	various		QAR	QAR	QAR	QAR
ABCD	Individual Product - Access - Copper	0	0	0	0	0	#DIV/0!	0	# of subs	0	0	0	0
EFGH	Individual Product - Access - Fiber	0	0	0	0	0	#DIV/0!	0	# of subs	0	0	0	0
....	....	0	0	0	0	0	#DIV/0!	0	# of subs	0	0	0	0
Total		0	0	0	0	0	#DIV/0!						

Mxx a - Retail submarket xx

Statement of Transfer Charges to the Market attributed to the Products

for the year ended 31 December 20xx

Code of the Wholesale Market	Mx	Mx	Mx	Mx	Mx	Mx
Code of the Wholesale Product	ABCD	EFGH	ILMN	OPQR	STUV	
Name of the Wholesale Product	...	...	...	...	...
Description of the Driver used to attribute the Wholesale Product to the Retail product	...	...	...	...	...
Total Cost of the Wholesale Product	30.00	20.00	15.00	15.00	15.00	80.00
Actual Volume of the Wholesale Product	10.00	10.00	10.00	10.00	10.00	10.00
Total Cost Per Unit	3.00	2.00	1.50	1.50	1.50	0.00

Code of the Retail Product	Name of the Retail Product	Transfer Charge (i.e. network cost)					
ABCD	Individual Product - Access - Copper	QAR	QAR	QAR	QAR	QAR	QAR
EFGH	Individual Product - Access - Fiber	10.00	5.00	2.00	3.00	10.00	0.00
...	...	10.00	5.00	2.00	3.00	0.00	20.00
Total		20.000	10.000	4.000	6.000	0.000	40.000

Statement of Transfer Charges to the Market attributed to the Products

for the year ended 31 December 20xx-1

Code of the Wholesale Market	Mx	Mx	Mx	Mx	Mx	Mx
Code of the Wholesale Product	ABCD	EFGH	ILMN	OPQR	STUV	
Name of the Wholesale Product	...	...	...	...	...
Description of the Driver used to attribute the Wholesale Product to the Retail product	...	...	...	...	...
Total Cost of the Wholesale Product	30.00	20.00	15.00	15.00	15.00	80.00
Actual Volume of the Wholesale Product	10.00	10.00	10.00	10.00	10.00	10.00
Total Cost Per Unit	3.00	2.00	1.50	1.50	1.50	0.00

Code of the Retail Product	Name of the Retail Product	Transfer Charge (i.e. network cost)					
ABCD	Individual Product - Access - Copper	QAR	QAR	QAR	QAR	QAR	QAR
EFGH	Individual Product - Access - Fiber	10.00	5.00	2.00	3.00	10.00	0.00
...	...	10.00	5.00	2.00	3.00	0.00	20.00
Total		20.000	10.000	4.000	6.000	0.000	40.000

Report # ...

Mxx a - Retail submarket xx

Statement of Cost Specific to the Market attributed to the Products

for the year ended 31 December 20xx

Code of the Cost Center Name of the Cost Center Description of the Driver used to attribute the Wholesale Product to the Retail product	ABCD Billing		EFGH Marketing		ILMN Sales		OPQR Customer Care		WXYZ Business sustaining	
	
Total Cost of the Cost Center	30.00		20.00		15.00		15.00		10.00	
Actual Volume of the Cost Center	10.00		10.00		10.00		10.00		10.00	
Total Cost Per Unit	3.00		2.00		1.50		1.50		0.00	
	QAR		Unit (i.e. # of invoices, # of hours, # of events, # of call to the customer care weighted with the duration, etc.)		QAR/unit		Total		90.000	

Code of the Retail Product	Name of the Retail Product	Cost Specific attributed to the product					
		QAR	QAR	QAR	QAR	QAR	QAR
ABCD	Individual Product - Access - Copper	10.00	5.00	2.00	3.00	0.00	3.00
EFGH	Individual Product - Access - Fiber	10.00	5.00	2.00	3.00	0.00	1.00
....						
Total		20.000	10.000	4.000	6.000	0.000	4.000

Statement of Cost Specific to the Market attributed to the Products

for the year ended 31 December 20xx-1

Code of the Cost Center Name of the Cost Center Description of the Driver used to attribute the Wholesale Product to the Retail product	ABCD Billing		EFGH Marketing		ILMN Sales		OPQR Customer Care		WXYZ Business sustaining			
		
Total Cost of the Cost Center	30.00		20.00		15.00		15.00		10.00		90.000	
Actual Volume of the Cost Center	10.00		10.00		10.00		10.00		10.00			
Total Cost Per Unit	3.00		2.00		1.50		1.50		0.00			
	QAR											
	Unit (i.e. # of invoices, # of hours, # of events, # of call to the customer care weighted with the duration, etc.)											
	QAR/unit											
	Total											

Code of the Retail Product	Name of the Retail Product	Cost Specific attributed to the product						QAR
		QAR	QAR	QAR	QAR	QAR	QAR	
ABCD	Individual Product - Access - Copper	10.00	5.00	2.00	3.00	0.00	3.00	23.000
EFGH	Individual Product - Access - Fiber	10.00	5.00	2.00	3.00	0.00	1.00	21.000
.....							
Total		20.000	10.000	4.000	6.000	0.000	4.000	44.000

Report # ...

#	Actual volume sold		Unit of usage		Total Cost / Actual volume sold	
	5.00	# of subs	50.00	# of subs	QAR/unit	
0.600						
0.020						

#	Actual volume sold		Unit of usage		Total Cost / Actual volume sold	
			# of subs		QAR/unit	
	5.00				0.600	
	50.00				0.020	

3 Wholesale Markets

3.1 Wholesale Markets – Reporting Obligations

Wholesale relevant markets	Profit and Loss Account	Statement of Mean Capital Employed	Summary of own network cost	Summary of cost specific to the market	Summary of Transfer Charges	Detailed Statement of Turnover and Costs by Individual Services	Detailed Statement of own network cost by Individual Services	Detailed Statement of Cost Specific to the Market attributed to the Services	Detailed Statement of Transfer Charges	Statement of Network Cost attributed to the Services	Statement of Cost Specific to the Market attributed to the Services
Total Wholesale Relevant Markets	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No
M6 - Wholesale call origination on public telecommunications networks at a fixed location	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M7 - Wholesale termination on individual telecommunications networks at a fixed location	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M8 - Wholesale physical access to network infrastructure	Yes	Yes	No	No	No	No	No	No	No	No	No
M8a - Physical access to SPs' mobile sites, masts, towers, including relevant ancillary facilities/services and colocation space	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M8b - Physical access to SPs' dark fiber and copper, including relevant ancillary facilities/services and colocation space	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M8c - Physical access to SPs' ducts, including relevant ancillary facilities/services and colocation space	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M8d - Functional access to international gateway facilities required to gain international connectivity (including, but not limited to, physical access to the facilities, colocation space, cross-connects and other relevant ancillary facilities and/or services).	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M9 - Wholesale broadband access at a fixed location	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M10 - National trunk segment of (national and international) wholesale leased lines services	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M11 - Terminating segment of (national and international) wholesale leased lines services	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M12 - International transit segment of international wholesale leased lines services	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M13 - Wholesale access and origination on public mobile networks	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M14 - Wholesale termination on individual mobile networks	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes

3.2 Wholesale Markets – Separated Accounts (pro forma)

Report #...

Wholesale - Total of All Relevant Markets

PROFIT AND LOSS ACCOUNT

for the year ended 31 December

20xx

QAR

20xx - 1

QAR

Turnover

Charges to Retail and Wholesale Relevant Markets

M1 - Retail national fixed voice and broadband services
M2 - Retail international outgoing call services
M3 - Retail national leased lines services
M4 - Retail international leased lines services
M5 - Retail national mobile voice and broadband services
M6 - Wholesale call origination on public telecommunications networks at a fixed location
M7 - Wholesale termination on individual telecommunications networks at a fixed location
M8 - Wholesale physical access to network infrastructure
M9 - Wholesale broadband access at a fixed location
M10 - National trunk segment of (national and international) wholesale leased lines services
M11 - Terminating segment of (national and international) wholesale leased lines services
M12 - International transit segment of international wholesale leased lines services
M13 - Wholesale access and origination on public mobile networks
M14 - Wholesale termination on individual mobile networks

Total Charges to Retail and Wholesale Relevant Markets (A)

Charges to Other market products

Non relevant Wholesale Market for mobile broadband services

Other

Total Charges to other market products (B)

External turnover

M6 - Wholesale call origination on public telecommunications networks at a fixed location
M7 - Wholesale termination on individual telecommunications networks at a fixed location
M8 - Wholesale physical access to network infrastructure
M9 - Wholesale broadband access at a fixed location
M10 - National trunk segment of (national and international) wholesale leased lines services
M11 - Terminating segment of (national and international) wholesale leased lines services
M12 - International transit segment of international wholesale leased lines services
M13 - Wholesale access and origination on public mobile networks
M14 - Wholesale termination on individual mobile networks

Total external turnover (C)

Total turnover (D=A+B+C)

Costs

Own network costs

Primary operating costs
Support operating costs
Depreciation
Other expenses (net of other income)
Cost of Capital

Total Own Network Costs (E)

Costs Specific to Wholesale Markets

Primary operating costs
Support operating costs
Depreciation
Other expenses (net of other income)
Business Sustaining
Cost of Capital

Costs Specific to Wholesale Markets (F)

Transfer charges in to each market

M6 - Wholesale call origination on public telecommunications networks at a fixed location
M7 - Wholesale termination on individual telecommunications networks at a fixed location
M8 - Wholesale physical access to network infrastructure
M9 - Wholesale broadband access at a fixed location
M10 - National trunk segment of (national and international) wholesale leased lines services
M11 - Terminating segment of (national and international) wholesale leased lines services
M12 - International transit segment of international wholesale leased lines services
M13 - Wholesale access and origination on public mobile networks
M14 - Wholesale termination on individual mobile networks
Non relevant Wholesale Market for mobile broadband services
Other

Total Transfer Charges (G)

Total costs (H=E+F+G)

Return (I=D-H)

STATEMENT OF MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx

QAR

20xx - 1

QAR

Non-current assets

Property, plant and equipment
Other non current assets

Total non-current assets

Current Assets

Inventories
Accounts and other receivables
Bank balances and cash

Total current assets

Current Liabilities

Accounts payable, accruals and deferred revenue

Total current liabilities

Mean capital employed

RETURN ON MEAN CAPITAL EMPLOYED

for the year ended 31 December

20xx

QAR

20xx - 1

QAR

Return on mean capital employed

Return on turnover

Wholesale - Total of All Relevant Markets**Detailed Statement of own network costs**

for the year ended 31 December 20xx

Code of the Individual Wholesale Product	Description of the Individual Wholesale Product	M6 - Wholesale call origination on public telecommunications networks at a fixed location		M7 - Wholesale termination on individual telecommunications networks at a fixed location		M8 - Wholesale physical access to network infrastructure		M9 - Wholesale broadband access at a fixed location		M10 - National trunk segment of (national and international) wholesale leased lines services		M11 - Terminating segment of (national and international) wholesale leased lines services		M12 - International transit segment of international wholesale leased lines services		M13 - Wholesale access and origination on public mobile networks		M14 - Wholesale termination on individual mobile networks		Total own network costs	
		QAR		QAR		QAR		QAR		QAR		QAR		QAR		QAR		QAR		QAR	
ABCD	Mobile Termination for OLO	0		0		0		0		0		0		0		0		0		0	
EFGH	Mobile Termination for Retail Products	0		0		0		0		0		0		0		0		0		0	
ILMN	Access to ducts for OLO	0		0		0		0		0		0		0		0		0		0	
OPQR	Access to ducts for Retail Products	0		0		0		0		0		0		0		0		0		0	
....	Duct Supervision for OLO	0		0		0		0		0		0		0		0		0		0	
....	Duct Supervision for Retail Products	0		0		0		0		0		0		0		0		0		0	
....	....	0		0		0		0		0		0		0		0		0		0	
Total		0		0		0		0		0		0		0		0		0		0	

Summary of own network costs

for the year ended 31 December 20xx - 1

Code of the Individual Wholesale Product	Description of the Individual Wholesale Product	M6 - Wholesale call origination on public telecommunications networks at a fixed location		M7 - Wholesale termination on individual telecommunications networks at a fixed location		M8 - Wholesale physical access to network infrastructure		M9 - Wholesale broadband access at a fixed location		M10 - National trunk segment of (national and international) wholesale leased lines services		M11 - Terminating segment of (national and international) wholesale leased lines services		M12 - International transit segment of international wholesale leased lines services		M13 - Wholesale access and origination on public mobile networks		M14 - Wholesale termination on individual mobile networks		Total own network costs	
		QAR		QAR		QAR		QAR		QAR		QAR		QAR		QAR		QAR		QAR	
ABCD	Mobile Termination for OLO	0		0		0		0		0		0		0		0		0		0	
EFGH	Mobile Termination for Retail Products	0		0		0		0		0		0		0		0		0		0	
ILMN	Access to ducts for OLO	0		0		0		0		0		0		0		0		0		0	
OPQR	Access to ducts for Retail Products	0		0		0		0		0		0		0		0		0		0	
....	Duct Supervision for OLO	0		0		0		0		0		0		0		0		0		0	
....	Duct Supervision for Retail Products	0		0		0		0		0		0		0		0		0		0	
....	....	0		0		0		0		0		0		0		0		0		0	
Total		0		0		0		0		0		0		0		0		0		0	

Wholesale - Total of All Relevant Markets**Summary of Cost Specific to the Markets**

for the year ended 31 December 20xx

		M6 - Wholesale call origination on public telecommunications networks at a fixed location	M7 - Wholesale termination on individual telecommunications networks at a fixed location	M8 - Wholesale physical access to network infrastructure	M9 - Wholesale broadband access at a fixed location	M10 - National trunk segment of (national and international) wholesale leased lines services	M11 - Terminating segment of (national and international) wholesale leased lines services	M12 - International transit segment of international wholesale leased lines services	M13 - Wholesale access and origination on public mobile networks	M14 - Wholesale termination on individual mobile networks	Total Cost Specific to the Markets
Code of the Cost Center	Name of the Cost Center	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR
ABCD	Billing	0	0	0	0	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0	0	0	0	0
....		0	0	0	0	0	0	0	0	0	0
WXYZ	Business sustaining	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0

Detailed Statement of Cost Specific to the Markets

for the year ended 31 December 20xx -1

		M6 - Wholesale call origination on public telecommunications networks at a fixed location	M7 - Wholesale termination on individual telecommunications networks at a fixed location	M8 - Wholesale physical access to network infrastructure	M9 - Wholesale broadband access at a fixed location	M10 - National trunk segment of (national and international) wholesale leased lines services	M11 - Terminating segment of (national and international) wholesale leased lines services	M12 - International transit segment of international wholesale leased lines services	M13 - Wholesale access and origination on public mobile networks	M14 - Wholesale termination on individual mobile networks	Total Cost Specific to the Markets
Code of the Cost Center	Name of the Cost Center	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR
ABCD	Billing	0	0	0	0	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0	0	0	0	0
....		0	0	0	0	0	0	0	0	0	0
WXYZ	Business sustaining	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0

Wholesale - Transfer Charges

Summary of the Transfer Charges for the year ended 31 December 20xx

Transfer to	M1a	M1b	M1c	M2a	M2b	M2c	M2d	M3	M4	M5a	M5b	M6	M7	M8a	M8b	M8c	M8d	M9	M10	M11	M12	M13	M14	Mobile BB	Other
Transfer from	M1a	M1b	M1c	M2a	M2b	M2c	M2d	M3	M4	M5a	M5b	M6	M7	M8a	M8b	M8c	M8d	M9	M10	M11	M12	M13	M14	Mobile BB	Other
M1a																									
M1b																									
M1c																									
M2a																									
M2b																									
M2c																									
M2d																									
M3																									
M4																									
M5a																									
M5b																									
M6																									
M7																									
M8a																									
M8b																									
M8c																									
M8d																									
M9																									
M10																									
M11																									
M12																									
M13																									
M14																									
Mobile																									
Broadband																									
Other																									

Detailed Statement of the Transfer Charges for the year ended 31 December 20xx -1

Transfer to	M1a	M1b	M1c	M2a	M2b	M2c	M2d	M3	M4	M5a	M5b	M6	M7	M8a	M8b	M8c	M8d	M9	M10	M11	M12	M13	M14	Mobile Broadband	Other
Transfer from	M1a	M1b	M1c	M2a	M2b	M2c	M2d	M3	M4	M5a	M5b	M6	M7	M8a	M8b	M8c	M8d	M9	M10	M11	M12	M13	M14	Mobile Broadband	Other
M1a																									
M1b																									
M1c																									
M2a																									
M2b																									
M2c																									
M2d																									
M3																									
M4																									
M5a																									
M5b																									
M6																									
M7																									
M8a																									
M8b																									
M8c																									
M8d																									
M9																									
M10																									
M11																									
M12																									
M13																									
M14																									
Mobile																									
Broadband																									
Other																									

Mxx - Wholesale xx

PROFIT AND LOSS ACCOUNT		2014	2013
for the year ended 31 December		QAR	QAR
Turnover			
Charges to Retail and Wholesale Relevant Markets			
M1 - Retail national fixed voice and broadband services		0	0
M2 - Retail international outgoing call services		0	0
M3 - Retail national leased lines services		0	0
M4 - Retail international leased lines services		0	0
M5 - Retail national mobile voice and broadband services		0	0
M6 - Wholesale call origination on public telecommunications networks at a fixed location		0	0
M7 - Wholesale termination on individual telecommunications networks at a fixed location		0	0
M8 - Wholesale physical access to network infrastructure		0	0
M9 - Wholesale broadband access at a fixed location		0	0
M10 - National trunk segment of (national and international) wholesale leased lines services		0	0
M11 - Terminating segment of (national and international) wholesale leased lines services		0	0
M12 - International transit segment of international wholesale leased lines services		0	0
M13 - Wholesale access and origination on public mobile networks		0	0
M14 - Wholesale termination on individual mobile networks		0	0
Total Charges to Retail and Wholesale Relevant Markets (A)		0	0
Charges to Other market products			
Non relevant Wholesale Market for mobile broadband services		0	0
Other		0	0
Total Charges to other market products (B)		0	0
External turnover			
M6 - Wholesale call origination on public telecommunications networks at a fixed location		0	0
M7 - Wholesale termination on individual telecommunications networks at a fixed location		0	0
M8 - Wholesale physical access to network infrastructure		0	0
M9 - Wholesale broadband access at a fixed location		0	0
M10 - National trunk segment of (national and international) wholesale leased lines services		0	0
M11 - Terminating segment of (national and international) wholesale leased lines services		0	0
M12 - International transit segment of international wholesale leased lines services		0	0
M13 - Wholesale access and origination on public mobile networks		0	0
M14 - Wholesale termination on individual mobile networks		0	0
Total external turnover (C)		0	0
Total turnover (D=A+B+C)		0	0
Costs			
Own network costs			
Primary operating costs		0	0
Support operating costs		0	0
Depreciation		0	0
Other expenses (net of other income)		0	0
Cost of Capital		0	0
Total Own Network Costs (E)		0	0
Costs Specific to Wholesale Markets			
Primary operating costs		0	0
Support operating costs		0	0
Depreciation		0	0
Other expenses (net of other income)		0	0
Business Sustaining		0	0
Cost of Capital		0	0
Costs Specific to Wholesale Markets (F)		0	0
Transfer charges in to each market			
M6 - Wholesale call origination on public telecommunications networks at a fixed location		0	0
M7 - Wholesale termination on individual telecommunications networks at a fixed location		0	0
M8 - Wholesale physical access to network infrastructure		0	0
M9 - Wholesale broadband access at a fixed location		0	0
M10 - National trunk segment of (national and international) wholesale leased lines services		0	0
M11 - Terminating segment of (national and international) wholesale leased lines services		0	0
M12 - International transit segment of international wholesale leased lines services		0	0
M13 - Wholesale access and origination on public mobile networks		0	0
M14 - Wholesale termination on individual mobile networks		0	0
Non relevant Wholesale Market for mobile broadband services		0	0
Other		0	0
Total Transfer Charges (G)		0	0
Total costs (H=E+F+G)		0	0
Return (I=D-H)		0	0

STATEMENT OF MEAN CAPITAL EMPLOYED		20xx	20xx - 1
for the year ended 31 December		QAR	QAR
Non-current assets			
Property, plant and equipment		0	0
Other non-current assets		0	0
Total non-current assets		0	0
Current Assets			
Inventories		0	0
Accounts and other receivables		0	0
Bank balances and cash		0	0
Total current assets		0	0
Current Liabilities			
Accounts payable, accruals and deferred revenue		0	0
Total current liabilities		0	0
Mean capital employed		0	0
RETURN ON MEAN CAPITAL EMPLOYED		20xx	20xx - 1
for the year ended 31 December		QAR	QAR
Return on mean capital employed		#DIV/0!	#DIV/0!
Return on turnover		#DIV/0!	#DIV/0!

Mxx - Wholesale xxx

Detailed Statement of Turnover and Costs by Products

for the year ended 31 December 20xx

Code of the Individual Wholesale Product	Description of the Individual Wholesale Product	Turnover	Total Own Network Cost	Total Cost Specific To the Market	Total Cost Transferred in	Total Cost	Return	Gross margin: Return/total costs	Actual volume sold	Unit of usage	Turnover / Actual volume sold	Total Network Cost / Actual volume sold	Total Cost Specific to the Market / Actual volume sold	Total Cost / Actual volume sold
ABCD	Mobile Termination for OLO	QAR	0	0	0	0	0	%	0	# min	0	0	0	0
EFGH	Mobile Termination for Retail Products	QAR	0	0	0	0	0	%	0	# min	0	0	0	0
...	...	QAR	0	0	0	0	0	%	0	...	0	0	0	0
...	...	QAR	0	0	0	0	0	%	0	...	0	0	0	0
Total		QAR	0	0	0	0	0	%	0		0	0	0	0

Detailed Statement of Turnover and Costs by Products

for the year ended 31 December 20xx -1

Code of the Individual Wholesale Product	Description of the Individual Wholesale Product	Turnover	Total Own Network Cost	Total Cost Specific To the Market	Total Cost Transferred in	Total Cost	Return	Gross margin: Return/total costs	Actual volume sold	Unit of usage	Turnover / Actual volume sold	Total Network Cost / Actual volume sold	Total Cost Specific to the Market / Actual volume sold	Total Cost / Actual volume sold
ABCD	Mobile Termination for OLO	QAR	0	0	0	0	0	%	0	# min	0	0	0	0
EFGH	Mobile Termination for Retail Products	QAR	0	0	0	0	0	%	0	# min	0	0	0	0
...	...	QAR	0	0	0	0	0	%	0	...	0	0	0	0
...	...	QAR	0	0	0	0	0	%	0	...	0	0	0	0
Total		QAR	0	0	0	0	0	%	0		0	0	0	0

Mxx - Wholesale xx

Detailed Statement of Own Network Cost per Network Component

for the year ended 31 December 20xx

Own Network Costs

Code of the Network Component	Name of the Network Component	Primary operating costs		Support operating costs		Depreciation		Other expenses (net of other income)		Total Operating Cost		Cost of Capital		Mean Capital Employed		Total Cost	
		QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR
ABCD	Universal Media Gateway (UMG)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EFGH	Softswitch (SS)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IJKL	....		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
...	....		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detailed Statement of Own Network Cost per Network Component

for the year ended 31 December 20xx-1

Own Network Costs

Code of the Network Component	Name of the Network Component	Primary operating costs		Support operating costs		Depreciation		Other expenses (net of other income)		Total Operating Cost		Cost of Capital		Mean Capital Employed		Total Cost	
		QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR
ABCD	Universal Media Gateway (UMG)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EFGH	Softswitch (SS)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IJKL	....		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
...	....		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Report #			
Total volume - effective usage of the element	Description of the Effective unit of usage	Cost per unit of usage	
various			
			#DIV/0!
			#DIV/0!
			#DIV/0!
Total volume - effective usage of the element	Description of the Effective unit of usage	Cost per unit of usage	
various			
			#DIV/0!
			#DIV/0!
			#DIV/0!

Mxx - Wholesale xx**Detailed Statement of Cost Specific to the Market**

for the year ended 31 December 20xx

Code of the Cost Center	Name of the Cost Center	Primary operating costs		Support operating costs		Depreciation		Other expenses (net of other income)		Total Operating Cost		Mean Capital Employed		Cost of Capital		Total Cost Specific to the Market	
		QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR
ABCD	Billing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
....																
WVYZ	Business sustaining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detailed Statement of Cost Specific to the Market

for the year ended 31 December 20xx -1

Code of the Cost Center	Name of the Cost Center	Primary operating costs		Support operating costs		Depreciation		Other expenses (net of other income)		Total Operating Cost		Mean Capital Employed		Cost of Capital		Total Cost Specific to the Market	
		QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR	QAR
ABCD	Billing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EFGH	Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ILMN	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OPQR	Customer Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
....																
WVYZ	Business sustaining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Mxx- Wholesale xx

Detailed Statement of the Transfer Charges

for the year ended 31 December 20xx

Transfer from				Transfer to					
Product Code	Name of the Wholesale Product	Unit	Network Cost per unit QAR/unit	Product Code	Name of the Retail/Wholesale Product	Market	Sub-market	Volume Transferred Unit	Transfer Charge QAR
ABCD	Termination - Internal Product	5.00	description of the unit	ABCD	Retail national fixed call services - F.M on net	M1	M1b	1,000.00	5,000
.....	.....	.....	description of the unit	Total	Total Transfer Charge to M1	.....	.....	.....	5,000
ABCD	Termination - Internal Product	5.00	description of the unit	EFGH	Retail national mobile voice call ... Residential customers - M.M on net	M5	M5a	10,000.00	50,000
ABCD	Termination - Internal Product	6.00	description of the unit	ILMN	Retail national mobile voice call ... Business customers - M.M on net	M5	M5b	5,000.00	30,000
ABCD	Termination - Internal Product	5.00	description of the unit	STUV	Retail national mobile voice call ... Residential customers - incoming M.M off net	M5	M5a	3,000.00	15,000
ABCD	Termination - Internal Product	6.00	description of the unit	ILMN	Retail national mobile voice call ... Business customers - incoming M.M	M5	M5b	1,000.00	6,000
.....	.....	.....	description of the unit	Total	Total Transfer Charge to M5	.....	.....	.....	101,000
.....	.....	.....	description of the unit	.....	.....	.....	.....	.....	.....
.....	.....	.....	description of the unit	Total	Total Transfer Charge to Mx	.....	.....	.....	0
.....	.....	.....	description of the unit	Total	Total Transfer	.....	.....	.....	106,000

Detailed Statement of the Transfer Charges

for the year ended 31 December 20xx -1

Transfer from				Transfer to					
Product Code	Name of the Wholesale Product	Network Cost per unit QAR/unit	Unit	Product Code	Name of the Retail/Wholesale Product	Market	Sub-market	Volume Transferred Unit	Transfer Charge QAR
ABCD	Termination - Internal Product	5.00	description of the unit	ABCD	Retail national fixed call services - F.M on net	M1	M1b	1,000.00	description of the unit
.....	.....	.....	description of the unit	.....	.....	.....	.....	.....	5,000
				Total Transfer Charge to M1					5,000
ABCD	Termination - Internal Product	5.00	description of the unit	EFGH	Retail national mobile voice call ... Residential customers - M.M on net	M5	M5a	10,000.00	description of the unit
ABCD	Termination - Internal Product	6.00	description of the unit	ILMN	Retail national mobile voice call ... Business customers - M.M on net	M5	M5b	5,000.00	description of the unit
ABCD	Termination - Internal Product	5.00	description of the unit	STUV	Retail national mobile voice call ... Residential customers - incoming M.M off net	M5	M5a	3,000.00	description of the unit
ABCD	Termination - Internal Product	6.00	description of the unit	ILMN	Retail national mobile voice call ... Business customers - incoming M.M	M5	M5b	1,000.00	description of the unit
.....	.....	.....	description of the unit	.....	.....	.....	.....	.....	6,000
				Total Transfer Charge to M5					101,000
.....	.....	.....	description of the unit	.....	.....	.....	.....	.....	0
				Total Transfer Charge to Mx					0
				Total Transfer					106,000

Mxx - Wholesale xx**Statement of Network Cost attributed to the Products**

for the year ended 31 December 20xx-1

Code of the Network Component		ABCD	EFGH	ILMN	OPQR	STUV	...	Total
Name of the Network Component								
Description of the Driver used to attribute the Network Component Costs to the Products Unit		Driver A QAR/...	Driver B QAR/...	Driver A QAR/...	Driver X QAR/...	...	QAR/...	
Total Cost of the Network Component	QAR unit	10	5	15				30
Total usage of the Network Component		5	1	5				
Cost Per Unit	QAR/unit	2,000	5,000	3,000				
Code of the Product	Name of the Wholesale Product	Usage Factor						
ABCD	Termination - Internal Product	0.50	0.50	0.50				
EFGH	Termination External Product	0.50	0.50	0.50				
...	...							
Code of the Product	Name of the Wholesale Product	Cost per unit						
		QAR/unit	QAR/unit	QAR/unit	QAR/unit	QAR/unit	QAR/unit	
ABCD	Termination - Internal Product	1,000	2,500	1,500				5,000
EFGH	Termination External Product	1,000	2,500	1,500				5,000
...	...							
Code of the Product	Name of the Wholesale Product	Total Cost						
		QAR	QAR	QAR	QAR	QAR	QAR	Total QAR
ABCD	Termination - Internal Product	8	4	12	0	0	0	24
EFGH	Termination External Product	2	1	3	0	0	0	6
...	...	0	0	0	0	0	0	0

Statement of Network Cost attributed to the Products

for the year ended 31 December 20xx-1

Code of the Network Component		ABCD	EFGH	ILMN	OPQR	STUV	...	Total
Name of the Network Component								
Description of the Driver used to attribute the Network Component Costs to the Products Unit		Driver A QAR/...	Driver B QAR/...	Driver A QAR/...	Driver X QAR/...	...	QAR/...	
Total Cost of the Network Component	QAR unit	10	5	15				30
Total usage of the Network Component		5	1	5				
Cost Per Unit	QAR/unit	2,000	5,000	3,000				
Code of the Product	Name of the Product	Usage Factor						
ABCD	Termination - Internal Product	0.50	0.50	0.50				
EFGH	Termination External Product	0.50	0.50	0.50				
...	...							
Code of the Product	Name of the Product	Cost per unit						
		QAR/unit	QAR/unit	QAR/unit	QAR/unit	QAR/unit	QAR/unit	
ABCD	Termination - Internal Product	1,000	2,500	1,500				5,000
EFGH	Termination External Product	1,000	2,500	1,500				5,000
...	...							
Code of the Product	Name of the Product	Total Cost						
		QAR	QAR	QAR	QAR	QAR	QAR	Total QAR
ABCD	Termination - Internal Product	8	4	12	0	0	0	24
EFGH	Termination External Product	2	1	3	0	0	0	6
...	...	0	0	0	0	0	0	0

Report # ...

Actual volume sold	Unit of usage # of subs	Total Cost / Actual volume sold
5.00	# of subs	0.00
50.00	# of subs	0.02

Actual volume sold	Unit of usage # of subs # of subs	Total Cost / Actual volume sold
5.00	# of subs	0.00
50.00	# of subs	0.02

4 Others

4.1 Others – Reporting Obligations

Others	Profit and Loss Account	Statement of Mean Capital Employed	Summary of own network cost	Summary of cost specific to the market	Summary of Transfer Charges	Detailed Statement of Turnover and Costs by Individual Services	Detailed Statement of own network cost by Individual Services	Detailed Statement of Cost Specific to the Market attributed to the Services	Detailed Statement of Transfer Charges	Statement of Network Cost attributed to the Services	Statement of Cost Specific to the Market attributed to the Services
M50 – Wholesale Mobile Broadband	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
M90 – Other Retail Products	Yes	Yes	No	Yes	No	No	No	No	No	No	No
TV	No	No	No	No	No	Yes	No	No	No	No	No
Data Center	No	No	No	No	No	Yes	No	No	No	No	No
Handsets	No	No	No	No	No	Yes	No	No	No	No	No
...	No	No	No	No	No	Yes	No	No	No	No	No
M100 – Other Wholesale Products	Yes	Yes	Yes	No	Yes	No	No	No	No	No	No
Hubbing	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
Call Termination for inbound international traffic	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
....	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
M200 – Other services	Yes	Yes	No	No	No	No	No	No	No	No	No
· Financial Activities	No	No	No	No	No	No	No	No	No	No	No
· Etc.	No	No	No	No	No	No	No	No	No	No	No

4.2 Others – Separated Accounts (pro forma)

- Refer to the Retail and Wholesale pro forma according to the nature of the Other Markets.

Report # ...

Income Statement Reconciliation

Revenue QAR	Total costs QAR	Return QAR
10,000	8,000	2,000
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
10,000	8,000	2,000

Regulatory Reporting Units

- M1 - Retail national fixed voice and broadband services
- M2 - Retail international outgoing call services
- M3 - Retail national leased lines services
- M4 - Retail international leased lines services
- M5 - Retail national mobile voice and broadband services
- M6 - Wholesale call origination on public telecommunications networks at a fixed location
- M7 - Wholesale termination on individual telecommunications networks at a fixed location
- M8 - Wholesale physical access to network infrastructure
- M9 - Wholesale broadband access at a fixed location
- M10 - National trunk segment of (national and international) wholesale leased lines services
- M11 - Terminating segment of (national and international) wholesale leased lines services
- M12 - International transit segment of international wholesale leased lines services
- M13 - Wholesale access and origination on public mobile networks
- M14 - Wholesale termination on individual mobile networks

Non relevant Wholesale Market for mobile broadband services

Other

Total as per regulatory Separated Financial Statements

Eliminations
Elimination of inter Business Unit transfer charges
M1 - Retail national fixed voice and broadband services
M2 - Retail international outgoing call services
M3 - Retail national leased lines services
M4 - Retail international leased lines services
M5 - Retail national mobile voice and broadband services
M6 - Wholesale call origination on public telecommunications networks at a fixed location
M7 - Wholesale termination on individual telecommunications networks at a fixed location
M8 - Wholesale physical access to network infrastructure
M9 - Wholesale broadband access at a fixed location
M10 - National trunk segment of (national and international) wholesale leased lines services
M11 - Terminating segment of (national and international) wholesale leased lines services
M12 - International transit segment of international wholesale leased lines services
M13 - Wholesale access and origination on public mobile networks
M14 - Wholesale termination on individual mobile networks
Non relevant Wholesale Market for mobile broadband services
Other

Total as per regulatory Separated Financial Statement (including adjustments)

Items excluded (redundancy, L1 interest etc)			
Rounding off	0	0	0
****			0
Total excluded items	0	0	0

Total excluded items

Total as per regulatory Separated Financial Statement (including adjustments)

Revenue QAR	Total costs QAR	Return QAR
7.000	5.000	2.000

