

Handleiding Regelgeving Accountancy

Engelstalige voorbeeldteksten

INHOUD

Deze pdf bevat de volgende Engelstalige voorbeeldrapportages van sectie II, deel 3 HRA:

INHOUD	1
0. Controleverklaringen in overeenstemming met Standaard 702N	6
<i>0.1.1.1 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)</i>	<i>7</i>
<i>0.1.1.2 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)</i>	<i>11</i>
<i>0.1.1.A Voorbeeldtekst igv enkelvoudige jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld</i>	<i>15</i>
<i>0.1.1.B Voorbeeldtekst igv enkelvoudige jaarrekening obv IFRS, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld</i>	<i>19</i>
<i>0.1.1.C Voorbeeldtekst igv geconsolideerde jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld</i>	<i>23</i>
<i>0.1.1.D Voorbeeldtekst igv geconsolideerde jaarrekening obv IFRS, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld</i>	<i>27</i>
<i>0.1.1.E Voorbeeldtekst igv enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv Titel 9 Boek 2 BW en gezamenlijk in één boekwerk uitgebracht</i>	<i>31</i>
<i>0.1.1.F Voorbeeldtekst igv een enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv IFRS en gezamenlijk in één boekwerk uitgebracht</i>	<i>35</i>
<i>0.1.1.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht</i>	<i>39</i>
<i>0.1.2.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht</i>	<i>43</i>
<i>0.1.3.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht</i>	<i>47</i>
<i>0.1.8.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht</i>	<i>51</i>
<i>0.1.13.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht</i>	<i>56</i>
<i>0.1.15.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht</i>	<i>59</i>
<i>0.2.1.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht</i>	<i>63</i>
1. Controleverklaringen	67
<i>1.1.1.4 Goedkeurende controleverklaring, niet obv Titel 9 Boek 2 BW wel obv in Nederland algemeen aanvaarde grondslagen voor financiële verslaggeving, bijvoorbeeld RJ-Richtlijnen (geen geconsolideerde jaarrekening opgesteld)</i>	<i>68</i>
<i>1.1.1.5 Goedkeurende controleverklaring, Titel 9 Boek 2 BW niet van toepassing; jaarrekening niet opgesteld volgens een in Nederland algemeen aanvaard verslaggevingsstelsel, doch wel in overeenstemming met de door de entiteit gekozen en beschreven grondslagen</i>	<i>70</i>
<i>1.2.1.1 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)</i>	<i>72</i>
<i>1.2.2 Voorbeeldtekst igv jaarrekening obv IFRS (geen geconsolideerde jaarrekening opgesteld)</i>	<i>74</i>
<i>1.2.1.A Voorbeeldtekst igv enkelvoudige jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld</i>	<i>76</i>
<i>1.2.1.B Voorbeeldtekst igv enkelvoudige jaarrekening IFRS, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld</i>	<i>78</i>

1.2.1.C Voorbeeldtekst igv geconsolideerde jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld	80
1.2.1.D Voorbeeldtekst igv geconsolideerde jaarrekening obv IFRS, tevens een afzonderlijke enkelvoudige jaarekening opgesteld	82
1.2.1.E Voorbeeldtekst igv enkelvoudige en geconsolideerde jaarrekening, beide opgesteld conform Titel 9 Boek 2 BW en gezamenlijk in één boekwerk uitgebracht	84
1.2.1.F Voorbeeldtekst igv een enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv IFRS en gezamenlijk in één boekwerk uitgebracht	86
1.2.1.G Voorbeeldtekst igv enkelvoudige jaarrekening, opgesteld conform Titel 9 Boek 2 BW en een geconsolideerde jaarrekening, opgesteld conform IFRS en gezamenlijk in één boekwerk uitgebracht	88
1.2.20.1 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)	90
1.2.20.1.1 Controleverklaring van oordeelonthouding; niet voldoende en geschikte controle-informatie over de beginbalans, wel over de eindbalans	92
1.2.20.2 Voorbeeldtekst igv jaarrekening obv IFRS (geen geconsolideerde jaarrekening opgesteld)	94
1.2.20.A Voorbeeldtekst igv enkelvoudige jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld	96
1.2.20.B Voorbeeldtekst igv enkelvoudige jaarrekening IFRS, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld	98
1.2.20.C Voorbeeldtekst igv geconsolideerde jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld	100
1.2.20.D Voorbeeldtekst igv geconsolideerde jaarrekening obv IFRS, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld	102
1.2.20.E Voorbeeldtekst igv enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld conform Titel 9 Boek 2 BW en gezamenlijk in één boekwerk uitgebracht	104
1.2.20.F Voorbeeldtekst igv een enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv IFRS en gezamenlijk in één boekwerk uitgebracht	106
1.2.20.G Voorbeeldtekst igv enkelvoudige jaarrekening, opgesteld conform Titel 9 Boek 2 BW en een geconsolideerde jaarrekening, opgesteld conform IFRS en gezamenlijk in één boekwerk uitgebracht	108
13.1.1 Controleverklaring bij een volledige set van financiële overzichten, opgesteld op basis van eisen voor financiële verslaggeving uit een contract (compliance framework)	110
1.3.1.2 Controleverklaring bij een volledige set van financiële overzichten, opgesteld op basis van fiscale grondslagen (compliance framework)	112
1.4.1 Controleverklaring voor consolidatiedoeleinden – Het materialiteitsniveau zoals opgegeven in instructies van de groepsaccountant is groter dan die voor de jaarrekening van de entiteit (zelfstandig onderdeel)	114
1.4.8 Controleverklaring voor consolidatiedoeleinden – beperking van materieel belang in de controle, alsmede een bedenking van materieel belang tegen een deel van de opstelling. Het materialiteitsniveau zoals opgegeven in instructies van de groepsaccountant is groter dan die voor de jaarrekening van de entiteit (zelfstandig onderdeel)	116
1.4.21 Controleverklaring voor consolidatiedoeleinden – beperking van materieel belang in de controle doordat de groepsaccountant in de instructies aangeeft dat bepaalde werkzaamheden niet hoeven te worden verricht (deze werkzaamheden worden op groepsniveau uitgevoerd). De component accountant is van mening dat er daardoor sprake is van een beperking in de reikwijdte van de controle ('scope limitation')	118
1.5 Goedkeurende controleverklaring bij zelfstandig balansonderzoek (Titel 9 Boek 2 BW). De balans is opgenomen in een volledige jaarrekening.	120
1.6 Goedkeurende controleverklaring bij zelfstandig balansonderzoek. De balans is niet opgenomen in een volledige jaarrekening.	122
1.7 Goedkeurende controleverklaring inzake een opstelling van ontvangsten en uitgaven	124
1.8 Goedkeurende controleverklaring betreffende omzet projecten	126
1.9 Goedkeurende controleverklaring met betrekking tot onderdelen van de jaarrekening; debiteurenoverzicht	128
1.10 Goedkeurende controleverklaring bij opgave ziekte verzuim	130
1.11.1 Goedkeurende controleverklaring bij opgave verzekerd belang	131

1.11.12	Controleverklaring van oordeelonthouding bij opgave verzekerd belang	132
1.12.1	Controleverklaring bij samengevatte jaarrekening, opgesteld op basis van criteria die door het management zijn ontwikkeld en adequaat toegelicht. Accountant heeft vastgesteld dat de toegepaste criteria aanvaardbaar zijn. Goedkeurend oordeel bij gecontroleerde jaarrekening. Geen aanpassing in verklaring bij gecontroleerde jaarrekening. Datum verklaring samengevatte jaarrekening later dan datum verklaring bij jaarrekening waaraan de samenvatting is ontleend	133
1.12.2	Controleverklaring bij samengevatte jaarrekening, opgesteld op basis van criteria die door het management zijn ontwikkeld en adequaat toegelicht. Accountant heeft vastgesteld dat de toegepaste criteria aanvaardbaar zijn. Oordeel met beperking bij gecontroleerde jaarrekening. Datum verklaring samengevatte jaarrekening later dan datum verklaring bij jaarrekening waaraan de samenvatting is ontleend	134
1.12.3	Goedkeurende controleverklaring bij balans met toelichting kleine rechtspersoon bestemd voor deponering bij het handelsregister	135
1.12.4	Controleverklaring inzake omzet projecten; informatie is rechtstreeks uit de jaarrekening af te leiden	136
2.	Beoordelingsverklaringen	138
2.1.1	Goedkeurende beoordelingsverklaring (nieuw)	139
2.1.2	Goedkeurende beoordelingsverklaring met een onverplichte paragraaf ter benadrukking van aangelegenheden (nieuw)	140
2.1.3	Goedkeurende beoordelingsverklaring met een paragraaf ter benadrukking van onzekerheid omtrent de continuïteit (nieuw)	142
2.1.4	Beoordelingsverklaring met beperking wegens een afwijking van materieel belang (nieuw)	144
2.1.5	Afkeurende beoordelingsverklaring wegens een afwijking van diepgaande invloed (nieuw)	146
2.1.6	Beoordelingsverklaring met de onthouding van een conclusie wegens de onmogelijkheid voldoende en geschikte assurance-informatie te verkrijgen ten aanzien van één post, wat van diepgaande invloed is (nieuw)	148
2.1.7	Beoordelingsverklaring met de onthouding van een conclusie bij eerste uitvoering van een beoordelingsopdracht, wegens de onmogelijkheid voldoende en geschikte assurance-informatie te verkrijgen ten aanzien van de beginbalans, wat van diepgaande invloed is (nieuw)	150
2.2	Beoordelingsverklaring bij een opgave verzekerd belang (nieuw)	152
2.3.1	Goedkeurende beoordelingsverklaring bij (geconsolideerde) tussentijdse cijfers opgesteld in overeenstemming met de Richtlijn voor de jaarverslaggeving 394 voor Tussentijdse berichten	153
2.3.2	Goedkeurende beoordelingsverklaring bij (geconsolideerde) tussentijdse cijfers opgesteld in overeenstemming met IAS 34 zoals aanvaard binnen de Europese Unie	154
2.4.1	Goedkeurende beoordelingsverklaring (oud)	155
2.4.2	Goedkeurende beoordelingsverklaring met een onverplichte paragraaf ter benadrukking van aangelegenheden (oud)	156
2.4.3	Goedkeurende beoordelingsverklaring met een paragraaf ter benadrukking van onzekerheid omtrent de continuïteit (oud)	157
2.4.4	Beoordelingsverklaring met beperking wegens een materiële bedenking tegen de jaarrekening (oud)	158
2.4.5	Afkeurende beoordelingsverklaring wegens een wezenlijke bedenking tegen de jaarrekening (oud)	159
2.4.6	Beoordelingsverklaring met de onthouding van een conclusie wegens een wezenlijke beperking in de beoordeling ten aanzien van één post	160
2.4.7	Beoordelingsverklaring met de onthouding van een conclusie bij eerste uitvoering van een beoordelingsopdracht, wegens een wezenlijke beperking in de beoordeling ten aanzien van de beginbalans (oud)	161
2.5	Goedkeurende beoordelingsverklaring bij opgave verzekerd belang (oud)	163
3.	Assurance- en onderzoeksrapporten	164
3.1.1	Assurance-rapport bij opgave inzake een oplage	165
3.1.2	Assurance-rapport bij opgave inzake een marktaandeel	166
3.1.3	Assurance-rapport bij inschrijving in register	167
3.1.4	Assurance-rapport inzake inlening personeel	168
3.2.1	Goedkeurend onderzoeksrapport bij een prognose	169

3.2.2 Goedkeurend onderzoeksrapport bij een projectie	170
3.3.1 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie over de beschrijving van interne beheersingsmaatregelen en hun opzet	171
3.3.2 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de beschrijving van het systeem van de serviceorganisatie is niet getrouw weergegeven in alle van materieel belang zijnde aspecten	173
3.3.3 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de interne beheersingsmaatregelen zijn niet op afdoende wijze opgezet om een redelijke mate van zekerheid te verschaffen dat de interne beheersingsdoelstellingen die in de beschrijving van de serviceorganisatie van haar systeem staan vermeld, bereikt zullen worden indien de interne beheersingsmaatregelen effectief werken	175
3.3.4 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de accountant van de serviceorganisatie is niet in staat tot het verkrijgen van voldoende en geschikte assurance-informatie	177
3.4.1 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie over de beschrijving van interne beheersingsmaatregelen, hun opzet en werking	179
3.4.2 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de beschrijving van het systeem van de serviceorganisatie is niet getrouw weergegeven in alle van materieel belang zijnde aspecten	181
3.4.3 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de interne beheersingsmaatregelen zijn niet op afdoende wijze opgezet om een redelijke mate van zekerheid te verschaffen dat de interne beheersingsdoelstellingen die in de beschrijving van de serviceorganisatie van haar systeem staan vermeld, bereikt zullen worden indien de interne beheersingsmaatregelen effectief werken	183
3.4.4 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de accountant van de serviceorganisatie is niet in staat tot het verkrijgen van voldoende en geschikte assurance-informatie	185
3.4.5 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de interne beheersingsmaatregelen werkten gedurende de gespecificeerde verslagperiode niet effectief (alleen type 2 rapport)	187
3.5.1 Assurance-rapport van de onafhankelijke accountant betreffende het jaarverslag, redelijke mate van zekerheid	189
3.5.2 Assurance-rapport van de onafhankelijke accountant betreffende het jaarverslag, beperkte mate van zekerheid	191
4. Rapport van feitelijke bevindingen	193
4.1 Stramien voor een rapport van feitelijke bevindingen	194
5. Samenstellingsverklaringen	196
5.1 Samenstellingsverklaring bij een jaarrekening	197
5.2 Samenstellingsverklaring met een onverplichte paragraaf ter benadrukking van aangelegenheden	198
5.3 Samenstellingsverklaring met een paragraaf ter benadrukking van onzekerheid omtrent de continuïteit	199
5.4 Samenstellingsverklaring bij opgave verzekerd belang	200
12. Controleverklaringen en rapportages ten behoeve van banken	201
12.4.1 Rapport van feitelijke bevindingen ex art. 3:72 lid 7 Wft bij Rapportage renterisico kredietinstelling ex art. 3:72 lid 1 Wft	202
15. Voorbeeldteksten in relatie tot prospectussen	205
15.1 Controleverklaring bij geconsolideerde/gecombineerde financiële overzichten voor speciale doeleinden in verband met een prospectus en opgesteld in overeenstemming met IFRS zoals aanvaard binnen de EU	206
15.3 Assurance-rapport inzake een winstverwachting in verband met een prospectus	208
15.4 Assurance-rapport van een onafhankelijke accountant over het opstellen van pro forma financiële informatie die in een prospectus is opgenomen	210

Disclaimer

De NBA heeft zich ten doel gesteld voor een zo betrouwbaar mogelijke uitgave te zorgen. Niettemin is de NBA niet aansprakelijk voor onjuistheden die eventueel in deze uitgave voorkomen.

0. Controleverklaringen in overeenstemming met Standaard 702N

0. Controleverklaringen in overeenstemming met Standaard 702N

0.1.1 Goedkeurende controleverklaring

0.1.1.1 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats).

In our opinion the financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X³ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The financial statements comprise:

1. the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the profit and loss account for 201X⁴; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt. Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹¹*

Responsibilities of management and the supervisory board¹² for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements and for the preparation of the management board report¹³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Optioneel op te nemen ingeval een groepscontrole aan de orde is, bijvoorbeeld belangrijke niet geconsolideerde deelnemingen. Deze tekst inclusief de paragraafkop kan specifiek worden gemaakt.

⁹ Deze tekst kan specifiek worden gemaakt. Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹² Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁴

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁵

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁵ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een raad van commissarissen of soortgelijk orgaan ontbreekt.

Report on other legal and regulatory requirements

Report on the management board report¹⁶ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁷

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁸

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁶ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁷ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁸ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.2 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats).

In our opinion the financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.

The financial statements comprise:

1. the statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
the following statements for 201X⁴:
2. the income statement, the statements of comprehensive income, changes in equity and cash flows; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit,

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: for the year then ended.

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹¹*

Responsibilities of management and the supervisory board¹² for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Optioneel op te nemen ingeval een groepscontrole aan de orde is, bijvoorbeeld belangrijke niet geconsolideerde deelnemingen.

Deze tekst inclusief de paragraafkop kan specifiek worden gemaakt.

⁹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹² Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁴

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁵

Report on other legal and regulatory requirements

Report on the management board report¹⁶ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁷

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁸

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁵ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA.

Zo nodig aanpassen als een raad van commissarissen of soortgelijk orgaan ontbreekt.

¹⁶ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁷ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁸ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.A Voorbeeldtekst igv enkelvoudige jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the company financial statements 201X

Our opinion

We have audited the company financial statements 201X which are part of the financial statements of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats).

In our opinion the company financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X³ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The company financial statements comprise:

1. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the company profit and loss account for 201X⁴; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the company financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these company financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the company financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the company financial statements for qualitative reasons.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the company financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the company financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed. These matters were addressed in the context of our audit of the company financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the company financial statements.¹¹*

Company financial statements as part of the (complete) financial statements

The financial statements include the company financial statements and the consolidated financial statements. The consolidated financial statements have been included in a separate report. For a proper understanding of the financial position and result the company financial statements must be considered in connection with the consolidated financial statements. On [date] we issued a separate auditor's report on the consolidated financial statements.¹²

Responsibilities of management and the supervisory board¹³ for the company financial statements

Management is responsible for the preparation and fair presentation of the company financial statements and for the preparation of the management board report¹⁴, both in accordance with Part 9

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Optioneel op te nemen ingeval een groepscontrole aan de orde is, bijvoorbeeld belangrijke niet geconsolideerde deelnemingen.

Deze tekst inclusief de paragraafkop kan specifiek worden gemaakt.

⁹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹² Nader toelichten ingeval een aangepast oordeel is afgegeven.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the company financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the company financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the company financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the company financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁵

Our responsibilities for the audit of the company financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the company financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the company financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the company financial statements, including the disclosures; and
- Evaluating whether the company financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

¹⁴ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁵ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the company financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁶

Report on other legal and regulatory requirements

Report on the management board report¹⁷ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the company financial statements.

Engagement¹⁸

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁹

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁶ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁷ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁸ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.B Voorbeeldtekst igv eenvoudige jaarrekening obv IFRS, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the company financial statements 201X

Our opinion

We have audited the company financial statements 201X which are part of the financial statements of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats).

In our opinion the company financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.

The company financial statements comprise:

1. the company statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
the following statements for 201X⁴:
2. the company income statement, the company statements of comprehensive income, changes in equity and cash flows; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the company financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these company financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: for the year then ended.

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

Based on our professional judgement we determined the materiality for the company financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the company financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items. Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the company financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the company financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the company financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the company financial statements.¹¹*

Company financial statements as part of the (complete) financial statements

The financial statements include the company financial statements and the consolidated financial statements. The consolidated financial statements have been included in a separate report. For a proper understanding of the financial position and result the company financial statements must be considered in connection with the consolidated financial statements. On [date] we issued a separate auditor's report on the consolidated financial statements.¹²

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Optioneel op te nemen ingeval een groepscontrole aan de orde is, bijvoorbeeld belangrijke niet geconsolideerde deelnemingen.

Deze tekst inclusief de paragraafkop kan specifiek worden gemaakt.

⁹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹² Nader toelichten ingeval een aangepast oordeel is afgegeven.

Responsibilities of management and the supervisory board¹³ for the company financial statements

Management is responsible for the preparation and fair presentation of the company financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the company financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the company financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the company financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the company financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁵

Our responsibilities for the audit of the company financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the company financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the company financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the company financial statements, including the disclosures; and
- Evaluating whether the company financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁵ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the company financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁶

Report on other legal and regulatory requirements

Report on the management board report¹⁷ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the company financial statements.

Engagement¹⁸

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁹

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁶ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁷ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁸ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.C Voorbeeldtekst igv geconsolideerde jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the consolidated financial statements 201X

Our opinion

We have audited the consolidated financial statements 201X which are part of the financial statements of ... (naam entiteit(en)), based in ... ((statuaire) vestigingsplaats).

In our opinion the consolidated financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X³ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

1. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the company profit and loss account for 201X⁴; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the consolidated financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the consolidated financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

and/or possible misstatements that in our opinion are material for the users of the consolidated financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items. Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the consolidated financial statements.¹¹*

Consolidated financial statements as part of the (complete) financial statements

The financial statements include the consolidated financial statements and the company financial statements. The company financial statements have been included in a separate report. For a proper understanding of the financial position and result the consolidated financial statements must be considered in connection with the company financial statements. On [date] we issued a separate auditor's report on the company financial statements.¹²

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

⁹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹² Nader toelichten ingeval een aangepast oordeel is afgegeven.

Responsibilities of management and the supervisory board¹³ for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements and for the preparation of the management board report¹⁴, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the consolidated financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the consolidated financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the consolidated financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁵

Our responsibilities for the audit of the consolidated financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the consolidated financial statements, including the disclosures; and
- Evaluating whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁵ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁶

Report on other legal and regulatory requirements

Report on the management board report¹⁷ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the consolidated financial statements.

Engagement¹⁸

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁹

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁶ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁷ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁸ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.D Voorbeeldtekst igv geconsolideerde jaarrekening obv IFRS, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the consolidated financial statements 201X

Our opinion

We have audited the consolidated financial statements 201X which are part of the financial statements of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats).

In our opinion the consolidated financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

1. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
the following statements for 201X⁴:
2. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the consolidated financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: for the year then ended.

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

Based on our professional judgement we determined the materiality for the consolidated financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the consolidated financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... [*uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten*]. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the consolidated financial statements.¹¹*

Consolidated financial statements as part of the (complete) financial statements

The financial statements include the consolidated financial statements and the company financial statements. The company financial statements have been included in a separate report. For a proper understanding of the financial position and result the consolidated financial statements must be

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

⁹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

considered in connection with the company financial statements. On [date] we issued a separate auditor's report on the company financial statements.¹²

Responsibilities of management and the supervisory board¹³ for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the consolidated financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the consolidated financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the consolidated financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁵

Our responsibilities for the audit of the consolidated financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the consolidated financial statements, including the disclosures; and

¹² Nader toelichten ingeval een aangepast oordeel is afgegeven.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁵ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

- Evaluating whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁶

Report on other legal and regulatory requirements

Report on the management board report¹⁷ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the consolidated financial statements.

Engagement¹⁸

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁹

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁶ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁷ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁸ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.E Voorbeeldtekst igv enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv Titel 9 Boek 2 BW en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats).

In our opinion the financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X³ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The financial statements comprise:

1. the consolidated and company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the consolidated and company profit and loss account for 201X⁴; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... [uitleggen wat dit betreft: *significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten*]. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹¹*

Responsibilities of management and the supervisory board¹² for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements and for the preparation of the management board report¹³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

⁹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹² Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁴

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁵

Report on other legal and regulatory requirements

Report on the management board report¹⁶ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁷

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁸

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁵ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁶ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁷ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁸ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.F Voorbeeldtekst igv een enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv IFRS en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats).

In our opinion the financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.

The financial statements comprise:

1. the consolidated and company statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
the following statements for 201X⁴:
2. the consolidated and company income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: for the year then ended.

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... [*uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten*]. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters⁹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Descriptions for key audit matters contain the following elements¹⁰:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹¹*

Responsibilities of management and the supervisory board¹² for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore,

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

⁹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹⁰ Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹² Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de

management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁴

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁵

Report on other legal and regulatory requirements

Report on the management board report¹⁶ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁷

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁸

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁵ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁶ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁷ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁸ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.1 Goedkeurende controleverklaring

0.1.1.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats). The financial statements include the consolidated financial statements and the company financial statements.

In our opinion:

- the consolidated financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.
- the company financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

1. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
- the following statements for 201X⁵:
2. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
 3. the notes comprising a summary of the significant accounting policies and other explanatory information.

The company financial statements comprise:

1. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the company profit and loss account for 201X⁶; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁷

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Of voor een gebroken boekjaar: for the year then ended.

⁶ Of voor een gebroken boekjaar: "for the year then ended".

⁷ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁸

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁹

Scope of the group audit¹⁰

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters¹¹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁰ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

¹¹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

Descriptions for key audit matters contain the following elements¹²:

- A description of the key audit matter;
- A summary of audit procedures performed;
- If relevant, key observations relating to key audit matters;
- If relevant, references to information or notes in the financial statements.¹³

Responsibilities of management and the supervisory board¹⁴ for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁵ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁶

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

¹² Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁵ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁶ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁷

Report on other legal and regulatory requirements

Report on the management board report¹⁸ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁹

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.²⁰

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁷ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁸ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁹ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

²⁰ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.2 Goedkeurende controleverklaring met een onverplichte paragraaf ter benadrukking van aangelegenheden

0.1.2.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats). The financial statements include the consolidated financial statements and the company financial statements.

In our opinion:

- the consolidated financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.
- the company financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

1. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
- the following statements for 201X⁵:
2. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
 3. the notes comprising a summary of the significant accounting policies and other explanatory information.

The company financial statements comprise:

1. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the company profit and loss account for 201X⁶; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁷

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Of voor een gebroken boekjaar: for the year then ended.

⁶ Of voor een gebroken boekjaar: "for the year then ended".

⁷ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁸

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁹

Scope of the group audit¹⁰

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters¹¹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁰ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

¹¹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

Descriptions for key audit matters contain the following elements¹²:

- A description of the key audit matter;
- A summary of audit procedures performed;
- If relevant, key observations relating to key audit matters;
- If relevant, references to information or notes in the financial statements.¹³

Effects of a fire

We draw attention to the paragraph [onderdeel benoemen] in the notes [optioneel: on page ...] of the financial statements [omstandigheden benoemen, bijvoorbeeld: which describes the effects of a fire in the company's production facilities after the date of the financial statements .] Our opinion is not modified in respect of this matter.

Responsibilities of management and the supervisory board¹⁴ for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁵ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁶

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue

¹² Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁵ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁶ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an the company to cease to continue as a going concern.

- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁷

Report on other legal and regulatory requirements

Report on the management board report¹⁸ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁹

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.²⁰

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁷ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁸ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁹ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

²⁰ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.3 Goedkeurende controleverklaring met een verplichte paragraaf ter benadrukking van onzekerheid omtrent de continuïteit

0.1.3.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats). The financial statements include the consolidated financial statements and the company financial statements.

In our opinion:

- the consolidated financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.
- the company financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

1. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
- the following statements for 201X⁵:
2. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
 3. the notes comprising a summary of the significant accounting policies and other explanatory information.

The company financial statements comprise:

1. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the company profit and loss account for 201X⁶; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁷

Material uncertainty related to going concern

We draw attention to the going concern paragraph in the notes [optioneel: on page ...] of the financial statements which indicates that the company [omstandigheden benoemen, bijvoorbeeld: depends on a future positive result development and the willingness of the bank to continue its financing.] These conditions indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Of voor een gebroken boekjaar: for the year then ended.

⁶ Of voor een gebroken boekjaar: "for the year then ended".

⁷ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the “Our responsibilities for the audit of the financial statements” section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁸

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁹

Scope of the group audit¹⁰

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... [*uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten*]. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁰ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

Our key audit matters¹¹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter(s) described in the 'Material uncertainty related to going concern' section of our report we selected the following key audit matters.

Descriptions for key audit matters contain the following elements¹²:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹³*

Responsibilities of management and the supervisory board¹⁴ for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁵ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁶

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

¹¹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹² Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁵ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁶ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁷

Report on other legal and regulatory requirements

Report on the management board report¹⁸ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁹

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.²⁰

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁷ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁸ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁹ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

²⁰ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.8 Controleverklaring met beperking wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen en een afwijking van materieel belang in de jaarrekening

0.1.8.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our qualified opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats). The financial statements include the consolidated financial statements and the company financial statements.

In our opinion:

- except for the possible effects of the matter described in point 1 of the 'Basis for our qualified opinion' paragraph, and except for the effects of the matter described in point 2 of the 'Basis for our qualified opinion' paragraph, the consolidated financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.
- except for the possible effects of the matter described in point 1 of the 'Basis for our qualified opinion' paragraph, and except for the effects of the matter described in point 2 of the 'Basis for our qualified opinion' paragraph, the company financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

1. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");

the following statements for 201X⁵:

2. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.

The company financial statements comprise:

1. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
2. the company profit and loss account for 201X⁶; and
3. the notes comprising a summary of the significant accounting policies and other explanatory information.⁷

Basis for our qualified opinion

1. The balance sheet includes inventories of € ... Of this amount, € ... relates to inventories located

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Of voor een gebroken boekjaar: for the year then ended.

⁶ Of voor een gebroken boekjaar: "for the year then ended".

⁷ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

abroad. This latter figure has been derived from the company's accounting records. Geographic circumstances and regulatory restrictions prevented us from attending the counting of these inventories and we were unable to satisfy ourselves as to the existence and valuation of such inventories by other audit procedures.

2. Accounts receivable include an amount of € ..., which cannot be collected due to the insolvency of the debtor. This amount has not been provided for.

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁸

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁹

Scope of the group audit¹⁰

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items. Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁰ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters¹¹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter(s) described in the 'Basis for our qualified opinion' section we selected the following key audit matters.

Descriptions for key audit matters contain the following elements¹²:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹³*

Responsibilities of management and the supervisory board¹⁴ for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁵ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁶

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The

¹¹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹² Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁵ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁶ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁷

Report on other legal and regulatory requirements

Report on the management board report¹⁸ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁹

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.²⁰

Plaats en datum

¹⁷ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁸ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁹ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

²⁰ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

... (naam accountantspraktijk)

... (naam accountant)

0.1.13 Controleverklaring van oordeelonthouding wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van één post in de jaarrekening

0.1.13.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our disclaimer of opinion

We were engaged to audit the accompanying financial statements 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X") of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats). The financial statements include the consolidated financial statements and the company financial statements.

We do not express an opinion on the consolidated and company financial statements of the company. Due to the significance of the matter(s) described in the 'Basis for our disclaimer of opinion' section, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

The consolidated financial statements comprise:

4. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
- the following statements for 201X³:
5. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
 6. the notes comprising a summary of the significant accounting policies and other explanatory information.

The company financial statements comprise:

4. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
5. the company profit and loss account for 201X⁴; and
6. the notes comprising a summary of the significant accounting policies and other explanatory information.⁵

Basis for our disclaimer of opinion

The company's investment in its joint venture XYZ in ... (country) is carried at € ... on the company's balance sheet, which represents over ...% of the company's net assets as at ..., XXXX. We were not allowed access to the management and the auditors of XYZ, including XYZ's auditors' audit documentation. As a result, we were unable to determine whether any adjustments were necessary in respect of the company's proportional share of XYZ's assets that it controls jointly, its proportional share of XYZ's liabilities for which it is jointly responsible and its proportional share of XYZ's income and expenses for the year.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: for the year then ended.

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

Materiality⁶

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁷

Scope of the group audit⁸

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

We are responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... *[uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten]*.

Responsibilities of management and the supervisory board⁹ for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁰ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹¹

⁶ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

⁷ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁰ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

Our responsibilities for the audit of the financial statements

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. However, Due to the matter(s) described in the “Basis for our disclaimer of opinion” paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Report on other legal and regulatory requirements

Report on the management board report¹² and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹³

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.¹⁴

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹² Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹³ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.1.15 Afkeurende controleverklaring wegens een afwijking van diepgaande invloed in de jaarrekening

0.1.15.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our adverse opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats). The financial statements include the consolidated financial statements and the company financial statements.

In our opinion:

- Due to the significance of the matter described in the 'Basis for our adverse opinion' paragraph, the consolidated financial statements do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.
- Due to the significance of the matter described in the 'Basis for our adverse opinion' paragraph, the company financial statements do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

7. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");

the following statements for 201X⁵:

8. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
9. the notes comprising a summary of the significant accounting policies and other explanatory information.

The company financial statements comprise:

7. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
8. the company profit and loss account for 201X⁶; and
9. the notes comprising a summary of the significant accounting policies and other explanatory information.⁷

Basis for our adverse opinion

A provision for unconditional pension liabilities is not recorded in the balance sheet as required by EU-IFRS and Part 9 Book 2 of the Dutch Civil Code. At the balance sheet date the required provision amounts to €... As a consequence, the company's equity and net result, tax effects taken into account, are overstated by €... and €..., respectively.

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Of voor een gebroken boekjaar: for the year then ended.

⁶ Of voor een gebroken boekjaar: "for the year then ended".

⁷ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the “Our responsibilities for the audit of the financial statements” section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁸

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁹

Scope of the group audit¹⁰

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... [*uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten*]. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁰ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

Our key audit matters¹¹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter(s) described in the 'Basis for our adverse opinion' section we selected the following key audit matters.

Descriptions for key audit matters contain the following elements¹²:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹³*

Responsibilities of management and the supervisory board¹⁴ for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁵ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁶

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

¹¹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

¹² Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁵ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁶ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an the company to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁷

Report on other legal and regulatory requirements

Report on the management board report¹⁸ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement¹⁹

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.²⁰

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁷ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁸ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁹ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

²⁰ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

0.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

0.2.1.G Voorbeeldtekst igv enkelvoudige jaarrekening opgesteld obv Titel 9 Boek 2 BW, en een geconsolideerde jaarrekening opgesteld conform IFRS, en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: The shareholders and supervisory board¹ of ... (naam entiteit(en)),²

Report on the audit of the financial statements 201X

Our opinion

We have audited the financial statements 201X of ... (naam entiteit(en)), based in ... ((statutaire) vestigingsplaats). The financial statements include the consolidated financial statements and the company financial statements.

In our opinion:

- the consolidated financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result and its cash flows for 201X³ in accordance with International Financial Reporting Standards as adopted by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.
- the company financial statements give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), and of its result for 201X⁴ in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The consolidated financial statements comprise:

4. the consolidated statement of financial position as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
- the following statements for 201X⁵:
5. the consolidated income statement, the consolidated statements of comprehensive income, changes in equity and cash flows; and
 6. the notes comprising a summary of the significant accounting policies and other explanatory information.

The company financial statements comprise:

4. the company balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X");
5. the company profit and loss account for 201X⁶; and
6. the notes comprising a summary of the significant accounting policies and other explanatory information.⁷

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of ... (naam entiteit(en)) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) and other relevant independence

¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

² Deze tekst kan specifiek worden gemaakt.

³ Of voor een gebroken boekjaar: "for the year then ended".

⁴ Of voor een gebroken boekjaar: "for the year then ended".

⁵ Of voor een gebroken boekjaar: for the year then ended.

⁶ Of voor een gebroken boekjaar: "for the year then ended".

⁷ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality⁸

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR X. The materiality is based on ... (% to be filled in for the relevant benchmark e.g. profit, turnover or other criteria). We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the supervisory board that misstatements in excess of EUR Y, which are identified during the audit, would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.⁹

Scope of the group audit¹⁰

... (naam entiteit(en)) is at the head of a group of entities. The financial information of this group is included in the consolidated financial statements of .. (naam entiteit(en)).

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

Our group audit mainly focused on significant group entities ... [*uitleggen wat dit betreft: significante onderdelen zoals bedoeld op grond van Standaard 600. Bijvoorbeeld groepsonderdelen in specifieke landen, groepsonderdelen met significante risico's inzake waardering of complexe activiteiten*]. We have:

- performed audit procedures ourselves at group entities aaa and bbb;
- used the work of other auditors when auditing entity ccc;
- performed review procedures or specific audit procedures at other group entities.

By performing the procedures mentioned above at group entities, together with additional procedures at group level, we have been able to obtain sufficient and appropriate audit evidence about the group's financial information to provide an opinion about the consolidated financial statements.

Our key audit matters¹¹

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the supervisory board. The key audit matters are not a comprehensive reflection of all matters discussed.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

⁸ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over materialiteit vervallen.

⁹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁰ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de groepscontrole vervallen.

¹¹ Deze tekst kan specifiek worden gemaakt.

Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over de kernpunten van de controle vervallen.

Descriptions for key audit matters contain the following elements¹²:

- *A description of the key audit matter;*
- *A summary of audit procedures performed;*
- *If relevant, key observations relating to key audit matters;*
- *If relevant, references to information or notes in the financial statements.¹³*

Responsibilities of management and the supervisory board¹⁴ for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report¹⁵ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.¹⁶

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all errors and fraud.

We have exercised professional judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

¹² Praktijkvoorbeelden zullen op de website van de NBA beschikbaar worden gesteld.

¹³ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁴ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

¹⁵ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

¹⁶ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

We provide the supervisory board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the supervisory board, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, not communicating the matter is in the public interest.¹⁷

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (of voor een gebroken boekjaar: "for the year ended 30 June 201X-1"). Consequently, we have not audited the corresponding figures included in the income statement and in the statements of comprehensive income, changes in equity and cash flows and the related notes.¹⁸

Report on other legal and regulatory requirements

Report on the management board report¹⁹ and the other information

Pursuant to legal requirements of Part 9 of Book 2 of the Dutch Civil Code (concerning our obligation to report about the management board report and other information):

- We have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code, and whether the information as required by Part 9 of Book 2 of the Dutch Civil Code has been annexed.
- We report that the management board report, to the extent we can assess, is consistent with the financial statements.

Engagement²⁰

We were engaged by the supervisory board as auditor of ... (naam entiteit(en)) on [dd-mm-yy], as of the audit for year X and have operated as statutory auditor ever since that date.²¹

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹⁷ Tekst die naar een bijlage kan of waarvoor verwezen kan worden naar de website van de NBA. Zo nodig aanpassen als een supervisory board of soortgelijk orgaan ontbreekt.

¹⁸ Opsomming componenten van de het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

¹⁹ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

²⁰ Bij vrijwillige toepassing van de nieuwe controleverklaring bij niet-oob's kan de passage over benoeming vervallen.

²¹ Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt.

1. Controleverklaringen

1.1.1.4 Goedkeurende controleverklaring, niet obv Titel 9 Boek 2 BW wel obv in Nederland algemeen aanvaarde grondslagen voor financiële verslaggeving, bijvoorbeeld RJ-Richtlijnen (geen geconsolideerde jaarrekening opgesteld)

N.B.: Deze verklaring dient slechts te worden afgegeven indien de cliënt een verslaggevingsstelsel toepast dat in Nederland algemeen aanvaard is, op basis van de wet, richtlijnen of algemeen aanvaarde gebruiken in de branche. Algemeen aanvaarde verslaggevingsstelsels zijn, bijvoorbeeld:

- Richtlijn voor de jaarverslaggeving 640 voor organisaties zonder winststreven
- Richtlijn voor de jaarverslaggeving 650 voor fondsenwervende instellingen

In de voorbeeldtekst wordt verwezen naar RJ 640; deze verwijzing dient te worden aangepast indien sprake is van een ander algemeen aanvaard verslaggevingsstelsel.

In de situaties dat controleverklaring 7.1 van toepassing is, is het uiteraard mogelijk dat een controleverklaring met beperking, een controleverklaring van oordeelonthouding of een afkeurende controleverklaring dient te worden afgegeven. Wij wijzen erop dat in dat geval onder meer de slotzin van de paragraaf 'Verantwoordelijkheid van de accountant' en het opschrift van de oordeelparagraaf dienen te worden aangepast. In het geval van een controleverklaring van oordeelonthouding dient bovendien de aanhef van de inleidende paragraaf te worden gewijzigd en dient de paragraaf 'Verantwoordelijkheid van de accountant' in zijn geheel te worden aangepast. Verwezen wordt naar bijvoorbeeld de verklaringen in de 1-serie.

In RJ 640 wordt geëist dat er een jaarverslag wordt opgesteld, zonder dat in RJ 640 wordt ingegaan op eventuele verenigbaarheid van het jaarverslag met de jaarrekening, zoals wel in Titel 9 Boek 2 BW. Omdat Titel 9 Boek 2 BW niet van toepassing is en in RJ 640 op dit terrein geen vergelijkbare eisen worden gesteld aan de accountant, is een afzonderlijke paragraaf over de verenigbaarheid van het jaarverslag met de jaarrekening weggelaten in de hierna volgende voorbeeldrapportage. In de situatie dat het jaarverslag naar het oordeel van de accountant niet verenigbaar is met de jaarrekening, dient rekening te worden gehouden met de vereisten van de Nederlandse Standaard 720.

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying¹ financial statements XXXX² of ... (name), ... (statutory seat), which comprise the balance sheet as at ..., XXXX, the profit and loss account for the year then ended and the notes comprising a summary of the accounting policies and other explanatory information³.

Management's responsibility

Management⁴ is responsible for the preparation and fair presentation of the financial statements and for the preparation of the management board report⁵, both in accordance with ...[the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board]. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

¹ Verwijzing kan geschieden met behulp van paginanummers.

² Or: "for the year ended xxxx" (fiscal year not coinciding with calendar year)

³ Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁴ Afhankelijk van de aard van de entiteit te vervangen door een meer passende aanduiding zoals "management of the union", "foundation" etc.

⁵ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of ... (name) as at ..., XXXX, and of its result for the year then ended in accordance with... *[the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board]*.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.1.1.5 Goedkeurende controleverklaring, Titel 9 Boek 2 BW niet van toepassing; jaarrekening niet opgesteld volgens een in Nederland algemeen aanvaard verslaggevingsstelsel, doch wel in overeenstemming met de door de entiteit gekozen en beschreven grondslagen

N.B.: Deze verklaring wordt afgegeven in het kader van de uitvoering van een bijzondere controleopdracht. De verklaring kan alleen worden gebruikt indien sprake is van een beperkte, bekende, verspreidingskring. Het gebruik van deze verklaring bij een jaarrekening die een volledige set van financiële overzichten voor algemene doeleinden vormt, is niet toegestaan.

Er dient terughoudend te worden omgegaan met het afgeven van deze verklaring omdat de jaarrekening niet wordt opgesteld op basis van algemeen aanvaarde grondslagen. Het bestuur dient derhalve gedegen te kunnen motiveren waarom het vindt dat het gekozen stelsel geschikt en toereikend is in de gegeven omstandigheden. De accountant dient voordat hij de opdracht tot controle van de jaarrekening accepteert, vast te stellen dat de door de entiteit gekozen grondslagen inderdaad geschikt en toereikend zijn gegeven de cliënts specifieke omstandigheden.

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying¹ financial statements XXXX² of ... (name), ... (statutory seat), which comprise the balance sheet as at ..., XXXX, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information³.

Management's responsibility

Management⁴ is responsible for the preparation of the financial statements in accordance with the accounting policies selected and disclosed by the entity, as set out in note ... to the financial statements. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

¹ Verwijzing kan geschieden met behulp van paginanummers.

² Or: "for the year ended xxxx" (fiscal year not coinciding with calendar year)

³ Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

⁴ Afhankelijk van de aard van de entiteit te vervangen door een meer passende aanduiding zoals "management of the union", "foundation" etc.

Opinion

In our opinion, the financial statements XXXX⁵ are prepared, in all material respects, in accordance with the accounting policies selected and disclosed by the entity, as set out in note ... to the financial statements.

Basis of accounting and restriction on distribution and use

We draw attention to note... to the financial statements, which describes the basis of accounting. The accounting policies used are selected and disclosed by the entity. Our opinion is not qualified in this respect. The financial statements as at 31 December 201X and our auditor's report thereon are intended solely for (gebruikersgroep definiëren) and should not be used for other purposes.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ Or: "for the year ended xxxx" (fiscal year not coinciding with calendar year)

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.1 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We have audited the accompanying financial statements 201X (or "for the year ended 30 June 201X" when fiscal year is not coinciding with calendar year) of ... (name of entity), ... (statutory seat), which comprise the balance sheet as at 31 December 201X, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion⁴ with respect to the financial statements

In our opinion, the financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X-1” when fiscal year is not coinciding with calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.2 Voorbeeldtekst igv jaarrekening obv IFRS (geen geconsolideerde jaarrekening opgesteld)

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We have audited the accompanying financial statements 201X (or "for the year ended 30 June 201X" when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat), which comprise the statement of financial position as at 31 December 201X, the statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion⁴ with respect to the financial statements

In our opinion, the financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the statements of comprehensive income, [*optional: the income statement,*] changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.A Voorbeeldtekst igv eenvoudige jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the company financial statements¹

We have audited the accompanying company financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the company balance sheet as at 31 December 201X, the company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these company financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the company financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these company financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the company financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the company financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the company financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the company financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the company financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion⁴ with respect to the company financial statements

In our opinion, the company financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

Unaudited corresponding figures

We have not audited the company financial statements 201X-1 (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.B Voorbeeldtekst igv enkelvoudige jaarrekening IFRS, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the company financial statements¹

We have audited the accompanying company financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the company balance sheet as at 31 December 201X, the company statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these company financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the company financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these company financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the company financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the company financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the company financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the company financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the company financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

Opinion⁴ with respect to the company financial statements

In our opinion, the company financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code.

Unaudited corresponding figures

We have not audited the company financial statements 201X-1 (or "for the year ended 30 June 201X-1" when the fiscal year is not coinciding with calendar year). Consequently, we have not audited the corresponding figures included in the statements of comprehensive income, [*optional: the income statement,*] changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.C Voorbeeldtekst igv geconsolideerde jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the consolidated financial statements¹

We have audited the accompanying consolidated financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the consolidated balance sheet as at 31 December 201X, the consolidated profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these consolidated financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion⁴ with respect to the consolidated financial statements

In our opinion, the consolidated financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

Unaudited corresponding figures

We have not audited the consolidated financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the consolidated financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.D Voorbeeldtekst igv geconsolideerde jaarrekening obv IFRS, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the consolidated financial statements¹

We have audited the accompanying consolidated financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the consolidated balance sheet as at 31 December 201X, the consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management’s responsibility

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code . Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion⁴ with respect to the consolidated financial statements

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

In our opinion, the consolidated financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code.

Unaudited corresponding figures

We have not audited the consolidated financial statements 201X-1 (or "for the year ended 30 June 201X-1" when the fiscal year is not coinciding with the calendar year). Therefore, we have not audited the corresponding figures included in the statements of comprehensive income, [*optional: the income statement,*] changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the consolidated financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 sub 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 sub 1 at a - h has been annexed..'

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.E Voorbeeldtekst igv enkelvoudige en geconsolideerde jaarrekening, beide opgesteld conform Titel 9 Boek 2 BW en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We have audited the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat), which comprise the consolidated and company balance sheet as at 31 December 201X, the consolidated and company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion⁴ with respect to the financial statements

In our opinion, the financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.F Voorbeeldtekst igv een enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv IFRS en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We have audited the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat), which comprise the consolidated and company balance sheet as at 31 December 201X, the consolidated and company statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion⁴ with respect to the financial statements

In our opinion, the financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result and its cash flows for the year then ended in

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with calendar year). Consequently, we have not audited the corresponding figures included in the statements of comprehensive income, *[optional: the income statement,] changes in equity and cash flows and the related notes.*

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.1 Goedkeurende controleverklaring bij een jaarrekening ingeval van eerste uitvoering van controleopdracht - toereikende controle-informatie over beginbalans

1.2.1.G Voorbeeldtekst igv enkelvoudige jaarrekening, opgesteld conform Titel 9 Boek 2 BW en een geconsolideerde jaarrekening, opgesteld conform IFRS en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We have audited the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat). The financial statements include the consolidated financial statements and the company financial statements. The consolidated financial statements comprise the consolidated balance sheet as at 31 December 201X, the consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes, comprising a summary of the significant accounting policies and other explanatory information. The company financial statements comprise the company balance sheet as at ... 201X the company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, as well as for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

Opinion⁴ with respect to the consolidated financial statements

In our opinion, the consolidated financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code.

Opinion with respect to the company financial statements

In our opinion, the company financial statements give a true and fair view of the financial position of ... (name of entity) as at 31 December 201X and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or "for the year ended 30 June 201X-1" when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account and in the statements of comprehensive income, changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'opinion'.

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.1 Voorbeeldtekst igv jaarrekening obv Titel 9 Boek 2 BW (geen geconsolideerde jaarrekening opgesteld)

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We were engaged to audit the accompanying financial statements 201X (or "for the year ended 30 June 201X" when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat), which comprise the balance sheet as at 31 December 201X, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the balance sheet as at 31 December 201X-1 (or "30 June 201X-1" when the fiscal year is not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or "for the year ended 30 June 201X"). If the amounts shown in the balance sheet mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or "for the year ended 30 June 201X"). Both the composition and the amount of the result for 201X (or "for the year ended 30 June 201X") therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or "for the year ended 30 June 201X-1" when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related notes.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.1.1 Controleverklaring van oordeelonthouding; niet voldoende en geschikte controle-informatie over de beginbalans, wel over de eindbalans

N.B.: Deze voorbeeldtekst is gebaseerd op de situatie uit Standaard 510 par. 10, respectievelijk A8 aangepast aan de Nederlandse situatie. Het onder deze omstandigheden afgeven van een goedkeurend oordeel bij de eindbalans is alleen mogelijk als het resultaat niet afzonderlijk in de balans wordt vermeld.

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We were engaged to audit the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat), which comprise the balance sheet as at 31 December 201X, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements as a whole. However, the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the balance sheet as at 31 December 201X, and the notes thereto.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the balance sheet as at 31 December 201X-1 (or “30 June 201X-1” when the fiscal year is not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the balance sheet mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

Opinion with respect to the balance sheet as at 31 December 201X and the notes

In our opinion the balance sheet as at 31 December 201X and the notes are prepared, in all material respects, in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.2 Voorbeeldtekst igv jaarrekening obv IFRS (geen geconsolideerde jaarrekening opgesteld)

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We were engaged to audit the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat), which comprise the statement of financial position as at 31 December 201X, the statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, as well as for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the statement of financial position as at 31 December 201X-1 (or “30 June 201X-1 when the fiscal year is not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X when the fiscal year is not coinciding with the calendar year). If the amounts shown in the statement of financial position mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the statements of comprehensive income, *[optional: the income*

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

statement,] changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.A Voorbeeldtekst igv enkelvoudige jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the company financial statements¹

We were engaged to audit the accompanying company financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the company balance sheet as at 31 December 201X, the company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these company financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the company financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the company financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the balance sheet as at 31 December 201X-1 (or “30 June 201X-1” when the fiscal year not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the balance sheet mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the company financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the company financial statements.

Unaudited corresponding figures

We have not audited the company financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van ‘disclaimer of opinion’.

notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.B Voorbeeldtekst igv enkelvoudige jaarrekening IFRS, tevens een afzonderlijke geconsolideerde jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the company financial statements¹

We were engaged to audit the accompanying company financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the company balance sheet as at 31 December 201X, the company statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these company financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, as well as for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the company financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the company financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the statement of financial position as at 31 December 201X-1 (or “30 June 201X-1” when the fiscal year is not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the statement of financial position mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the company financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the company financial statements.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

Unaudited corresponding figures

We have not audited the company financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the statements of comprehensive income, [*optional: the income statement,*] changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.C Voorbeeldtekst igv geconsolideerde jaarrekening obv Titel 9 Boek 2 BW, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the consolidated financial statements¹

We were engaged to audit the accompanying consolidated financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the consolidated balance sheet as at 31 December 201X, the consolidated profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these consolidated financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the consolidated financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the balance sheet as at 31 December, 201X-1 (or “30 June 201X-1” when the fiscal year is not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the balance sheet mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the consolidated financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the consolidated financial statements.

Unaudited corresponding figures

We have not audited the consolidated financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

[optional: statements of changes in equity and cash flows afzonderlijk noemen] and in the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.D Voorbeeldtekst igv geconsolideerde jaarrekening obv IFRS, tevens een afzonderlijke enkelvoudige jaarrekening opgesteld

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the consolidated financial statements¹

We were engaged to audit the accompanying consolidated financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) which are part of the financial statements of ... (name of entity), ... (statutory seat), and comprise the consolidated balance sheet as at 31 December 201X, the consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management’s responsibility

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, as well as for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the consolidated financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the statement of financial position as at 31 December 201X-1 (or “30 June 201X” when the fiscal year is not coinciding with calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the statement of financial position mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the consolidated financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the consolidated financial statements.

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

Unaudited corresponding figures

We have not audited the consolidated financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the statements of comprehensive income, [*optional: the income statement,*] changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.E Voorbeeldtekst igv enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld conform Titel 9 Boek 2 BW en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We were engaged to audit the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat), which comprise the consolidated and company balance sheet as at 31 December 201X, the consolidated and company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report³, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the balance sheet as at 31 December 201X-1 (or “30 June 201X-1” when the fiscal year is not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the balance sheet mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X-1” when the fiscal year is not coinciding with calendar year). Consequently, we have not audited the corresponding figures included in the profit and loss account, in the statements of changes *[optional: statements of changes in equity and cash flows afzonderlijk noemen]* and in the related notes.

Report on other legal and regulatory requirements⁵

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.F Voorbeeldtekst igv een enkelvoudige en een geconsolideerde jaarrekening, beide opgesteld obv IFRS en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We were engaged to audit the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with calendar year) of ... (name of entity), ... (statutory seat), which comprise the consolidated and company balance sheet as at 31 December 201X, the consolidated and company statements of comprehensive income, changes in equity and cash flows for the year then ended and notes, comprising a summary of the significant accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, as well as for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the statement of financial position as at 31 December 201X-1 (or “30 June 201X-1” when the fiscal year is not coinciding with the calendar year), gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the statement of financial position mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or “for the year ended 30 June 201X-1” when

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

the fiscal year is not coinciding with the calendar year). Consequently, we have not audited the corresponding figures included in the statements of comprehensive income, [*optional: the income statement,*] changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

1.2.20 Controleverklaring van oordeelonthouding bij een jaarrekening ingeval van eerste uitvoering van controleopdracht wegens het niet in staat zijn voldoende en geschikte controle-informatie te verkrijgen ten aanzien van de beginbalans, hetgeen van diepgaande invloed is

1.2.20.G Voorbeeldtekst igv enkelvoudige jaarrekening, opgesteld conform Titel 9 Boek 2 BW en een geconsolideerde jaarrekening, opgesteld conform IFRS en gezamenlijk in één boekwerk uitgebracht

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

Report on the financial statements¹

We were engaged to audit the accompanying financial statements 201X (or “for the year ended 30 June 201X” when the fiscal year is not coinciding with the calendar year) of ... (name of entity), ... (statutory seat). The financial statements include the consolidated financial statements and the company financial statements. The consolidated financial statements comprise the consolidated balance sheet as at 31 December 201X (or “30 June 201X” when the fiscal year is not coinciding with the calendar year), the consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes, comprising a summary of the significant accounting policies and other explanatory information. The company financial statements comprise the company balance sheet as at 31 December 201X (or “30 June 201X” when the fiscal year is not coinciding with the calendar year), the company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information².

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, as well as for the preparation of the management board report³ in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the Basis for disclaimer of opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

We have been unable to form an opinion retrospectively about whether the balance sheet and statement of financial position as at 31 December 201X-1 (or “30 June 201X-1” when the fiscal year is not coinciding with the calendar year), give a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 201X (or “for the year ended 30 June 201X”). If the amounts shown in the balance sheet and statement of financial position mentioned were to require adjustment, this would directly affect the results reported for the year 201X (or “for the year ended 30 June 201X”). Both the composition and the amount of the result for 201X (or “for the year ended 30 June 201X”) therefore remain uncertain.

Disclaimer of opinion⁴ with respect to the consolidated financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we

¹ Deze subkop is niet nodig wanneer er in de verklaring niet wordt gerapporteerd over overige bij of krachtens de wet gestelde eisen.

² Opsomming componenten van de jaarrekening laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

³ Terminologie laten aansluiten op die welke wordt gehanteerd door de entiteit en in voorkomende gevallen de tekst aanpassen wanneer in het stelsel van financiële verslaggeving de mogelijkheid van een vrijstelling van het jaarverslag is opgenomen, bijvoorbeeld voor een kleine rechtspersoon in Titel 9 Boek 2 BW.

⁴ Het kan in voorkomende gevallen voldoende zijn om te spreken van 'disclaimer of opinion'.

have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the consolidated financial statements.

Disclaimer of opinion with respect to the company financial statements

Due to the significance of the matter described in the Basis for disclaimer of opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the company financial statements.

Unaudited corresponding figures

We have not audited the financial statements 201X-1 (or "for the year ended 30 June 201X-1" when the fiscal year is not coinciding with the calendar year). Therefore, we haven't audited the corresponding figures included in the profit and loss account and in the statements of comprehensive income, changes in equity and cash flows and the related notes.

Report on other legal and regulatory requirements⁵

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the management board report, to the extent we can assess, is consistent with the company financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code⁶.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁵ In artikel 2:393 lid 5 onder e BW wordt abusievelijk gesproken over artikel 2:392 lid 1 onder b tot en met g BW. Dit moet zijn artikel 2:392 lid 1 onder b tot en met h BW. Deze omissie wordt binnenkort door de wetgever hersteld.

Het kan voorkomen dat bij de jaarrekening een aangepast oordeel is verstrekt. Deze voorbeeldtekst houdt er geen rekening mee of en zo ja welke doorwerking van dat aangepaste oordeel uitgaat op de 'verklaring betreffende overige bij of krachtens de wet gestelde eisen'. De accountant zal dit van geval tot geval moeten beoordelen.

⁶ Indien de entiteit op grond van een wettelijke vrijstelling geen jaarverslag opmaakt, maar nog wel overige gegevens moet toevoegen aan de jaarrekening dan de volgende tekst opnemen: 'Pursuant to the legal requirement under Section 2:393 subsection 5 at e of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the information as required under Section 2:392 subsection 1 at a - h has been annexed'.

13.1.1 Controleverklaring bij een volledige set van financiële overzichten, opgesteld op basis van eisen voor financiële verslaggeving uit een contract (compliance framework)

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying financial statements of ...(name entity), which comprise the statement of financial position as at 31 December 201X, and the statements of comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of ...(name entity) based on the financial reporting provisions of Section Z of the contract dated ...(date of contract) between ...(name entity) and (name contract party) ("the contract").

Management's responsibility

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section Z of the contract. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of (name entity) for the year ended 31 December 201X are prepared, in all material respects, in accordance with the financial reporting provisions of Section Z of the contract.

Basis of accounting and restriction on use and distribution

Without modifying our opinion we draw attention to note ... to the financial statements, which describes the special purpose of the financial statements including the basis of accounting. The financial statements are intended solely for ... (omschrijving specifieke verspreidingskring) and are prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the financial statements may not be suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

... (naam accountantspraktijk)

... (naam accountant)

1.3.1.2 Controleverklaring bij een volledige set van financiële overzichten, opgesteld op basis van fiscale grondslagen (compliance framework)

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying financial statements of ...(name entity), which comprise the balance sheet as at 31 December 201X, and the profit and loss account for the year then ended and the notes comprising of a summary of accounting policies and other explanatory information. The financial statements have been prepared by management of ...(name entity) based on Dutch fiscal accounting principles as included in ... (Belastingwet).

Management's responsibility

Management is responsible for the preparation of these financial statements in accordance with the Dutch fiscal accounting policies as included in(Belastingwet). Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of (name entity) for the year ended 31 December 201X are prepared, in all material respects, in accordance with the Dutch fiscal accounting policies as included in ... (Belastingwet).

Basis of accounting and restriction on distribution and use

Without modifying our opinion we draw attention to note ... to the financial statements, which describes the special purpose of the statements including the basis of accounting. The financial statements are intended solely for ... (omschrijving specifieke verspreidingskring) and are prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the financial statements may not be suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

... (naam accountant)

1.4.1 Controleverklaring voor consolidatiedoeleinden – Het materialiteitsniveau zoals opgegeven in instructies van de groepsaccountant is groter dan die voor de jaarrekening van de entiteit (zelfstandig onderdeel)

INDEPENDENT AUDITOR'S REPORT

To the [name of group audit firm] – [name of office]

As requested in your instructions [*name of instructions and date*], we have audited, for purposes of your audit of the consolidated financial statements of [*name of group*], the special purpose financial information of [*name of component*] as of [*end of reporting period*] and for the year then ended on pages [*xx*] to [*xx*] of the financial reporting package of [*name of group*].

Management's responsibility

Management is responsible for the preparation of this special purpose financial information in accordance with policies and instructions contained in [*name of group*]'s accounting manual [*dated*] (or ...with the instructions issued by [*name of group*]'s management on [*date*] and the policies contained in the [*name of group*]'s accounting manual (or...disclosed accounting policies). Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of special purpose financial information that is free from material misstatement, whether due to fraud or error. This special purpose financial information is prepared solely to enable [*name of group*] to prepare its consolidated financial statements.

Auditor's responsibility

Our responsibility is to express an opinion on this special purpose financial information based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and your instructions dated This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the special purpose financial information is free from material misstatement. As requested, our audit procedures also included the additional procedures identified in your instructions. In accordance with your instructions we planned and performed our audit using the materiality level specified in your instructions, which is different from the materiality level to express an opinion on the special purpose financial information of the component alone. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special purpose financial information. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the special purpose financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the special purpose financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, made by management, as well as evaluating the overall presentation of the special purpose financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The conclusions reached in forming our opinion are based on the component materiality level specified by you in the context of the audit of the consolidated financial statements of the group.

Opinion

In our opinion, the special purpose financial information of [*name of component*] as of [*end of reporting period*] and for the year then ended is prepared, in all material respects, in accordance with the policies and instructions contained in [*name of group*]'s accounting manual [*dated*] (or ...with the instructions issued by [*name of group*]'s management on [*date*] and the policies contained in the [*name of group*]'s accounting manual (or...disclosed accounting policies)).

Basis of accounting and restriction on distribution and use

Without modifying our opinion, we note that this special purpose financial information is prepared for purposes of providing information to [*name of parent company*] to enable it to prepare the consolidated financial statements of the group. As a result, the special purpose financial information is

not a complete set of financial statements of *[name of component]* in accordance with *[applicable financial reporting framework underlying the group's accounting policies]* and is not intended to *[give a true and fair view of / present fairly, in all material respects,]* the financial position of *[name of component]* as of *[end of reporting period]*, and of its result and its cash flows for the year then ended in accordance with *[applicable financial reporting framework underlying the group's accounting policies]*. The special purpose financial information may, therefore, not be suitable for another purpose.

This report is intended solely for *[name of group audit firm]* and should not be distributed to or used by parties other than *[name of group audit firm]*.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.4.8 Controleverklaring voor consolidatiedoelinden – beperking van materieel belang in de controle, alsmede een bedenking van materieel belang tegen een deel van de opstelling. Het materialiteitsniveau zoals opgegeven in instructies van de groepsaccountant is groter dan die voor de jaarrekening van de entiteit (zelfstandig onderdeel)

INDEPENDENT AUDITOR'S REPORT

To the [name of group audit firm] – [name of office]

As requested in your instructions [name of instructions and date], we have audited, for purposes of your audit of the consolidated financial statements of [name of group], the special purpose financial information of [name of component] as of [end of reporting period] and for the year then ended on pages [xx] to [xx] of the financial reporting package of [name of group].

Management's responsibility

Management is responsible for the preparation of this special purpose financial information in accordance with policies and instructions contained in [name of group]'s accounting manual [dated] (or ...with the instructions issued by [name of group]'s management on [date] and the policies contained in the [name of group]'s accounting manual (or...disclosed accounting policies). Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of special purpose financial information that is free from material misstatement, whether due to fraud or error. This special purpose financial information is prepared solely to enable [name of group] to prepare its consolidated financial statements.

Auditor's responsibility

Our responsibility is to express an opinion on this special purpose financial information based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and your instructions dated This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the special purpose financial information is free from material misstatement. As requested, our audit procedures also included the additional procedures identified in your instructions. In accordance with your instructions we planned and performed our audit using the materiality level specified in your instructions, which is different from the materiality level to express an opinion on the special purpose financial information of the component alone. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special purpose financial information. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the special purpose financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the special purpose financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, made by management, as well as evaluating the overall presentation of the special purpose financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion. The conclusions reached in forming our opinion are based on the component materiality level specified by you in the context of the audit of the consolidated financial statements of the group.

Basis for qualified opinion

The balance sheet includes inventories of € of this account, € relates to inventories located abroad. This latter figure has been derived from the company's accounting records. Geographic circumstances and regulatory restrictions prevented us from attending the counting of these inventories and we were unable to satisfy ourselves as to the existence and valuation of such inventories by other audit procedures.

Accounts receivable include an amount of €, which cannot be collected due to the insolvency of the debtor. This amount has not been provided for.

Qualified opinion

In our opinion, except for the possible effects of the matter described in point 1 of the Basis for qualified opinion paragraph, and except for the effects of the matter described in point 2 of the Basis for qualified opinion paragraph, the special purpose financial information of *[name of component]* as of *[end of reporting period]* and for the year then ended is prepared, in all material respects, in accordance with the policies and instructions contained in *[name of group]'s* accounting manual *[dated]* (or ...with the instructions issued by *[name of group]'s* management on *[date]* and the policies contained in the *[name of group]'s* accounting manual (or...disclosed accounting policies)).

Basis of accounting and restriction on distribution and use

We note that this special purpose financial information is prepared for purposes of providing information to *[name of parent company]* to enable it to prepare the consolidated financial statements of the group. As a result, the special purpose financial information is not a complete set of financial statements of *[name of component]* in accordance with *[applicable financial reporting framework underlying the group's accounting policies]* and is not intended to *[give a true and fair view of / present fairly, in all material respects,]* the financial position of *[name of component]* as of *[end of reporting period]*, and of its result and its cash flows for the year then ended in accordance with *[applicable financial reporting framework underlying the group's accounting policies]*. The special purpose financial information may, therefore, not be suitable for another purpose.

This report is intended solely for *[name of group audit firm]* and should not be distributed to or used by parties other than *[name of group audit firm]*.

Our opinion is not qualified in respect of this matter.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.4.21 *Controleverklaring voor consolidatiedoeleinden – beperking van materieel belang in de controle doordat de groepsaccountant in de instructies aangeeft dat bepaalde werkzaamheden niet hoeven te worden verricht (deze werkzaamheden worden op groepsniveau uitgevoerd). De component accountant is van mening dat er daardoor sprake is van een beperking in de reikwijdte van de controle ('scope limitation')*

INDEPENDENT AUDITOR'S REPORT

To the [name of group audit firm] – [name of office]

As requested in your instructions [*name of instructions and date*], we have audited, for purposes of your audit of the consolidated financial statements of [*name of group*], the special purpose financial information of [*name of component*] as of [*end of reporting period*] and for the year then ended on pages [*xx*] to [*xx*] of the financial reporting package of [*name of group*].

Management's responsibility

Management is responsible for the preparation of this special purpose financial information in accordance with policies and instructions contained in [*name of group*]'s accounting manual [*dated*] (or ...with the instructions issued by [*name of group*]'s management on [*date*] and the policies contained in the [*name of group*]'s accounting manual (or...disclosed accounting policies). Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of special purpose financial information that is free from material misstatement, whether due to fraud or error. This special purpose financial information is prepared solely to enable [*name of group*] to prepare its consolidated financial statements.

Auditor's responsibility

Our responsibility is to express an opinion on this special purpose financial information based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and your instructions dated This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the special purpose financial information is free from material misstatement. As requested, our audit procedures also included the additional procedures identified in your instructions. In accordance with your instructions we planned and performed our audit using the materiality level specified in your instructions, which is different from the materiality level to express an opinion on the special purpose financial information of the component alone. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special purpose financial information. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the special purpose financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the special purpose financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, made by management, as well as evaluating the overall presentation of the special purpose financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion. The conclusions reached in forming our opinion are based on the component materiality level specified by you in the context of the audit of the consolidated financial statements of the group.

Basis for qualified opinion

In accordance with your instructions the scope of our audit was limited. Based on your request we did not perform the following procedures [*list of procedures*]. We are not able to provide information on the possible effects due to the scope limitation.

Qualified opinion

In our opinion, except for the possible effects of the matter described in the Basis for qualified opinion paragraph, the special purpose financial information of [*name of component*] as of [*end of reporting period*] and for the year then ended is prepared, in all material respects, in accordance with the

policies and instructions contained in *[name of group]'s* accounting manual *[dated]* (or ...with the instructions issued by *[name of group]'s* management on *[date]* and the policies contained in the *[name of group]'s* accounting manual (or...disclosed accounting policies)).

Basis of accounting and restriction on distribution and use

We note that this special purpose financial information is prepared for purposes of providing information to *[name of parent company]* to enable it to prepare the consolidated financial statements of the group. As a result, the special purpose financial information is not a complete set of financial statements of *[name of component]* in accordance with *[applicable financial reporting framework underlying the group's accounting policies]* and is not intended to *[give a true and fair view of / present fairly, in all material respects,]* the financial position of *[name of component]* as of *[end of reporting period]*, and of its result and its cash flows for the year then ended in accordance with *[applicable financial reporting framework underlying the group's accounting policies]*. The special purpose financial information may, therefore, not be suitable for another purpose.

Our opinion is not qualified in respect of this matter.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.5 Goedkeurende controleverklaring bij zelfstandig balansonderzoek (Titel 9 Boek 2 BW). De balans is opgenomen in een volledige jaarrekening.

N.B.: Een controleverklaring bij een balans met toelichting in het kader van een eerste uitvoering van een controleopdracht, mag niet in de plaats treden van een controleverklaring bij een jaarrekening indien sprake is van een controleplichtige entiteit. Onderstaande voorbeeldtekst is voor bijzondere doeleinden waarbij vooruitlopend op de jaarrekeningcontrole eenmalig als start een zelfstandig balansonderzoek wordt uitgevoerd, waarbij de balans met toelichting en niet de gehele jaarrekening object van onderzoek is. De controleverklaring wordt echter wel bij de volledige jaarrekening gevoegd. Let op, het is niet gepast rechtspersonen toestemming te geven om onderstaande controleverklaring te voegen onder de overige gegevens bij de jaarrekening. Het is gebruikelijk dat de entiteit onder de overige gegevens uiteenzet waarom de controleverklaring bij de jaarrekening als geheel ontbreekt, aangezien de jaarrekening als geheel niet is gecontroleerd. De voorbeeldtekst is gebaseerd op de situatie waarbij het resultaat niet afzonderlijk in de balans is vermeld. De situatie waarin dit resultaat wel afzonderlijk wordt vermeld wordt ontraden. Mocht de cliënt hier toch toe overgaan, dan wordt een controleverklaring met beperking (als het resultaat van materieel belang is) of een controleverklaring van oordeelonthouding (als het resultaat van wezenlijk belang is) verstrekt.

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying¹ balance sheet as at ..., XXXX and the notes of ...(name entity) at ...(statutory seat).

Management's responsibility

Management is responsible for the preparation of the balance sheet and the notes in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the balance sheet and the notes that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on this balance sheet and notes based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the balance sheet and the notes are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the balance sheet and the notes. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the balance sheet and the notes, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the balance sheet and the notes in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the balance sheet and the notes.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the balance sheet and the notes are prepared, in all material respects, in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Restriction on use and distribution

Without modifying our opinion we draw attention to note ... to the balance sheet and the notes, which describes the special purpose of the balance sheet and the notes including the basis of accounting.

¹ Verwijzing kan geschieden met behulp van paginanummers.

The balance sheet and the notes are intended solely for ... (omschrijving specifieke verspreidingskring) and are prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the balance sheet and the notes may not be suitable for another purpose². Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Unaudited corresponding figures

We were appointed as auditors of the entity³ at ..., XXXX. Therefore, we have not audited the profit and loss account for the year then ended and the notes nor the corresponding figures included in the financial statements, in the statements of changes [*optional: statements of changes in equity and cash flows afzonderlijk noemen*] and in the related notes.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

² Deze tekst moet worden aangepast aan de specifieke omstandigheden.

³ Afhankelijk van de aard van de entiteit te vervangen door een meer passende aanduiding zoals "the company" (B.V./N.V.), "union", "foundation", etc.

1.6 Goedkeurende controleverklaring bij zelfstandig balansonderzoek. De balans is niet opgenomen in een volledige jaarrekening.

N.B.: Deze controleverklaring wordt afgegeven bij een zelfstandig balansonderzoek, waarbij de balans en niet de gehele jaarrekening object van onderzoek is. Deze verklaring is van toepassing indien het resultaat niet afzonderlijk in de balans is vermeld. De situatie waarin dit resultaat wel afzonderlijk wordt vermeld dient te worden ontraden. Mocht de cliënt hier toch toe overgaan, dan wordt een controleverklaring met beperking (als het resultaat van materieel belang is) of een controleverklaring van oordeelonthouding (als het resultaat van wezenlijk belang is) verstrekt. Onderstaande voorbeeldtekst veronderstelt dat de balans met toelichting is opgesteld voor een bijzonder doel.

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying¹ balance sheet as at ..., XXXX and the notes of ...(name entity) at ...(statutory seat).

Management's responsibility

Management² is responsible for the preparation of the balance sheet and the notes in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the balance sheet and the notes that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on this balance sheet and notes based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the balance sheet and the notes are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the balance sheet and the notes. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the balance sheet and the notes, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the balance sheet and the notes in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the balance sheet and the notes.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the balance sheet as at ..., XXXX and the notes are prepared, in all material respects, in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Restriction on use and distribution

Without modifying our opinion we draw attention to note ... to the balance sheet and the notes, which describes the special purpose of the balance sheet and the notes including the basis of accounting. The balance sheet and the notes are intended solely for ... (omschrijving specifieke verspreidingskring) and are prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the balance sheet and the notes may not be suitable for another purpose³. Therefore, our auditor's report is intended solely for ... (naam

¹ Referencing is possible through the use of page numbers.

² Depending on the nature of the entity to be changed to more suitable terminology such as "management of the union", "foundation" etc.

³ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Unaudited corresponding figures

We have not audited the corresponding figures included in the balance sheet and the notes.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.7 Goedkeurende controleverklaring inzake een opstelling van ontvangsten en uitgaven

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying statement of income and expenditure of ...(name entity). The financial statement has been prepared by management of ...(name entity) on a cash basis in accordance with the financial reporting provisions of Section Z of the contract dated ...(date of contract) between ...(name entity) and (name contract party) ("the contract").

Management's responsibility

Management is responsible for the preparation of this statement of income and expenditure on cash basis in accordance with the financial reporting provisions of Section Z of the contract. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the statement of income and expenditure that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on this statement of income and expenditure based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement of income and expenditure is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement of income and expenditure. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement of income and expenditure, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement of income and expenditure in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement of income and expenditure.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the statement of income and expenditure of (name entity) for the year ended 31 December 201X is prepared, in all material respects, on cash basis in accordance with the financial reporting provisions of Section Z of the contract.

Basis of accounting and restriction on use and distribution

Without modifying our opinion we draw attention to note ... to the statement of income and expenditure, which describes the special purpose of the statement including the basis of accounting. The statement of income and expenditure is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement of income and expenditure may not be suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

... (naam accountant)

1.8 Goedkeurende controleverklaring betreffende omzet projecten

N.B.: Deze voorbeeldtekst is opgesteld voor de situatie waarbij op het overzicht met de omzet van projecten een zelfstandige controle heeft plaatsgevonden. Bij het plannen en uitvoeren van de controle van specifieke elementen uit de jaarrekening dient de accountant alle Nederlandse Standaarden die relevant zijn voor de controle aan te passen voor zover noodzakelijk is in de omstandigheden van de opdracht. Het is bijvoorbeeld mogelijk dat de materialiteit voor de controle van het overzicht met de omzet van projecten lager is dan de materialiteit die voor de volledige jaarrekening van de entiteit is vastgesteld. Dit zal van invloed zijn op de aard, timing en omvang van de controlewerkzaamheden en op de evaluatie van de niet gecorrigeerde afwijkingen. Zie hiervoor standaard 805, "Speciale overwegingen - controles van een enkel financieel overzicht en controles van specifieke elementen, rekeningen of items van een financieel overzicht".

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying statement of project turnover for the years 201X-2 (or "for the year ended 30 June 201X-2" fiscal year not coinciding with calendar year) up to and including 201X (or "for the year ended 30 June 201X" fiscal year not coinciding with calendar year) (hereafter 'the statement') of ... (name of entity), ... (statutory seat). The statement has been prepared by management in accordance with ... (omschrijving van de vereisten die de gebruiker stelt aan dit overzicht).

Management's responsibility

Management is responsible for the preparation of the statement in accordance with ... (omschrijving van de vereisten die de gebruiker stelt aan dit overzicht), and for such internal control as it determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the statement of project turnover for the years 201X-2 (or "for the year ended 30 June 201X-2" fiscal year not coinciding with calendar year) up to and including 201X (or "for the year ended 30 June 201X" fiscal year not coinciding with calendar year) has been prepared, in all material respects, in accordance with (omschrijving van de vereisten die de gebruiker stelt aan dit overzicht).

Restriction on Use and Distribution

Without modifying our opinion we draw attention to note ... to the statement, which describes the special purpose of the statement including the basis of accounting. The statement is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to

comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

*1.9 Goedkeurende controleverklaring met betrekking tot onderdelen van de jaarrekening;
debiteurenoverzicht*

NB: Deze voorbeeldtekst is opgesteld voor de situatie waarbij op het debiteurenoverzicht een zelfstandige controle heeft plaatsgevonden. Bij het plannen en uitvoeren van de controle van een specifiek element uit de jaarrekening dient de accountant alle Standaarden die relevant zijn voor de controle aan te passen voor zover noodzakelijk is in de omstandigheden van de opdracht. Het is bijvoorbeeld mogelijk dat de materialiteit voor de controle van het debiteurenoverzicht lager is dan de materialiteit die voor de volledige jaarrekening van de entiteit is vastgesteld. Dit zal van invloed zijn op de aard, timing en omvang van de controlewerkzaamheden en op de evaluatie van de niet gecorrigeerde afwijkingen. Zie hiervoor standaard 805, 'Speciale overwegingen - controles van een enkel financieel overzicht en controles van specifieke elementen, rekeningen of items van een financieel overzicht.

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying statement of debtor balances of ...(name entity) as at ... (datum).

Management's responsibility

Management is responsible for the preparation of this statement of debtor balances in accordance with...(describe the accounting policies for preparing this statement). Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the statement of debtor balances that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on this statement of debtor balances based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement of debtor balances is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement of debtor balances. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement of debtor balances, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement of debtor balances in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement of debtor balances. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the statement of debtor balances of (name entity) as at ... (datum) is prepared, in all material respects, in accordance with(describe the accounting policies for preparing this statement).

Basis of accounting and restriction on use and distribution

Without modifying our opinion we draw attention to note ... to the statement of debtor balances, which describes the special purpose of the statement of debtor balances including the basis of accounting. The statement of debtor balances is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement of debtor balances may not be suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.10 Goedkeurende controleverklaring bij opgave ziekte verzuim

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the enclosed statement on the annual wages and salaries per ... (datum). Management is responsible for the preparation of the statement on the basis of the policy terms and conditions as defined in the *Ziekteverzuim Polis Conventioneel nr ...* (polisnummer) dated ... (datum afgifte verzekeringspolis), issued by ... (naam makelaar of verzekeringsmaatschappij) to ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats).

Management's responsibility

Management is responsible for the preparation of this statement in accordance with the policy terms and conditions. Management is also responsible for such internal control as it determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the statement on the annual wages and salaries per ... (datum) of ... (naam entiteit(en)) is prepared, in all material respects, in accordance with the policy terms and conditions.

Basis of accounting and restriction on use and distribution

Without modifying our opinion, we draw attention to Note X to the statement, which describes the basis of accounting. The statement on the annual salaries is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.11.1 Goedkeurende controleverklaring bij opgave verzekerd belang

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We have audited the accompanying statement of insured interest for ...(tijdvak). The statement has been prepared by management in accordance with the terms of the insurance policy as described in the business interruption insurance policy number ...(polisnummer verzekering) dated ...(datum afgifte verzekeringspolis), (up to and including appendix ...) issued by ... (naam makelaar of verzekeringsmaatschappij) to ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats).

Management's responsibility

Management is responsible for the preparation of the statement in accordance with the terms of the business interruption insurance policy. Management is also responsible for such internal control as it determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the statement of insured interest of ...(naam entiteit(en)) for ...(tijdvak) has been prepared, in all material respects, in accordance with the terms of the business interruption insurance policy.

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion we draw attention to note ... to the statement, which describes the special purpose of the statement including the basis of accounting. The statement is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

1.11.12 Controleverklaring van oordeelonthouding bij opgave verzekerd belang

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

We were engaged to audit the accompanying statement of insured interest for ... (tijdvak). The statement has been prepared by management in accordance with the terms of the insurance policy as described in the business interruption insurance policy number ... (polisnummer verzekering) dated ... (datum afgifte verzekeringspolis), (up to and including appendix ...) issued by ... (naam makelaar of verzekeringsmaatschappij) to ... (naam entiteit(en)), ... ((statutaire) vestigingsplaats).

Management's responsibility

Management is responsible for the preparation of the statement in accordance with the terms of the business interruption insurance policy. Management is also responsible for such internal control as it determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the statement based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. Due to the matter described in the "Basis for disclaimer of opinion" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

Given the nature and the size of the company and its operations it is not possible for the company to maintain appropriate internal controls without incurring disproportionate costs. We have been unable to perform sufficient audit procedures to obtain reasonable assurance on the completeness of the statement.

Disclaimer of opinion

Due to the significance of the matter described in the "Basis for disclaimer of opinion" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the statement.

Basis of Accounting and Restriction on Distribution and Use

We draw attention to note ... to the statement, which describes the special purpose of the statement including the basis of accounting. The statement is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring). Our opinion is not qualified in respect of this matter.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

1.12.1 Controleverklaring bij samengevatte jaarrekening, opgesteld op basis van criteria die door het management zijn ontwikkeld en adequaat toegelicht. Accountant heeft vastgesteld dat de toegepaste criteria aanvaardbaar zijn. Goedkeurend oordeel bij gecontroleerde jaarrekening. Geen aanpassing in verklaring bij gecontroleerde jaarrekening. Datum verklaring samengevatte jaarrekening later dan datum verklaring bij jaarrekening waaraan de samenvatting is ontleend

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

The accompanying summary financial statements, which comprise the summary statement of financial position as at 31 December 201X, the summary statements of comprehensive income, changes in equity and cash flows for the year then ended, and related notes, are derived from the audited financial statements of ...(name entity) for the year ended 31 December 201X. We expressed an unqualified audit opinion on those financial statements in our report dated ... (date). Those financial statements, and the summary financial statements, do not reflect the effects of events that occurred subsequent to the date of our report on those financial statements.

The summary financial statements do not contain all the disclosures required by ..[describe financial reporting framework applied in the preparation of the audited financial statements of the entity]. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of(name entity).

Management's responsibility

Management is responsible for the preparation of a summary of the audited financial statements on the bases described in Note X.

Auditor's responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Dutch law, including the Dutch Standard on Auditing 810 "Engagements to report on summary financial statements".

Opinion

In our opinion, the summary financial statements derived from the audited financial statements of .. (name entity) for the year ended 31 December 201X are consistent, in all material respects, with those financial statements, in accordance with [describe established criteria].

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.12.2 Controleverklaring bij samengevatte jaarrekening, opgesteld op basis van criteria die door het management zijn ontwikkeld en adequaat toegelicht. Accountant heeft vastgesteld dat de toegepaste criteria aanvaardbaar zijn. Oordeel met beperking bij gecontroleerde jaarrekening. Datum verklaring samengevatte jaarrekening later dan datum verklaring bij jaarrekening waaraan de samenvatting is ontleend

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

The accompanying summary financial statements, which comprise the summary statement of financial position as at 31 December 201X, the summary statements of comprehensive income, changes in equity and cash flows for the year then ended, and related notes, are derived from the audited financial statements of ...(name entity) for the year ended 31 December 201X. We expressed a qualified audit opinion on those financial statements in our report dated ... (date). Those financial statements, and the summary financial statements, do not reflect the effects of events that occurred subsequent to the date of our report on those financial statements.

The summary financial statements do not contain all the disclosures required by ..[describe financial reporting framework applied in the preparation of the audited financial statements of the entity]. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of(name entity).

Management's responsibility

Management is responsible for the preparation of a summary of the audited financial statements in accordance with ..[describe established criteria].

Auditor's responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Dutch law, including the Dutch Standard on Auditing 810 "Engagements to report on summary financial statements".

Opinion

In our opinion, the summary financial statements derived from the audited financial statements of .. (name entity) for the year ended 31 December 201X are consistent, in all material respects, with those financial statements, in accordance with [describe established criteria]. However, the summary financial statements are misstated to the equivalent extent as the audited financial statements of ...(name entity) for the year ended 31 December 201X.

The misstatement of the audited financial statements is described in our qualified audit opinion in our report dated ... (date audited financial statements). Our qualified opinion is based on the fact that the accounts receivable include an amount of EUR ..., which cannot be collected due to the insolvency of the debtor. This amount has not been provided for.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.12.3 Goedkeurende controleverklaring bij balans met toelichting kleine rechtspersoon bestemd voor deponering bij het handelsregister

N.B.: Onder 1.12.3 is een voorbeeldtekst opgenomen voor een controleverklaring bij de balans met toelichting van een kleine rechtspersoon die bij het handelsregister wordt gedeponerd. De balans en toelichting zijn opgesteld in overeenstemming met de bepalingen en vrijstellingen van artikel 2:396 lid 8 BW. De bedoeling van de wet is om de kleine rechtspersoon vrijstellingen te verlenen voor de te publiceren financiële informatie. In artikel 2:396 lid 8 is de financiële informatie vermeld die de kleine rechtspersoon minimaal moet deponeren bij het handelsregister. In het kader van de Nederlandse Standaarden wordt deze balans met toelichting gezien als een aparte verantwoording. Indien de accountant wordt gevraagd om een controleverklaring bij deze verantwoording af te geven is sprake van een nieuwe opdracht. Aangezien, in de bedoeling van de wetgever, de informatie in de te publiceren financiële informatie is afgeleid van de jaarrekening is deze voorbeeldtekst gebaseerd op Standaard 810 "Opdrachten om te rapporteren betreffende samengevatte financiële overzichten".

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

The accompanying balance sheet as at XXXX and the related explanatory notes have been prepared for filing at the Trade register of the Chamber of Commerce. The balance sheet and related explanatory notes are derived from the audited financial statements of(name entity) as per (date). We expressed an unqualified audit opinion on those financial statements in our report dated ... (date financial statements). Those financial statements, and the balance sheet and related explanatory notes derived thereof , do not reflect the effects of events that occurred subsequent to the date of our report on those financial statements dated (date financial statements).

The balance sheet and the related explanatory notes do not contain all the disclosures required by Part 9 of Book 2 of the Dutch Civil Code. For(name entity) the financial information to be made public based on Section 2:394 of the Dutch Civil Code is limited to the information as stated in Section 2:396 sub 8 of the Dutch Civil Code.

Management's responsibility

Management is responsible for the preparation of the balance sheet and the related explanatory notes applying the principles of 2:396 sub 8 of the Dutch Civil Code.

Auditor's responsibility

Our responsibility is to express an opinion on the balance sheet and the related explanatory notes based on our procedures, which we conducted in accordance with Dutch law, including the Dutch Standard 810 "Engagements to report on summary financial statements".

Opinion

In our opinion the balance sheet and the related explanatory notes of ...(name entity) as atXXXX , prepared for filing at the trade register of the Chamber of Commerce are consistent, in all material respects, with the audited financial statements of(name entity) as at ...201X applying the principles of 2:396 sub 8 of the Dutch Civil Code.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1.12.4 Controleverklaring inzake omzet projecten; informatie is rechtstreeks uit de jaarrekening af te leiden

N.B.: Deze verklaring dient slechts te worden afgegeven indien aan elk van de volgende 3 voorwaarden is voldaan:

- De betreffende omzet waarover zekerheid wordt gevraagd is direct en zichtbaar af te leiden uit de (gecontroleerde) jaarrekening - het bedrag van de omzet is dus expliciet vermeld in deze jaarrekening;
- De jaarrekening en de controleverklaring daarbij zijn beschikbaar voor de gebruikers van de omzetverklaring zodat zij inzicht hebben in de volledige jaarrekening en in de reikwijdte van de controle; en
- De reikwijdte van de controle sluit aan bij de behoeften/eisen van de gebruiker(s) van de omzetverklaring.
- Deze controleverklaring geeft dus dezelfde zekerheid als de controleverklaring ex 1.8.

INDEPENDENT AUDITOR'S REPORT

To: Appropriate addressee

The accompanying statement of project turnover for the years 201X-2 (or "for the year ended 30 June 201X-2" fiscal year not coinciding with calendar year) up to and including 201X (or "for the year ended 30 June 201X" fiscal year not coinciding with calendar year) (hereafter 'the statement') of ... (name of entity), ... (statutory seat) is derived from the audited financial statements of ... (name entity) for the year ended 31 December 201X. We expressed an unmodified opinion on those financial statements in our report date ..(date). The statement has been prepared by management in accordance with ...(omschrijving van de vereisten die de gebruiker stelt aan dit overzicht).

Management's responsibility

Management is responsible for the preparation of the statement in accordance with ...(omschrijving van de vereisten die de gebruiker stelt aan dit overzicht). Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the statement of project turnover for the years 201X-2 (or "for the year ended 30 June 201X-2" fiscal year not coinciding with calendar year) up to and including 201X (or "for the year ended 30 June 201X" fiscal year not coinciding with calendar year) is consistent, in all material respects, with the financial statements 201X-2, 201X-1 and 201X of ...(name entity) as at ...(date), in accordance with note ... to the statement.

Restriction on Use and Distribution

Without modifying our opinion we draw attention to note ... to the statement, which describes the special purpose of the statement including the basis of accounting. The statement is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be

suitable for another purpose¹. Therefore, our auditor's report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden

2. Beoordelingsverklaringen

2.1 Beoordelingsverklaring bij een jaarrekening (nieuw)

2.1.1 Goedkeurende beoordelingsverklaring (nieuw)

INDEPENDENT ACCOUNTANT'S REVIEW REPORT ¹

To: Appropriate addressee

We have reviewed the accompanying financial statements of ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats), that comprise the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X), the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.²

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements [optioneel: and for the preparation of the management board report, both] in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X) and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Omdat in Titel 9 Boek 2 BW wettelijke eisen ontbreken om te rapporteren over de overige gegevens en het jaarverslag ingeval van een beoordelingsopdracht of een andere opdracht dan een wettelijke controle, ontbreekt de paragraaf 'Report on other legal and regulatory requirements' in de voorbeeldrapportage. Ingeval deze paragraaf in zeer bijzondere omstandigheden toch zou gelden, zou een kop 'Report on the financial statements' nodig zijn aan het begin van de verklaring. Naar analogie met de controleverklaringen zou de paragraafkop van de paragraaf met de conclusie dan kunnen luiden, in voorkomend geval: 'Conclusion on the financial statements' 'Qualified conclusion on the financial statements', 'Adverse conclusion on the financial statements', of 'Disclaimer of conclusion on the financial statements'.

² Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

2.1 Beoordelingsverklaring bij een jaarrekening (nieuw)

2.1.2 Goedkeurende beoordelingsverklaring met een onverplichte paragraaf ter benadrukking van aangelegenheden (nieuw)

INDEPENDENT ACCOUNTANT'S REVIEW REPORT ¹

To: Appropriate addressee

We have reviewed the accompanying financial statements of ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats), that comprise the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X), the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information. ²

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements [optioneel: and for the preparation of the management board report, both] in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X) and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Emphasis of an uncertainty with respect to a lawsuit

We draw attention to note X to the financial statements, which describes the major uncertainty related to the outcome of a lawsuit filed against the company. Our conclusion is not qualified in respect of this matter.

¹ Omdat in Titel 9 Boek 2 BW wettelijke eisen ontbreken om te rapporteren over de overige gegevens en het jaarverslag ingeval van een beoordelingsopdracht of een andere opdracht dan een wettelijke controle, ontbreekt de paragraaf 'Report on other legal and regulatory requirements' in de voorbeeldrapportage. Ingeval deze paragraaf in zeer bijzondere omstandigheden toch zou gelden, zou een kop 'Report on the financial statements' nodig zijn aan het begin van de verklaring. Naar analogie met de controleverklaringen zou de paragraafkop van de paragraaf met de conclusie dan kunnen luiden, in voorkomend geval: 'Conclusion on the financial statements' 'Qualified conclusion on the financial statements', 'Adverse conclusion on the financial statements', of 'Disclaimer of conclusion on the financial statements'.

² Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

2.1 Beoordelingsverklaring bij een jaarrekening (nieuw)

2.1.3 Goedkeurende beoordelingsverklaring met een paragraaf ter benadrukking van onzekerheid omtrent de continuïteit (nieuw)

INDEPENDENT ACCOUNTANT'S REVIEW REPORT ¹

To: Appropriate addressee

We have reviewed the accompanying financial statements of ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats), that comprise the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X), the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information. ²

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements [optioneel: and for the preparation of the management board report, both] in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X) and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Emphasis of uncertainty with respect to the going concern assumption

We draw attention to note [PuntX_1] to the financial statements which indicates that the company incurred a net loss of € [Bedrag_1] during the year ended [BalansPer] and, as of that date, the company's current liabilities exceeded its total assets by € [Bedrag_2]. These conditions, along with other matters as set forth in note [PuntX_2], indicate the existence of a material uncertainty which may

¹ Omdat in Titel 9 Boek 2 BW wettelijke eisen ontbreken om te rapporteren over de overige gegevens en het jaarverslag ingeval van een beoordelingsopdracht of een andere opdracht dan een wettelijke controle, ontbreekt de paragraaf 'Report on other legal and regulatory requirements' in de voorbeeldrapportage. Ingeval deze paragraaf in zeer bijzondere omstandigheden toch zou gelden, zou een kop 'Report on the financial statements' nodig zijn aan het begin van de verklaring. Naar analogie met de controleverklaringen zou de paragraafkop van de paragraaf met de conclusie dan kunnen luiden, in voorkomend geval: 'Conclusion on the financial statements' 'Qualified conclusion on the financial statements', 'Adverse conclusion on the financial statements', of 'Disclaimer of conclusion on the financial statements'.

² Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

cast significant doubt about the company's ability to continue as a going concern. Our conclusion is not qualified in respect of this matter.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

2.1 Beoordelingsverklaring bij een jaarrekening (nieuw)

2.1.4 Beoordelingsverklaring met beperking wegens een afwijking van materieel belang (nieuw)

INDEPENDENT ACCOUNTANT'S REVIEW REPORT ¹

To: Appropriate addressee

We have reviewed the accompanying financial statements of ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats), that comprise the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X), the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information. ²

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements [optioneel: and for the preparation of the management board report, both] in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

The company's inventories are carried in the balance sheet at EUR.... We do not agree with management on the amounts at which the inventories are stated. Management has not stated the inventories at the lower of cost and realisable value but has stated them solely at cost, which constitutes a departure from Part 9 of Book 2 of the Dutch Civil Code. The company's records indicate that had management stated the inventories at the lower of cost and realisable value, an amount of EUR... would have been required to write the inventories down to their realisable value. Accordingly, cost of sales would have been increased by EUR ..., and income tax, net income and shareholders' equity would have been reduced by EUR ..., EUR ... and EUR ..., respectively.

Qualified conclusion

¹ Omdat in Titel 9 Boek 2 BW wettelijke eisen ontbreken om te rapporteren over de overige gegevens en het jaarverslag ingeval van een beoordelingsopdracht of een andere opdracht dan een wettelijke controle, ontbreekt de paragraaf 'Report on other legal and regulatory requirements' in de voorbeeldrapportage. Ingeval deze paragraaf in zeer bijzondere omstandigheden toch zou gelden, zou een kop 'Report on the financial statements' nodig zijn aan het begin van de verklaring. Naar analogie met de controleverklaringen zou de paragraafkop van de paragraaf met de conclusie dan kunnen luiden, in voorkomend geval: 'Conclusion on the financial statements' Qualified conclusion on the financial statements', 'Adverse conclusion on the financial statements', of 'Disclaimer of conclusion on the financial statements'.

² Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

Based on our review, except for the effects of the matter described in the Basis for qualified conclusion paragraph, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X) and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

2.1 Beoordelingsverklaring bij een jaarrekening (nieuw)

2.1.5 Afkeurende beoordelingsverklaring wegens een afwijking van diepgaande invloed (nieuw)

INDEPENDENT ACCOUNTANT'S REVIEW REPORT ¹

To: Appropriate addressee

We have reviewed the accompanying financial statements of ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats), that comprise the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X), the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information. ²

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements [optioneel: and for the preparation of the management board report, both] in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Basis for adverse conclusion

A provision for unconditional pension liabilities is not recorded in the balance sheet as required by Part 9 of Book 2 of the Dutch Civil Code. At the balance sheet date the required provision amounts to approximately EUR... As a consequence, the company's equity and net result, tax effects taken into account, are overstated by EUR... and EUR..., respectively.

Adverse conclusion

Based on our review, due to the significance of the matter described in the Basis for adverse conclusion paragraph, the financial statements do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December 201X (of voor een gebroken boekjaar: as at 30 June 201X) and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

¹ Omdat in Titel 9 Boek 2 BW wettelijke eisen ontbreken om te rapporteren over de overige gegevens en het jaarverslag ingeval van een beoordelingsopdracht of een andere opdracht dan een wettelijke controle, ontbreekt de paragraaf 'Report on other legal and regulatory requirements' in de voorbeeldrapportage. Ingeval deze paragraaf in zeer bijzondere omstandigheden toch zou gelden, zou een kop 'Report on the financial statements' nodig zijn aan het begin van de verklaring. Naar analogie met de controleverklaringen zou de paragraafkop van de paragraaf met de conclusie dan kunnen luiden, in voorkomend geval: 'Conclusion on the financial statements' 'Qualified conclusion on the financial statements', 'Adverse conclusion on the financial statements', of 'Disclaimer of conclusion on the financial statements'.

² Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

2.1 Beoordelingsverklaring bij een jaarrekening (nieuw)

2.1.6 Beoordelingsverklaring met de onthouding van een conclusie wegens de onmogelijkheid voldoende en geschikte assurance-informatie te verkrijgen ten aanzien van één post, wat van diepgaande invloed is (nieuw)

N.B. Bij een beperking in de reikwijdte van zijn werkzaamheden dient de accountant na te gaan of hij op rationele gronden de opdracht op een verantwoorde wijze kan afronden (Nederlandse Standaard 2400.29(a)). Indien het effect van de beperking zal resulteren in een onthouding van een conclusie dient de accountant volgens de Nederlandse Standaard 2400.29(e) in zijn verklaring te vermelden dat hij geen conclusie tot uitdrukking brengt. In dat geval kan deze voorbeeldtekst worden gebruikt. Bij beoordeling van tussentijdse financiële informatie gelden volgens de Nederlandse Standaard 2410 ook nog nadere voorschriften. Volgens de Nederlandse Standaard 2410.48 is een beperking in de uitvoering voor de accountant in normale omstandigheden een belemmering om de beoordeling af te ronden. De accountant dient in dit geval volgens de Nederlandse Standaard 2410.49 te overwegen of het in de omstandigheden wel gepast is een verklaring af te geven. Mogelijk kunnen wet- en regelgeving de accountant verplichten om een verklaring af te geven. In dat geval kan deze voorbeeldtekst worden gebruikt.

INDEPENDENT ACCOUNTANT'S REVIEW REPORT ¹

To: Appropriate addressee

We were engaged to review the accompanying financial statements of ... (naam entiteit(en)) at ... ((statutaire) vestigingsplaats), for the year 201X². These financial statements comprise the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), the profit and loss account for the year then ended, and the notes,³ comprising a summary of the significant accounting policies and other explanatory information.

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements [optioneel: and for the preparation of the management board report, both] in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements, based on conducting the review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. Due to the matter described in the Basis for disclaimer of conclusion paragraph, however, we were not able to obtain sufficient appropriate evidence to provide a basis for a conclusion.

Basis for disclaimer of conclusion

The company's investment in its joint venture XYZ in ... (country) is carried at EUR... on the company's balance sheet, which represents over 90% of the company's net assets as at ... 201X. We were not allowed access to the management and the auditors of XYZ, including XYZ's auditors' audit documentation. As a result, we were unable to determine whether any adjustments were necessary in respect of the company's proportional share of XYZ's assets that it controls jointly, its proportional

¹ Omdat in Titel 9 Boek 2 BW wettelijke eisen ontbreken om te rapporteren over de overige gegevens en het jaarverslag ingeval van een beoordelingsopdracht of een andere opdracht dan een wettelijke controle, ontbreekt de paragraaf 'Report on other legal and regulatory requirements' in de voorbeeldrapportage. Ingeval deze paragraaf in zeer bijzondere omstandigheden toch zou gelden, zou een kop 'Report on the financial statements' nodig zijn aan het begin van de verklaring. Naar analogie met de controleverklaringen zou de paragraafkop van de paragraaf met de conclusie dan kunnen luiden, in voorkomend geval: 'Conclusion on the financial statements' 'Qualified conclusion on the financial statements', 'Adverse conclusion on the financial statements', of 'Disclaimer of conclusion on the financial statements'.

² of voor een gebroken boekjaar: "for the year ended 30 June 30, 201X".

³ Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

share of XYZ's liabilities for which it is jointly responsible and its proportional share of XYZ's income and expenses for the year.

Disclaimer of conclusion

Due to the significance of the matters described in the Basis for disclaimer of conclusion paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion. Accordingly, we do not express a conclusion on the financial statements.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

2.1 Beoordelingsverklaring bij een jaarrekening (nieuw)

2.1.7 Beoordelingsverklaring met de onthouding van een conclusie bij eerste uitvoering van een beoordelingsopdracht, wegens de onmogelijkheid voldoende en geschikte assurance-informatie te verkrijgen ten aanzien van de beginbalans, wat van diepgaande invloed is (nieuw)

N.B. Bij een beperking in de reikwijdte van zijn werkzaamheden dient de accountant na te gaan of hij op rationele gronden de opdracht op een verantwoorde wijze kan afronden (Nederlandse Standaard 2400.29(a)). Indien het effect van de beperking zal resulteren in een onthouding van een conclusie dient de accountant volgens de Nederlandse Standaard 2400.29(e) in zijn verklaring te vermelden dat hij geen conclusie tot uitdrukking brengt. In dat geval kan deze voorbeeldtekst worden gebruikt. Bij beoordeling van tussentijdse financiële informatie gelden volgens de Nederlandse Standaard 2410 ook nog nadere voorschriften. Volgens de Nederlandse Standaard 2410.48 is een beperking in de uitvoering voor de accountant in normale omstandigheden een belemmering om de beoordeling af te ronden. De accountant dient in dit geval volgens de Nederlandse Standaard 2410.49 te overwegen of het in de omstandigheden wel gepast is een verklaring af te geven. Mogelijk kunnen wet- en regelgeving de accountant verplichten om een verklaring af te geven. In dat geval kan deze voorbeeldtekst worden gebruikt.

REVIEW REPORT

To: Appropriate addressee

Introduction

We were engaged to review the accompanying financial statements of ... (naam entiteit(en)), ... ((statutaire) vestigingsplaats), for the year 201X¹. These financial statements comprise the balance sheet as at 31 December 201X (of voor een gebroken boekjaar: "for the year ended 30 June 201X"), the profit and loss account for the year then ended, and the notes, comprising a summary of the significant accounting policies and other explanatory information.²

Management's responsibility

Management is responsible for the preparation of these financial statements [optioneel: and for the preparation of the management board report, both] in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements, based on conducting the review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. Due to the matter described in the Basis for disclaimer of conclusion paragraph, however, we were not able to obtain sufficient appropriate evidence to provide a basis for a conclusion.

Basis for disclaimer of conclusion

We have not audited the financial statements 201X-1 nor have we performed a review engagement. We were unable to form a conclusion retrospectively about the balance sheet as at ... 201X-1. If the amounts shown in the balance sheet were to require adjustment, this would directly affect the results reported for the year 201X. Consequently, we have not been able to obtain sufficient appropriate evidence regarding both the amount and the composition of the result for 201X.

Disclaimer of conclusion

Due to the significance of the matters described in the Basis for disclaimer of conclusion paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion. Accordingly, we do not express a conclusion on the financial statements.

¹ of voor een gebroken boekjaar: "for the year ended 30 June 201X".

² Opsomming componenten van het opdrachtobject laten aansluiten op de eisen die het stelsel van financiële verslaggeving daaraan stelt en de keuzes die daarbinnen door de entiteit zijn gemaakt.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

2.2 Beoordelingsverklaring bij een opgave verzekerd belang (nieuw)

[Deze voorbeeldrapportage volgt]

2.3.1 Goedkeurende beoordelingsverklaring bij (geconsolideerde) tussentijdse cijfers opgesteld in overeenstemming met de Richtlijn voor de jaarverslaggeving 394 voor Tussentijdse berichten

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying¹ (condensed)[company/consolidated] interim financial information of ... (name), ... (statutory seat), that comprises the balance sheet as at (interim balance sheet date), the profit and loss account for the X-month period then ended, and the notes, comprising a summary of the accounting policies and other explanatory information. Management is responsible for the preparation and presentation of this interim financial information in accordance with the Dutch Guideline for Annual Reporting 394 on Interim Reports. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope

We conducted our review in accordance with Dutch law including Dutch Standard 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Dutch Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying (condensed) [company/consolidated] interim financial information for the X-month period ended [date] 201X, is not prepared, in all material respects, in accordance with the Dutch Guideline for Annual Reporting 394 on Interim Reports.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Verwijzing kan geschieden met behulp van paginanummers.

2.3.2 Goedkeurende beoordelingsverklaring bij (geconsolideerde) tussentijdse cijfers opgesteld in overeenstemming met IAS 34 zoals aanvaard binnen de Europese Unie

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying¹ (condensed) [company/consolidated] interim financial information of ... (name), ... (statutory seat), that comprises the statement of financial position as at (interim balance sheet date), the statements of comprehensive income, changes in equity, and cash flows for the X-month period then ended, and the notes, comprising a summary of the significant accounting policies and other explanatory information. Management is responsible for the preparation and presentation of this [company/consolidated] interim financial information in accordance with IAS 34, 'Interim Financial Reporting' as adopted by the European Union. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope

We conducted our review in accordance with Dutch law including standard 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Dutch Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying (condensed) [company/consolidated] interim financial information for the X-month period ended [date] 201X is not prepared, in all material respects, in accordance with IAS 34, 'Interim Financial Reporting', as adopted by the European Union.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Verwijzing kan geschieden met behulp van paginanummers.

2.4 Beoordelingsverklaring bij een jaarrekening (oud)

2.4.1 Goedkeurende beoordelingsverklaring (oud)

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying financial statements of ... (name), ... (statutory seat), for the year XXXX¹ (*optioneel*: as set out on pages ... to ...). Management is responsible for the preparation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Our responsibility is to issue a review report on these financial statements.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". This requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position of ... (name) as at ... XXXX², and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

2.4 Beoordelingsverklaring bij een jaarrekening (oud)

2.4.2 Goedkeurende beoordelingsverklaring met een onverplichte paragraaf ter benadrukking van aangelegenheden (oud)

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying financial statements of ... (name), ... (statutory seat), for the year XXXX¹ (*optioneel*: as set out on pages ... to ...). Management is responsible for the preparation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Our responsibility is to issue a review report on these financial statements.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". This requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position of ... (name) as at ... XXXX², and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Emphasis of an uncertainty with respect to a lawsuit

We draw attention to note X to the financial statements, which describes the major uncertainty related to the outcome of a lawsuit filed against the company. Our conclusion is not qualified in respect of this matter.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

2.4 Beoordelingsverklaring bij een jaarrekening (oud)

2.4.3 Goedkeurende beoordelingsverklaring met een paragraaf ter benadrukking van onzekerheid omtrent de continuïteit (oud)

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying financial statements of ... (name), ... (statutory seat), for the year XXXX¹ (**optioneel**: as set out on pages ... to ...). Management is responsible for the preparation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Our responsibility is to issue a review report on these financial statements.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". This requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position of ... (name) as at ... XXXX², and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Emphasis of uncertainty with respect to the going concern assumption

We draw attention to note [PuntX_1] to the financial statements which indicates that the company incurred a net loss of € [Bedrag_1] during the year ended [BalansPer] and, as of that date, the company's current liabilities exceeded its total assets by € [Bedrag_2]. These conditions, along with other matters as set forth in note [PuntX_2], indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. Our conclusion is not qualified in respect of this matter.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

2.4 Beoordelingsverklaring bij een jaarrekening (oud)

2.4.4 Beoordelingsverklaring met beperking wegens een materiële bedenking tegen de jaarrekening (oud)

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying financial statements of ... (name), ... (statutory seat), for the year XXXX¹ (*optioneel*: as set out on pages ... to ...). Management is responsible for the preparation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Our responsibility is to issue a review report on these financial statements.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". This requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Basis for qualified conclusion

The company's inventories are carried in the balance sheet at EUR... We do not agree with management on the amounts at which the inventories are stated. Management has not stated the inventories at the lower of cost and realizable value but has stated them solely at cost, which constitutes a departure from Part 9 of Book 2 of the Dutch Civil Code. The company's records indicate that had management stated the inventories at the lower of cost and realizable value, an amount of EUR... would have been required to write the inventories down to their realizable value. Accordingly, cost of sales would have been increased by EUR ..., and income tax, net income and shareholders' equity would have been reduced by EUR ..., EUR ... and EUR ..., respectively.

Qualified conclusion

Based on our review, except for the effects of the matter described in the Basis for qualified conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position of ... (name) as at ... XXXX², and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

2.4 Beoordelingsverklaring bij een jaarrekening (oud)

2.4.5 Afkeurende beoordelingsverklaring wegens een wezenlijke bedenking tegen de jaarrekening (oud)

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying financial statements of ... (name), ... (statutory seat), for the year XXXX¹ (*optioneel*: as set out on pages ... to ...). Management is responsible for the preparation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Our responsibility is to issue a review report on these financial statements.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". This requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Basis for adverse conclusion

A provision for unconditional pension liabilities is not recorded in the balance sheet as required by Part 9 Book 2 of the Dutch Civil Code. At the balance sheet date the required provision amounts to approximately EUR... As a consequence, the company's equity and net result, tax effects taken into account, are overstated by EUR... and EUR..., respectively.

Adverse conclusion

Based on our review, Due to the significance of the matter described in the Basis for adverse conclusion paragraph, the accompanying financial statements do not give a true and fair view of the financial position of ... (name) as at ... XXXX², and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

2.4 Beoordelingsverklaring bij een jaarrekening (oud)

2.4.6 Beoordelingsverklaring met de onthouding van een conclusie wegens een wezenlijke beperking in de beoordeling ten aanzien van één post

N.B.: Bij een beperking in de uitvoering van zijn opdracht dient de accountant na te gaan of hij op rationele gronden de opdracht op een verantwoorde wijze kan afronden. De Nederlandse Standaard 2400 geeft de accountant de mogelijkheid om de beperking te rapporteren in zijn beoordelingsverklaring. Volgens de Nederlandse Standaard 2400.27.c(II) dient de accountant, indien het effect van de beperking van wezenlijke betekenis is, in zijn verklaring tot uitdrukking te brengen dat geen enkele zekerheid wordt verstrekt. In dat geval kan deze voorbeeldtekst worden gebruikt.

Bij beoordeling van tussentijdse financiële informatie gelden volgens de Nederlandse Standaard 2410 ook nog nadere voorschriften. Volgens de Nederlandse Standaard 2410.48 is een beperking in de uitvoering voor de accountant in normale omstandigheden een belemmering om de beoordeling af te ronden. De accountant dient in dit geval volgens de Nederlandse Standaard 2410.49 te overwegen of het in de omstandigheden wel gepast is een verklaring af te geven. Mogelijk kunnen wet- en regelgeving de accountant verplichten om een verklaring af te geven. In dat geval kan deze voorbeeldtekst worden gebruikt

REVIEW REPORT

To: Appropriate addressee

Introduction

We were engaged to review the accompanying financial statements of ... (name), ... (statutory seat), for the year 201X¹ (**optioneel**: as set out on pages ... to ...). Management is responsible for the preparation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Our responsibility is to issue a review report on these financial statements.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". Due to the matter described in the Basis for disclaimer of conclusion paragraph, however, we were not able to obtain sufficient appropriate evidence to provide a basis for a conclusion.

Basis for disclaimer of conclusion

The company's investment in its joint venture XYZ in ... (country) is carried at EUR... on the company's balance sheet, which represents over 90% of the company's net assets as at ... XXXX. We were not allowed access to the management and the auditors of XYZ, including XYZ's auditors' audit documentation. As a result, we were unable to determine whether any adjustments were necessary in respect of the company's proportional share of XYZ's assets that it controls jointly, its proportional share of XYZ's liabilities for which it is jointly responsible and its proportional share of XYZ's income and expenses for the year.

Disclaimer of conclusion

Due to the significance of the matters described in the Basis for disclaimer of conclusion paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion. Accordingly, we do not provide any assurance.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Of voor een gebroken boekjaar: "for the year ended June 30, 201X".

2.4 Beoordelingsverklaring bij een jaarrekening (oud)

2.4.7 Beoordelingsverklaring met de onthouding van een conclusie bij eerste uitvoering van een beoordelingsopdracht, wegens een wezenlijke beperking in de beoordeling ten aanzien van de beginbalans (oud)

N.B.: Bij een beperking in de uitvoering van zijn opdracht dient de accountant na te gaan of hij op rationele gronden de opdracht op een verantwoorde wijze kan afronden. De Nederlandse Standaard 2400 geeft de accountant de mogelijkheid om de beperking te rapporteren in zijn beoordelingsverklaring. Volgens de Nederlandse Standaard 2400.27.c(II) dient de accountant, indien het effect van de beperking van wezenlijke betekenis is, in zijn verklaring tot uitdrukking te brengen dat geen enkele zekerheid wordt verstrekt. In dat geval kan deze voorbeeldtekst worden gebruikt.

Bij beoordeling van tussentijdse financiële informatie gelden volgens de Nederlandse Standaard 2410 ook nog nadere voorschriften. Volgens de Nederlandse Standaard 2410.48 is een beperking in de uitvoering voor de accountant in normale omstandigheden een belemmering om de beoordeling af te ronden. De accountant dient in dit geval volgens de Nederlandse Standaard 2410.49 te overwegen of het in de omstandigheden wel gepast is een verklaring af te geven. Mogelijk kunnen wet- en regelgeving de accountant verplichten om een verklaring af te geven. In dat geval kan deze voorbeeldtekst worden gebruikt.

REVIEW REPORT

To: Appropriate addressee

Introduction

We were engaged to review the accompanying financial statements of ... (name), ... (statutory seat), for the year 201X¹ (*optioneel*: as set out on pages ... to ...). Management is responsible for the preparation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Our responsibility is to issue a review report on these financial statements.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". Due to the matter described in the Basis for disclaimer of conclusion paragraph, however, we were not able to obtain sufficient appropriate evidence to provide a basis for a conclusion.

Basis for disclaimer of conclusion

We have not audited the financial statements 201X-1 nor have we performed a review engagement. We have been unable to form a conclusion retrospectively about the balance sheet as at ... 201X-1. If the amounts shown in the balance sheet were to require adjustment, this would directly affect the results reported for the year 201X. Both the composition and the amount of the result for 201X therefore remain uncertain.

Disclaimer of conclusion

Due to the significance of the matters described in the Basis for disclaimer of conclusion paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion. Accordingly, we do not provide any assurance.

Unaudited and unreviewed corresponding figures

We have not audited nor reviewed the financial statements 201X-1 (of voor een gebroken boekjaar: "for the year ended 30 June 201X-1"). Consequently, we have not audited nor reviewed the corresponding figures included in the statements of comprehensive income, [optional: the income statement,] changes in equity and cash flows and the related notes.

Plaats en datum

... (naam accountantspraktijk)

¹ Of voor een gebroken boekjaar: "for the year ended 201X".

... (naam accountant)

2.5 Goedkeurende beoordelingsverklaring bij opgave verzekerd belang (oud)

REVIEW REPORT

To: Appropriate addressee

Introduction

We have reviewed the accompanying statement of insured interest for ... (period) as described in the business-interruption insurance policy number ... dated ..., (up to and including appendix ...) issued by ... (broker or insurance company) to ... (name), ... (statutory seat). Management is responsible for the preparation of the statement. Our responsibility is to issue a review report on this statement.

Scope

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 "Engagements to review financial statements". This requires that we plan and perform the review to obtain moderate assurance about whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the statement of insured interest of ... (naam entiteit(en)) for ... (tijdvak) has not been prepared, in all material respects, in accordance with the terms of the business interruption insurance policy.

Basis of Accounting and Restriction on Distribution and Use

Without qualifying our conclusion we draw attention to note ... to the statement, which describes the special purpose of the statement including the basis of accounting. The statement is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose¹. Therefore, our review report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden.

3. Assurance- en onderzoeksrapporten

3.1.1 Assurance-rapport bij opgave inzake een oplage

ASSURANCE REPORT

To: Appropriate addressee

Engagement and responsibilities

We have examined whether the enclosed statement of circulation of ... (naam publicatie) for ... (periode van het onderzoek) correctly presents the circulation data in accordance with the conditions as included in ... (regeling vermelden). Management is responsible for the preparation of this statement. Our responsibility is to provide an assurance report on the statement.

Scope

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3000, "Assurance engagements other than audits or reviews of historical financial information". This requires that we plan and perform our examination to obtain reasonable assurance about whether the statement is free from material misstatement. An assurance engagement includes examining appropriate evidence on a test basis. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the statement correctly presents, in all material respects, the circulation data in accordance with the conditions as included in ... (regeling vermelden).

Restriction on use and distribution

The statement of circulation is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose. Therefore, our assurance report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

3.1.2 Assurance-rapport bij opgave inzake een marktaandeel

ASSURANCE REPORT

To: Appropriate addressee

Engagement and responsibilities

We have examined whether the enclosed statement correctly presents the amount of ... (omschrijving goederen) delivered by ... (naam entiteit(en)) at ... (statutaire vestigingsplaats) for ... (periode van het onderzoek) in accordance with the ... (verwijzing criteria). Management is responsible for the preparation of this statement for the purpose of determining the market share for ... (naam instantie die gegevens beheert). Our responsibility is to provide an assurance report on the statement.

Scope

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3000, "Assurance engagements other than audits or reviews of historical financial information". This requires that we plan and perform our examination to obtain reasonable assurance about whether the statement is free from material misstatement. An assurance engagement includes examining appropriate evidence on a test basis.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the statement correctly presents, in all material respects, the amount of ... (omschrijving goederen) delivered by ... (naam entiteit(en)) at ... (statutaire vestigingsplaats) for ... (periode van het onderzoek) in accordance with the ... (verwijzing criteria).

Restriction on use and distribution

The statement of the amount of ... (omschrijving goederen) is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose. Therefore, our assurance report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

3.1.3 Assurance-rapport bij inschrijving in register

ASSURANCE REPORT

To: Appropriate addressee

Engagement and responsibilities

For the continuation of the registration of ... (naam entiteit(en)) at ... (statutaire vestigingsplaats) in the ... (naam register) of ... (naam instantie die verantwoordelijk is voor het register), we have examined whether (the data stated in) the enclosed questionnaire and the related attachments are correctly presented. Management is responsible for the preparation of the questionnaire and the related attachments. Our responsibility is to provide an assurance report on the statement.

Scope

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3000, "Assurance engagements other than audits or reviews of historical financial information". This requires that we plan and perform our examination to obtain reasonable assurance about whether the questionnaire and the related attachments are free from material misstatement. An assurance engagement includes examining appropriate evidence on a test basis.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the data stated in the questionnaire and the related attachments, in all material respects, are correctly presented in accordance with the conditions as included in ... (regeling vermelden).

Restriction on use and distribution

The data stated in the questionnaire and related attachments are intended solely for ... (omschrijving specifieke verspreidingskring) and are prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the data may not be suitable for another purpose. Therefore, our assurance report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

3.1.4 Assurance-rapport inzake inlening personeel

ASSURANCE REPORT

To: Appropriate addressee

Engagement and responsibilities

We have examined whether the payroll records and VAT accounts as kept by ... (naam uitlener) at ... (statutaire vestigingsplaats) for ... (periode van het onderzoek) related to the staff hired out by ... (naam uitlener) to ... (naam inlener), as listed in the accompanying statement, comply with the relevant legal requirements.

Management is responsible for the preparation of the statement as well as the correct and complete tax return and tax payment. Our responsibility is to provide an assurance report on the payroll records and VAT accounts kept related to this staff.

Scope

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3000, "Assurance engagements other than audits or reviews of historical financial information". This requires that we plan and perform our examination to obtain reasonable assurance about whether the payroll records and the VAT accounts kept related to said staff are free from material misstatement. An assurance engagement includes examining appropriate evidence on a test basis.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the statutory VAT due for the staff listed in the statement for ... (periode van het onderzoek) was declared and paid to the tax authorities. Furthermore, we conclude that the payroll records for the staff listed in the statement are in compliance with the following aspects of Article 28 of the Dutch 1964 Wages and Salaries Tax Act:

- the staff concerned are included in the payroll records;
- the identity of the staff concerned is confirmed on the basis of valid proof of identity and a copy of the proof of identity is present in the payroll records;
- the statutory payroll tax was withheld from the wages of the staff concerned and paid to the tax authorities.

Restriction on use and distribution

The statement of the staff hired out is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose. Therefore, our assurance report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

3.2.1 Goedkeurend onderzoeksrapport bij een prognose

REPORT ON EXAMINATION

To: appropriate addressee

Introduction

We have examined the accompanying forecast of ... (naam entiteit(en)), ... (statutaire vestigingsplaats) for the period ... (periode van het onderzoek), as initialled by us for identification purposes. Management¹ is responsible for the preparation of this forecast, including the assumptions set out in note X on which it is based. Our responsibility is to issue a report on our examination of the forecast.

Scope

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3400, 'The examination of prospective financial information'. Such an examination is limited primarily to inquiries of company personnel, analytical procedures applied to financial data and determination that the assumptions are properly applied.

As a result of the nature of this engagement, our examination of the data on which the assumptions have been based can only result in a conclusion with limited assurance. Our examination regarding the preparation and presentation of the forecast in accordance with Part 9 of Book 2 of the Dutch Civil Code² results in an opinion with reasonable assurance.

Conclusion and opinion

Based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that these assumptions do not provide a reasonable basis for the forecast.

In our opinion, the forecast has been properly prepared on the basis of the assumptions and is presented in accordance with Part 9 of Book 2 of the Dutch Civil Code³, taking into account the accounting policies applied in the financial statements.

Other matters

1. *Achievability of the results indicated*

Actual results are likely to be different from the forecast since anticipated events frequently do not occur as expected and the deviation may be material.

2. *Restriction of use (and distribution)*

The forecast is intended solely for (omschrijving specifieke verspreidingskring)⁴ and is prepared to assist (naam entiteit(en)) to comply with ... (omschrijving vereisten, doel, contract, etc.). As a result, the forecast may not be suitable for another purpose. Therefore, our report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring) .

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Afhankelijk van de aard van de entiteit te vervangen door een meer passende aanduiding zoals 'management of the company' (B.V./N.V.), 'union', 'foundation' enz.

² Invullen de van toepassing zijnde grondslagen van financiële verslaggeving.

³ Invullen de van toepassing zijnde grondslagen van financiële verslaggeving

⁴ Waar mogelijk de gebruikersgroep specifiek benoemen.

3.2.2 Goedkeurend onderzoeksrapport bij een projectie

REPORT ON EXAMINATION

To: appropriate addressee

Introduction

We have examined the accompanying projection of ... (naam entiteit(en)), ... (statutaire vestigingsplaats) for the period ... (periode van het onderzoek), as initialled by us for identification purposes. Management¹ is responsible for the preparation of this projection, including the assumptions set out in note X on which it is based. Our responsibility is to issue a report on our examination of the projection.

Scope

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3400, 'The examination of prospective financial information'. Such an examination is limited primarily to inquiries of company personnel, analytical procedures applied to financial data and determination that the assumptions are properly applied.

As a result of the nature of this engagement, our examination of the data on which the assumptions have been based can only result in a conclusion with limited assurance. Our examination regarding the preparation and presentation of the projection in accordance with Part 9 of Book 2 of the Dutch Civil Code² results in an opinion with reasonable assurance.

Conclusion and opinion

Based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that these assumptions do not provide a reasonable basis for the projection assuming ... (vermeld of verwijst naar de onderzoekshypotheses).

In our opinion, the projection has been properly prepared on the basis of the assumptions and is presented in accordance with Part 9 of Book 2 of the Dutch Civil Code³, taking into account the accounting policies applied in the financial statements.

Other matters

1. *Achievability of the results indicated*

Actual results are likely to be different from the projection since anticipated events frequently do not occur as expected and the deviation may be material.

2. *Restriction of use (and distribution)*

The projection is intended solely for (omschrijving specifieke verspreidingskring)⁴ and is prepared to assist (naam entiteit(en)) to comply with ... (omschrijving vereisten, doel, contract, etc.). As a result, the projection may not be suitable for another purpose. Therefore, our report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring) .

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Afhankelijk van de aard van de entiteit te vervangen door een meer passende aanduiding zoals 'management of the company' (B.V./N.V.), 'union', 'foundation' enz.

² Invullen de van toepassing zijnde grondslagen van financiële verslaggeving.

³ Invullen de van toepassing zijnde grondslagen van financiële verslaggeving

⁴ Waar mogelijk de gebruikersgroep specifiek benoemen.

3.3 Type 1 Assurance-rapporten van de accountant van de serviceorganisatie

3.3.1 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie over de beschrijving van interne beheersingsmaatregelen en hun opzet

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period [date] to [date] (the description), and on the design of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed.

An assurance engagement to report on the description and design of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

As noted above, we did not perform any procedures regarding the operating effectiveness of controls included in the description and, accordingly, do not express an opinion thereon.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their nature, controls at a service organization may not prevent or detect all errors or omissions in processing or reporting transactions.

Opinion

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum); and
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum).

Intended Users and Purpose

This report is intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when obtaining an understanding of customers' information systems relevant to financial reporting.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.3 Type 1 Assurance-rapporten van de accountant van de serviceorganisatie

3.3.2 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de beschrijving van het systeem van de serviceorganisatie is niet getrouw weergegeven in alle van materieel belang zijnde aspecten

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period [date] to [date] (the description), and on the design of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed.

An assurance engagement to report on the description and design of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

As noted above, we did not perform any procedures regarding the operating effectiveness of controls included in the description and, accordingly, do not express an opinion thereon.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their nature, controls at a service organization may not prevent or detect all errors or omissions in processing or reporting transactions.

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

Basis for Qualified Opinion

The accompanying description states at page (pagina(s) vermelden) that XYZ Service Organization uses operator identification numbers and passwords to prevent unauthorized access to the system. Based on our procedures, which included inquiries of staff personnel and observation of activities, we have determined that operator identification numbers and passwords are employed in Applications A and B but not in Applications C and D.

Qualified Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum); and
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum).

Intended Users and Purpose

This report is intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when obtaining an understanding of customers' information systems relevant to financial reporting.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.3 Type 1 Assurance-rapporten van de accountant van de serviceorganisatie

3.3.3 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de interne beheersingsmaatregelen zijn niet op afdoende wijze opgezet om een redelijke mate van zekerheid te verschaffen dat de interne beheersingsdoelstellingen die in de beschrijving van de serviceorganisatie van haar systeem staan vermeld, bereikt zullen worden indien de interne beheersingsmaatregelen effectief werken

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period [date] to [date] (the description), and on the design of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed.

An assurance engagement to report on the description and design of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

As noted above, we did not perform any procedures regarding the operating effectiveness of controls included in the description and, accordingly, do not express an opinion thereon.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

nature, controls at a service organization may not prevent or detect all errors or omissions in processing or reporting transactions.

Basis for Qualified Opinion

As discussed at page (pagina(s) vermelden) of the accompanying description, from time to time XYZ Service Organization makes changes in application programs to correct deficiencies or to enhance capabilities. The procedures followed in determining whether to make changes, in designing the changes and in implementing them, do not include review and approval by authorized individuals who are independent from those involved in making the changes. There are also no specified requirements to test such changes or provide test results to an authorized reviewer prior to implementing the changes.

Qualified Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum); and
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum).

Intended Users and Purpose

This report is intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when obtaining an understanding of customers' information systems relevant to financial reporting.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.3 Type 1 Assurance-rapporten van de accountant van de serviceorganisatie

3.3.4 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de accountant van de serviceorganisatie is niet in staat tot het verkrijgen van voldoende en geschikte assurance-informatie

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period [date] to [date] (the description), and on the design of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed.

An assurance engagement to report on the description and design of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

As noted above, we did not perform any procedures regarding the operating effectiveness of controls included in the description and, accordingly, do not express an opinion thereon.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their nature, controls at a service organization may not prevent or detect all errors or omissions in processing or reporting transactions.

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

Basis for Qualified Opinion

XYZ Service Organization states in its description that it has automated controls in place to reconcile loan payments received with the output generated. However, electronic records of the performance of this reconciliation for the period from (datum) to (datum) were deleted as a result of a computer processing error, and we were therefore unable to test the operation of this control for that period. Consequently, we were unable to determine whether the control objective "Controls provide reasonable assurance that loan payments received are properly recorded" operated effectively during the period from (datum) to (datum).

Qualified Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum); and
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum).

Intended Users and Purpose

This report is intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when obtaining an understanding of customers' information systems relevant to financial reporting.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.4 Type 2 Assurance-rapporten van de accountant van de serviceorganisatie

3.4.1 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie over de beschrijving van interne beheersingsmaatregelen, hun opzet en werking

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period (datum) to (datum) (the description), and on the design and operation of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design and operation of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description and design and operating effectiveness of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed or operating effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their nature, controls at a service organization may not prevent or detect all errors or omissions in processing or reporting transactions. Also, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organization may become inadequate or fail.

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum);
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum); and
- (c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period from (datum) to (datum).

Description of Tests of Controls

The specific controls tested and the nature, timing and results of those tests are listed on pages (pagina(s) vermelden).

Intended Users and Purpose

This report and the description of tests of controls on pages (pagina(s) vermelden) are intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when assessing the risks of material misstatements of customers' financial statements.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.4 Type 2 Assurance-rapporten van de accountant van de serviceorganisatie

3.4.2 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de beschrijving van het systeem van de serviceorganisatie is niet getrouw weergegeven in alle van materieel belang zijnde aspecten

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period (datum) to (datum) (the description), and on the design and operation of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design and operation of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description and design and operating effectiveness of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed or operating effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their nature, controls at a service organization may not prevent or detect all errors or omissions in

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

processing or reporting transactions. Also, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organization may become inadequate or fail.

Basis for Qualified Opinion

The accompanying description states at page (pagina(s) vermelden) that XYZ Service Organization uses operator identification numbers and passwords to prevent unauthorized access to the system. Based on our procedures, which included inquiries of staff personnel and observation of activities, we have determined that operator identification numbers and passwords are employed in Applications A and B but not in Applications C and D.

Qualified Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum);
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum); and
- (c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period from (datum) to (datum).

Description of Tests of Controls

The specific controls tested and the nature, timing and results of those tests are listed on pages (pagina(s) vermelden).

Intended Users and Purpose

This report and the description of tests of controls on pages (pagina(s) vermelden) are intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when assessing the risks of material misstatements of customers' financial statements.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.4 Type 2 Assurance-rapporten van de accountant van de serviceorganisatie

3.4.3 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de interne beheersingsmaatregelen zijn niet op afdoende wijze opgezet om een redelijke mate van zekerheid te verschaffen dat de interne beheersingsdoelstellingen die in de beschrijving van de serviceorganisatie van haar systeem staan vermeld, bereikt zullen worden indien de interne beheersingsmaatregelen effectief werken

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period (datum) to (datum) (the description), and on the design and operation of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design and operation of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description and design and operating effectiveness of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed or operating effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

nature, controls at a service organization may not prevent or detect all errors or omissions in processing or reporting transactions. Also, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organization may become inadequate or fail.

Basis for Qualified Opinion

As discussed at page (pagina(s) vermelden) of the accompanying description, from time to time XYZ Service Organization makes changes in application programs to correct deficiencies or to enhance capabilities. The procedures followed in determining whether to make changes, in designing the changes and in implementing them, do not include review and approval by authorized individuals who are independent from those involved in making the changes. There are also no specified requirements to test such changes or provide test results to an authorized reviewer prior to implementing the changes.

Qualified Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum);
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum); and
- (c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period from (datum) to (datum).

Description of Tests of Controls

The specific controls tested and the nature, timing and results of those tests are listed on pages (pagina(s) vermelden).

Intended Users and Purpose

This report and the description of tests of controls on pages (pagina(s) vermelden) are intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when assessing the risks of material misstatements of customers' financial statements.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.4 Type 2 Assurance-rapporten van de accountant van de serviceorganisatie

3.4.4 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de accountant van de serviceorganisatie is niet in staat tot het verkrijgen van voldoende en geschikte assurance-informatie

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period (datum) to (datum) (the description),² and on the design and operation of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design and operation of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description and design and operating effectiveness of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed or operating effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their nature, controls at a service organization may not prevent or detect all errors or omissions in

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

processing or reporting transactions. Also, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organization may become inadequate or fail.

Basis for Qualified Opinion

XYZ Service Organization states in its description that it has automated controls in place to reconcile loan payments received with the output generated. However, electronic records of the performance of this reconciliation for the period from (datum) to (datum) were deleted as a result of a computer processing error, and we were therefore unable to test the operation of this control for that period. Consequently, we were unable to determine whether the control objective "Controls provide reasonable assurance that loan payments received are properly recorded" operated effectively during the period from (datum) to (datum).

Qualified Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum);
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum); and
- (c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period from (datum) to (datum).

Description of Tests of Controls

The specific controls tested and the nature, timing and results of those tests are listed on pages (pagina(s) vermelden).

Intended Users and Purpose

This report and the description of tests of controls on pages (pagina(s) vermelden) are intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when assessing the risks of material misstatements of customers' financial statements.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.4 Type 2 Assurance-rapporten van de accountant van de serviceorganisatie

3.4.5 Assurance-rapport van de onafhankelijke accountant van de serviceorganisatie met beperking – de interne beheersingsmaatregelen werkten gedurende de gespecificeerde verslagperiode niet effectief (alleen type 2 rapport)

ASSURANCE REPORT

To: XYZ Service organization

Scope¹

We have been engaged to report on XYZ Service Organization's description at pages (pagina(s) vermelden) of its (het soort of naam van) system for processing customers' transactions throughout the period (datum) to (datum) (the description),² and on the design and operation of controls related to the control objectives stated in the description.²

XYZ Service Organization's Responsibilities

XYZ Service Organization is responsible for: preparing the description and accompanying assertion at page (pagina(s) vermelden), including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on XYZ Service Organization's description and on the design and operation of controls related to the control objectives stated in that description, based on our procedures. We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3402, "Assurance Reports on Controls at a Service Organization". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description and design and operating effectiveness of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgement, including the assessment that the description is not fairly presented, and that controls are not suitably designed or operating effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described at page (pagina(s) vermelden).

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Limitations of Controls at a Service Organization

XYZ Service Organization's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, Due to their nature, controls at a service organization may not prevent or detect all errors or omissions in

¹ Indien er sprake is van aanvullende interne beheersingsmaatregelen van een gebruikende entiteit en/of van subserviceorganisatie(s) dan dient dit voorbeeld overeenkomstig alinea 53.c.iii respectievelijk alinea 53.c.iv van de standaard te worden aangepast.

² Indien sommige elementen van de beschrijving niet bij de reikwijdte van de opdracht zijn inbegrepen, wordt dit in het assurance-rapport duidelijk gemaakt.

processing or reporting transactions. Also, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organization may become inadequate or fail.

Basis for Qualified Opinion

XYZ Service Organization states in its description that it has automated controls in place to reconcile loan payments received with the output generated. However, as noted at page (pagina(s) vermelden) of the description, this control was not operating effectively during the period from (datum) to (datum) due to a programming error. This resulted in the non-achievement of the control objective "Controls provide reasonable assurance that loan payments received are properly recorded" during the period from (datum) to (datum). XYZ implemented a change to the program performing the calculation as of (datum), and our tests indicate that it was operating effectively during the period from (datum) to (datum).

Qualified Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described at page (pagina(s) vermelden). In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The description fairly presents the (het soort of naam van) system as designed and implemented as at (datum);
- (b) The controls related to the control objectives stated in the description were suitably designed as at (datum); and
- (c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period from (datum) to (datum).

Description of Tests of Controls

The specific controls tested and the nature, timing and results of those tests are listed on pages (pagina(s) vermelden).

Intended Users and Purpose

This report and the description of tests of controls on pages (pagina(s) vermelden) are intended only for customers who have used XYZ Service Organization's (het soort of naam van) system, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when assessing the risks of material misstatements of customers' financial statements.

Handtekening van accountant van de serviceorganisatie

Datum van het assurance-rapport van de accountant van de serviceorganisatie

Het adres van de accountant van de serviceorganisatie

3.5 Assurance-rapporten in overeenstemming met Standaard 3810N

3.5.1 Assurance-rapport van de onafhankelijke accountant betreffende het jaarverslag, redelijke mate van zekerheid

ASSURANCE REPORT OF THE INDEPENDENT AUDITOR WITH RESPECT TO THE SUSTAINABILITY REPORT

To: [appropriate addressee]

We have audited the Sustainability Report¹ for the year 201X (boekjaar) (hierna: 'the Report') of ... (naam entiteit), ... ((statutaire) vestigingsplaats), as presented on pages x to y. This Report comprises a description of the policy, the activities, events and performance of ... (naam entiteit) relating to sustainable development during the reporting year 201X (boekjaar).

Limitations in our scope²

The Report contains prospective information, such as ambitions, strategy, targets, expectations and projections. Inherent to this information is that actual future results may be different from the prospective information and therefore may be uncertain. We do not provide any assurance on the assumptions and feasibility of this prospective information.

Management's responsibility

Management of the entity³ is responsible for the preparation of the Report in accordance with ... (verslaggevingskader: bijvoorbeeld Sustainability Reporting Guidelines version X of the Global Reporting Initiative (GRI) of the reporting criteria as developed by the entity as disclosed on page x of the Report), including the identification of the stakeholders and the determination of material issues. The disclosures made by management with respect to the scope of the Report are included in Chapter ... of the Report.

Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the Report based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standard 3810N 'Assurance engagements relating to sustainability reports'. This requires that we comply with ethical requirements and that we plan and perform the audit to obtain reasonable assurance about whether the Report is free from material misstatement.

The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant for the preparation of the Report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An assurance engagement aimed on providing reasonable assurance also includes evaluating the appropriateness of the reporting framework used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Report.

¹ De naam van het verslag aanpassen aan de benaming die door de entiteit wordt gebruikt.

² Als er geen beperkingen bij het onderzoek zijn dan dient deze paragraaf te worden weggelaten. Zorg dat het object van onderzoek goed afgebakend is. Bijvoorbeeld indien vanuit het object van onderzoek verwezen wordt naar andere informatie (externe website of overige documenten) is het verstandig om expliciet aan te geven dat deze geen onderdeel vormen van het object van onderzoek.

Voorbeelden van aanvullende beperkingen die hier kunnen worden opgenomen zijn:

- beperkingen in de inhoud van het maatschappelijk verslag – bij voorkeur wordt dan verwezen naar het maatschappelijk verslag waarin de motivering voor de beperking wordt gegeven;
- niet het hele maatschappelijke verslag is object van onderzoek en deze beperking wordt rationeel geacht

³ Afhankelijk van de aard van de entiteit te vervangen door een meer passende aanduiding zoals "Management of the company"(B.V./N.V.), "association/union", "foundation/trust", enz.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Procedures performed

Our main procedures included the following [optioneel de van toepassing zijnde punten te kiezen uit onderstaande punten:

- Performing an external environment analysis and obtaining an understanding of the sector, relevant social issues, relevant laws and regulations and the characteristics of the organization.
- Evaluating the acceptability of the reporting policies and their consistent application, such as assessment of the outcomes of the stakeholder dialogue and the reasonableness of accounting estimates made by management.
- Evaluating the application level in accordance with the Sustainability Reporting Guidelines version X of GRI.
- Evaluating the design and implementation and operating effectiveness of the systems and processes for data gathering and processing of information as presented in the Report;
- Interviewing management (or relevant staff) at corporate (and business/division/cluster/local) level responsible for the sustainability strategy and policies.
- Interviews with relevant staff responsible for providing the information in the Report, carrying out internal control procedures on the data and the consolidation of the data in the Report.
- A visit / visits to ... (production locations, entities, businesses) in ... (regions, countries) to evaluate the source data and the design and implementation of controls and validation procedures at local level.
- Investigating internal and external documentation, including examination of information on a test basis, to determine whether the information in the Report is reliable.
- Analytical review of the data and trend explanations submitted for consolidation at group level.]

Opinion

In our opinion, and with due consideration of the limitations described in the paragraph 'Limitations in our scope', the Sustainability Report provides, in all material respects, a reliable and appropriate presentation of the policy of .. (naam entiteit) for sustainable development, or of the activities, events and performance of the organisation relating to sustainable development during 201x (boekjaar), in accordance with ... (verslaggevingskader: bijvoorbeeld Sustainability Reporting Guidelines version X of the Global Reporting Initiative (GRI) of the reporting criteria as developed by the entity as disclosed on page x of the Report) ⁴.

[Optionele, alternatieve tekst: In our opinion, and with due consideration of the limitations described in the paragraph 'Limitations in our scope', the Sustainability Report of ... (naam entiteit) is prepared, in all material respects, in accordance with ... (verslaggevingskader: bijvoorbeeld Sustainability Reporting Guidelines version X of the Global Reporting Initiative (GRI) of the reporting criteria as developed by the entity as disclosed on page x of the Report).]

[Optional: Unaudited corresponding figures

We have not audited or reviewed the Sustainability Report for the period 201X-1. Therefore the corresponding figures in the Report and the disclosures related to the period 201X-1 have not been audited or reviewed.]

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁴ Tekst op basis van voorbeeldtekst in Standaard 3810N.

3.5 Assurance-rapporten in overeenstemming met Standaard 3810N

3.5.2 Assurance-rapport van de onafhankelijke accountant betreffende het jaarverslag, beperkte mate van zekerheid

ASSURANCE REPORT OF THE INDEPENDENT AUDITOR WITH RESPECT TO THE SUSTAINABILITY REPORT

To: [appropriate addressee]

We have reviewed the Sustainability Report¹ for the year 201X (boekjaar) (hierna: 'the Report') of ... (naam entiteit), ... ((statutaire) vestigingsplaats), as presented on pages x to y. This Report comprises a description of the policy, the activities, events and performance of ... (naam entiteit) relating to sustainable development during the reporting year 201X (boekjaar).

Limitations in our scope²

The Report contains prospective information, such as ambitions, strategy, targets, expectations and projections. Inherent to this information is that actual future results may be different from the prospective information and therefore may be uncertain. We do not provide any assurance on the assumptions and feasibility of this prospective information.

Management's responsibility

Management of the entity³ is responsible for the preparation of the Report in accordance with ... (verslaggevingskader: bijvoorbeeld Sustainability Reporting Guidelines version X of the Global Reporting Initiative (GRI) of the reporting criteria as developed by the entity as disclosed on page x of the Report), including the identification of the stakeholders and the determination of material issues. The disclosures made by management with respect to the scope of the Report are included on Chapter ... of the Report.

Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the Report based on our review. We conducted our review in accordance with Dutch law, including the Dutch Standard 3810N 'Assurance engagements relating to sustainability reports. This requires that we comply with ethical requirements and that we plan and perform the review to obtain limited assurance about whether the Report is free from material misstatement.

A review is focused on obtaining limited assurance. The procedures performed in obtaining limited assurance are aimed on the plausibility of information which does not require exhaustive gathering of evidence as in engagements focused on reasonable assurance. The performed procedures consisted primarily of making inquiries of management and other within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. Consequently a review engagement provides less assurance than an audit.

¹ De naam van het verslag aanpassen aan de benaming die door de entiteit wordt gebruikt.

² Als er geen beperkingen bij het onderzoek zijn dan dient deze paragraaf te worden weggelaten. Zorg dat het object van onderzoek goed afgebakend is. Bijvoorbeeld indien vanuit het object van onderzoek verwezen wordt naar andere informatie (externe website of overige documenten) is het verstandig om expliciet aan te geven dat deze geen onderdeel vormen van het object van onderzoek.

Voorbeelden van aanvullende beperkingen die hier kunnen worden opgenomen zijn:

- beperkingen in de inhoud van het maatschappelijk verslag – bij voorkeur wordt dan verwezen naar het maatschappelijk verslag waarin de motivering voor de beperking wordt gegeven;
- niet het hele maatschappelijke verslag is object van onderzoek en deze beperking wordt rationeel geacht

³ Afhankelijk van de aard van de entiteit te vervangen door een meer passende aanduiding zoals "Management of the company" (B.V./N.V.), "association/union", "foundation/trust" enz.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Procedures performed

Our main procedures included the following [optioneel de van toepassing zijnde punten te kiezen uit onderstaande punten:

- Performing an external environment analysis and obtaining an understanding of the sector, relevant social issues, relevant laws and regulations and the characteristics of the organization.
- Evaluating the acceptability of the reporting policies and their consistent application, such as assessment of the outcomes of the stakeholder dialogue and the reasonableness of accounting estimates made by management.
- Evaluating the application level in accordance with the Sustainability Reporting Guidelines version X of GRI.
- Evaluating the design and implementation of the systems and processes for data gathering and processing of information as presented in the Report;
- Interviewing management (or relevant staff) at corporate (and business/division/cluster/local) level responsible for the sustainability strategy and policies.
- Interviews with relevant staff responsible for providing the information in the Report, carrying out internal control procedures on the data and the consolidation of the data in the Report.
- A visit / visits to ... (production locations, entities, businesses) in ... (regions, countries) to review the source data and the design and implementation of controls and validation procedures at local level.
- Evaluating internal and external documentation, in addition to interviews, to determine whether the information in the Report is reliable.
- Analytical review of the data and trend explanations submitted for consolidation at group level.]

Conclusion

Based on our procedures performed, and with due consideration of the limitations described in the paragraph 'Limitations in our scope', nothing has come to our attention that causes us to conclude that the Sustainability Report, in all material respects, does not provide a reliable and appropriate presentation of the policy of .. (naam entiteit) for sustainable development, or of the activities, events and performance of the organization relating to sustainable development during 201x (boekjaar), in accordance with ... (verslaggevingskader: bijvoorbeeld Sustainability Reporting Guidelines version X of the Global Reporting Initiative (GRI) of the reporting criteria as developed by the entity as disclosed on page x of the Report) ⁴.

[Optionele, alternatieve tekst: Based on our procedures performed, and with due consideration of the limitations described in the paragraph 'Limitations in our scope', nothing has come to our attention that causes us to conclude that the Sustainability Report of ... (naam entiteit) is not prepared, in all material respects, in accordance with ... (verslaggevingskader: bijvoorbeeld Sustainability Reporting Guidelines version X of the Global Reporting Initiative (GRI) of the reporting criteria as developed by the entity as disclosed on page x of the Report).]

[Optional: Unreviewed corresponding figures

We have not performed an audit or a review engagement with respect to the Sustainability Report for the period 201X-1. Therefore the corresponding figures in the Report and the disclosures related to the period 201X-1 have not been audited or reviewed.]

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

⁴ Tekst op basis van voorbeeldtekst in Standaard 3810N.

4. Rapport van feitelijke bevindingen

4.1 Stramien voor een rapport van feitelijke bevindingen

REPORT OF FACTUAL FINDINGS [Optioneel: ON [OBJECT VAN ONDERZOEK]]¹

To: appropriate addressee

Engagement

We have performed certain agreed-upon procedures with respect to ... (object van onderzoek). For the terms of our engagement we refer to our engagement letter dated ... (datum brief opdrachtbevestiging).

This report details the findings resulting from these procedures.

This report aims you to assess for yourself the procedures and findings reported by us and to draw your own conclusions based on our work. Had we performed additional procedures or had we performed an audit or a review engagement, other matters might have come to light, that would have been reported.

[Optioneel: [indien van toepassing] This report of factual findings relates only to [benoemen specifieke elementen e.d.], and it does not extend to the financial statements of [naam entiteit] taken as a whole.]

Nature and scope of the procedures performed

Our engagement was performed in accordance with Dutch law, including the Dutch Standard 4400, "Engagements to perform agreed-upon procedures regarding financial information". *[[Optioneel: indien van toepassing] We draw your attention to the fact that we are not independent of ... (naam entiteit(en)).]*

The objective of this agreed-upon procedures engagement is to carry out procedures to which we and ... (naam entiteit(en)) [en mogelijke andere belanghebbenden] have agreed and to report on factual findings.

We simply provide a report of the factual findings of agreed-upon procedures. This means that no audit procedures or review procedures have been performed on the financial data and notes in ... (object van onderzoek). As a consequence, our report provides no assurance on the financial data and notes thereto as included in ... (object van onderzoek).

Description of the specific procedures performed²

We carried out the following procedures:

1. *[[We checked whether ... [..];*
2. *We investigated whether [...];*

[...].] Description of factual findings

1. *[[We established that [...];*
2. *Our investigation shows that ... [...];*
3. *[...].]*

Restriction on use and distribution

This report is intended solely for ... (gebruikersgroep definiëren)³ since others, unaware of the reasons for the procedures, may misinterpret the results.

¹ International Standard on Related Services 4400, "Engagements to perform agreed-upon procedures regarding financial information" bevat als bijlage een voorbeeldtekst die eveneens als uitgangspunt genomen kan worden nadat deze is toegespitst op Nederlandse wet- en regelgeving.

² Eventueel kan worden volstaan met een verwijzing naar de opdrachtbevestiging. Als dan wordt aanbevolen om deze als bijlage in de rapportage op te nemen. De paragraaf "Beschrijving uitgevoerde specifieke werkzaamheden" komt dan bijvoorbeeld te luiden: "Please refer to the letter in the annex dated ... by which we confirmed the engagement you requested us.

³ Waar mogelijk de gebruikersgroep specifiek benoemen.

Therefore, we kindly request you not to distribute this report to any others without our prior consent.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

5. Samenstellingsverklaringen

5.1 Samenstellingsverklaring bij een jaarrekening

COMPILATION REPORT

To: Appropriate addressee

Introduction

In accordance with your instructions we have compiled the financial statements XXXX of ... (naam entiteit), ... (statutaire vestigingsplaats), which comprise the balance sheet as at ... XXXX¹, the profit and loss account for the year then ended and the notes.

Management's responsibility

The distinctive feature of a compilation engagement is that we compile financial information based on information provided by management of the entity. Management is responsible for the accuracy and completeness of the information provided and the financial statements based thereon.

Accountant's responsibility

Our responsibility as accountant is to perform our engagement in accordance with Dutch law, including the professional and ethical requirements applying to accountants. In accordance with the professional standard applicable to compilation engagements, our procedures were limited primarily to gathering, processing, classifying and summarizing financial information. Furthermore we have evaluated the appropriateness of the accounting policies which are used to compile the financial statements, based on the information provided by management. The nature of our procedures does not enable us to express any assurance on the true and fair view of the financial statements.

Confirmation

Based on the information provided to us, we have compiled the financial statements using the accounting policies as included in Part 9 of Book 2 of the Dutch Civil Code².

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Aan te passen wanneer een ander stelsel inzake financiële verslaggeving geldt.

5.2 Samenstellingsverklaring met een onverplichte paragraaf ter benadrukking van aangelegenheden

COMPILATION REPORT

To: Appropriate addressee

Introduction

In accordance with your instructions we have compiled the financial statements XXXX¹ of (naam entiteit), ... (statutaire vestigingsplaats), which comprise the balance sheet as at ... XXXX, the profit and loss account for the year then ended and the notes.

Management's responsibility

The distinctive feature of a compilation engagement is that we compile financial information based on information provided by management of the entity. Management is responsible for the accuracy and completeness of the information provided and the financial statements based thereon.

Accountant's responsibility

Our responsibility as accountant is to perform our engagement in accordance with Dutch law, including the professional and ethical requirements applying to accountants. In accordance with the professional standard applicable to compilation engagements, our procedures were limited primarily to gathering, processing, classifying and summarizing financial information. Furthermore we have evaluated the appropriateness of the accounting policies which are used to compile the financial statements, based on the information provided by management. The nature of our procedures does not enable us to express any assurance on the true and fair view of the financial statements.

Confirmation

Based on the information provided to us, we have compiled the financial statements using the accounting policies as included in Part 9 of Book 2 of the Dutch Civil Code².

Emphasis of an uncertainty with respect to a lawsuit

We draw attention to Note X to the financial statements which describes the uncertainty related to the outcome of the lawsuit filed against the company by XYZ Company.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Aan te passen wanneer een ander stelsel inzake financiële verslaggeving geldt.

5.3 Samenstellingsverklaring met een paragraaf ter benadrukking van onzekerheid omtrent de continuïteit

COMPILATION REPORT

To: Appropriate addressee

Introduction

In accordance with your instructions we have compiled the financial statements XXXX¹ of ... (naam entiteit), ... (statutaire vestigingsplaats), which comprise the balance sheet as at ... XXXX, the profit and loss account for the year then ended and the notes.

Management's responsibility

The distinctive feature of a compilation engagement is that we compile financial information based on information provided by management of the entity. Management is responsible for the accuracy and completeness of the information provided and the financial statements based thereon.

Accountant's responsibility

Our responsibility as accountant is to perform our engagement in accordance with Dutch law, including the professional and ethical requirements applying to accountants.

In accordance with the professional standard applicable to compilation engagements, our procedures were limited primarily to gathering, processing, classifying and summarizing financial information. Furthermore we have evaluated the appropriateness of the accounting policies which are used to compile the financial statements, based on the information provided by management. The nature of our procedures does not enable us to express any assurance on the true and fair view of the financial statements.

Confirmation

Based on the information provided to us, we have compiled the financial statements using the accounting policies as included in Part 9 of Book 2 of the Dutch Civil Code².

Emphasis of uncertainty with respect to the going concern assumption

We draw attention to note ... to the financial statements which indicates that the company incurred a net loss of EUR... during the year ended .., XXXX and, as of that date, the company's current liabilities exceeded its total assets by EUR... These conditions, along with other matters as set forth in note X, indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Or: "for the year ended XXXX" (financial year not coinciding with calendar year).

² Aan te passen wanneer een ander stelsel inzake financiële verslaggeving geldt.

5.4 Samenstellingsverklaring bij opgave verzekerd belang

COMPILATION REPORT

To: Appropriate addressee

Introduction

In accordance with your instructions we have compiled the statement of insured interest for ... (period), as described in the business interruption insurance policy number ... (policy number of insurance policy) dated ... (date insurance policy issued), (up to and including appendix ...) issued by ... (name broker or insurance company) to ... (name of entity), ... (statutory seat).

Management's responsibility

The distinctive feature of a compilation engagement is that we compile financial information based on information provided by management of the entity. Management is responsible for the accuracy and completeness of the information provided and the statement of insured interest based thereon.

Accountant's responsibility

Our responsibility as accountant is to perform our engagement in accordance with Dutch law, including the professional and ethical requirements applying to accountants. In accordance with the professional standard applicable to compilation engagements, our procedures were limited primarily to gathering, processing, classifying and summarizing financial information. Furthermore we have evaluated the appropriateness of the accounting policies which are used to compile the statement, based on the information provided by management. The nature of our procedures does not enable us to express any assurance whether the statement is prepared in accordance with the terms of the business interruption insurance policy.

Confirmation

Based on the information provided to us, we have compiled the statement of insured interest using the terms of the business interruption insurance policy.

Basis of Accounting and Restriction on Distribution and Use

We draw attention to note ... to the statement, which describes the special purpose of the statement including the basis of accounting. The statement is intended solely for ... (omschrijving specifieke verspreidingskring) and is prepared to assist ... (naam entiteit(en)) to comply with the ... (omschrijving vereisten, doel, contract, etc.). As a result, the statement may not be suitable for another purpose¹. Therefore, our compilation report is intended solely for ... (naam entiteit(en)) and ... (omschrijving specifieke verspreidingskring) and should not be distributed to or used by other parties than (naam entiteit(en)) and (omschrijving specifieke verspreidingskring).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

¹ Deze tekst moet worden aangepast aan de specifieke omstandigheden

12. Controleverklaringen en rapportages ten behoeve van banken

12.4.1 Rapport van feitelijke bevindingen ex art. 3:72 lid 7 Wft bij Rapportage renterisico kredietinstelling ex art. 3:72 lid 1 Wft

REPORT OF FACTUAL FINDINGS IN CONNECTION TO THE INTEREST RATE RISK REPORT

To: Appropriate addressee

Engagement

Pursuant to Section 3:72 subsection 7 Afs, we have performed certain agreed-upon procedures with respect to the Interest rate risk report for the benefit of De Nederlandsche Bank N.V. of ... (naam en rechtsvorm bank) at ... (statutaire vestigingsplaats) as of ... (rapportagedatum) (hereafter: Report). The Report has been submitted by means of the electronic system of De Nederlandsche Bank N.V. to De Nederlandsche Bank N.V. with the authenticity code ... (vermelding waarmede) as unique identification.¹ Management of the bank is responsible for the preparation of the Report. It is our responsibility to provide a report of factual findings regarding the agreed-upon procedures. This report details the findings resulting from those procedures. This report aims users to assess for themselves the procedures and findings reported by us and draw their own conclusion(s) from our work. Had we performed additional procedures or had we performed an audit or a review, other matters might have come to light, that would have been reported.

Nature and scope of the procedures performed

Our engagement was performed in accordance with Dutch law, including the Dutch Standard 4400, 'Engagements to Perform Agreed-upon Procedures Regarding Financial Information'. The objective of this agreed-upon procedures engagement is to carry out procedures to which we and ... (naam en rechtsvorm bank) and De Nederlandsche Bank N.V. have agreed and to report on factual findings. We simply provide a report of the factual findings of agreed-upon procedures. This means that no audit procedures or review procedures have been performed on the financial data and notes in the Report. As a consequence, our report provides no assurance on the financial data and notes thereto in the Report.

Description of the specific procedures performed²

We checked whether:

1. Based on correspondence with the regulator provided by the board of directors of the bank, agreements have been made regarding submission of the Report, or (partial) exemption thereof³.
2. The process of the preparation of the Report has been described⁴ by the bank at least with respect to data collection and processing.
3. Documentation prepared by the bank is available of:
 - 3.1. the models and assumptions⁵ that are relevant according to the board of directors of the bank to the preparation of the Report;
 - 3.2. the validation of models⁶ by staff not involved with interest rate risk management of the bank; and,
 - 3.3. the annual evaluation of the assumptions by the bank.
4. There is a process laid down by the bank in writing to ensure, according to the board of directors of the bank, reconciliation of data to the information systems from which they are derived.
5. Control measures are laid down by the bank in writing to assure, according to the board of directors, the accuracy of reference rates used.
6. In the process laid down by the bank in writing of preparation of the Report, the following aspects are dealt with by the board of directors as described in the notes to the Report:
 - 6.1. General provisions:

¹ Indien van toepassing invoegen: "We have attached a certified copy of the Report."

² De reikwijdte en de diepgang van de werkzaamheden worden in overleg met de bank en DNB vastgesteld. Daarbij spelen de aard, de grootte en de complexiteit van de bank een belangrijke rol.

³ Bij de bevindingen vermelden van welke correspondentie en welke afspraken de accountant heeft kennisgenomen.

⁴ Bij de bevindingen het proces zodanig beschrijven dat dit identificeerbaar is, bijvoorbeeld de titel en datum van de procesbeschrijving die is ontvangen van het bestuur.

⁵ Bij de bevindingen vermelden welke modellen en uitgangspunten volgens het bestuur van de bank relevant zijn.

⁶ Bij de bevindingen vermelden door wie en wanneer de modellen zijn gevalideerd.

- 6.1.1. The bank reports amounts in the correct format (thousands and positive or negative) and currencies⁷;
- 6.1.2. The bank reports foreign currency comprising more than 5% of assets or liabilities including off-balance sheet items by currency⁸;
- 6.1.3. The bank reports foreign currency comprising less than 5% of assets or liabilities, including off-balance sheet items accumulated on the sheet 'Other currencies'⁹;
- 6.1.4. The currency in the banking book according to the accounting system are included in the Report¹⁰;
- 6.1.5. For the scenario analysis, the bank does not use interest rates below 0% .
- 6.2. Forecasted net interest income:
 - 6.2.1. The bank calculates repricings at spot rates;
 - 6.2.2. The forecast reconciles with the business plan of the board of directors of the bank¹¹.
- 6.3. Economic value of own funds:
 - 6.3.1. The bank calculates the economic value of own funds as the difference between the present values of assets and liabilities of the banking book, including the relevant interest rate derivatives in the banking book, by currency;
 - 6.3.2. The bank does or does not apply spreads over the risk-free rate (swap rate) in the discount rate¹².
- 6.4. Earnings at risk:
 - 6.4.1. The earnings at risk 1 year are determined on the basis of a gradual shift in the yield curve. This means that each consecutive day interest is increased with the same step;
 - 6.4.2. The earnings at risk 2 year are determined on the basis of a gradual shift in the yield curve in the first year and a stable interest rate in the second year;
 - 6.4.3. The bank uses a dynamic approach. This means that the bank takes into account the effect of changes in interest rate on client behavior and business strategies and the changes in balances and margins as a result thereof.
- 6.5. Own funds at risk: The calculation takes into account curve convexity. The change in the market value as a result of a change in interest rate is not linear. Convexity (the second derivative of the market value function) takes into account the curve of the function and presents a better approximation of the change in the market value as a result of the change in interest rate.
- 6.6. The duration of equity:
 - 6.6.1. For PV01 the correct sign (positive or negative) is used;
 - 6.6.2. The duration of equity is calculated as the balance of the duration of individual assets and liabilities.
- 6.7. Reported regulatory capital exclusive of tier 3 reconciles with total regulatory capital according to COREP and is reported for each currency.
7. The Report reconciles with the data collected and processed¹³.
8. The Report is authorized by or on behalf of the board of directors of the bank.

Description of the factual findings¹⁴

- ...¹⁵

Restriction on use and distribution

This report of factual findings is intended solely for the use of ... (naam en rechtsvorm bank) to report to De Nederlandsche Bank N.V. pursuant to Section 3:72 subsection 7 Afs, since others, unaware of

⁷ Bij de bevindingen vermelden welke brongegevens van de bank zijn aangesloten op de gegevens in de rapportage.

⁸ Bij de bevindingen vermelden welke brongegevens van de bank zijn aangesloten op de gegevens in de rapportage.

⁹ Bij de bevindingen vermelden welke brongegevens van de bank zijn aangesloten op de gegevens in de rapportage.

¹⁰ Bij de bevindingen vermelden welke brongegevens van de bank zijn aangesloten op de gegevens in de rapportage.

¹¹ Bij de bevindingen de datum vermelden van het door het bestuur goedgekeurde business plan.

¹² Bij de bevindingen vermelden of de bank wel of geen spreads boven de risicovrije voet hanteert.

¹³ Bij de bevindingen vermelden welke verzamelde en bewerkte gegevens van de bank zijn aangesloten op de gegevens in de rapportage.

¹⁴ Uitwerken aan de hand van de hiervoor vermelde verrichte werkzaamheden.

¹⁵ Hier is de bedoeling dat de accountant vermijdt de indruk te wekken alsof hij conclusies trekt of op andere wijze assurance geeft bij de weergave van de uitkomsten van de overeengekomen specifieke werkzaamheden.

the reasons for the procedures, may misinterpret the results. We kindly request you not to distribute this report to any others without our prior consent.

This report only covers the elements specified. The Interest rate risk report of ... (naam en rechtsvorm bank) as a whole does not fall under the scope of this report.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

15. Voorbeeldteksten in relatie tot prospectussen

15.1 Controleverklaring bij geconsolideerde/gecombineerde financiële overzichten voor speciale doeleinden in verband met een prospectus en opgesteld in overeenstemming met IFRS zoals aanvaard binnen de EU¹

INDEPENDENT AUDITOR'S REPORT

To: [Appropriate addressee]

We have audited the accompanying [consolidated/combined special purpose financial statements] of [name of Company] (the Company), which comprise the statement of financial position as at [date 20XX, 20XX-1, 20XX-2] and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's responsibility

Management is responsible for the preparation and fair presentation of the [consolidated/combined special purpose financial statements] in accordance with International Financial Reporting Standards as adopted by the European Union. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the [consolidated/combined special purpose financial statements] that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these [consolidated/combined special purpose financial statements] based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the [consolidated/combined special purpose financial statements] are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the [consolidated/combined special purpose financial statements]. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the [consolidated/combined special purpose financial statements], whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the [consolidated/combined special purpose financial statements] in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the [consolidated/combined special purpose financial statements].

¹ There may be circumstances in which the audited annual historical financial statements are not suitable for inclusion or incorporation by reference in the prospectus. This may be the case when, for example, the financial statements do not meet the requirements of the relevant regulations in a jurisdiction. In these circumstances, the regulations may require the prospectus to include restated financial information accompanied by an auditor's report.

Examples of such restated historical financial information include the following:

- Financial statements that were previously prepared under local GAAP for statutory purposes are restated in accordance with IFRS and IFRS 1 *First-time Adoption of International Financial Reporting Standards* is applied.
- Historical consolidated financial statements are prepared for the first time because the business is a sub-group that did not prepare consolidated financial statements previously.
- Financial statements of a target entity are restated to conform to the accounting policies of an acquirer in the context of a proposed acquisition.

Further, in some circumstances, sale or 'spin off' transactions may make it necessary for the entity to prepare financial statements that include a number of components that are controlled by the entity or, in more limited circumstances, components that are under common management. Such financial statements are addressed as *Combined financial statements*.

The audit of the special purpose financial statements based on situations described above requires specialized knowledge and experience. The practitioner should consult with specialists, if applicable.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the [*consolidated/combined special purpose financial statements*] give a true and fair view of the financial position of the Company as at [*date 20XX, 20XX-1, 20XX-2*] and of its result and its cash flows for the years then ended in accordance with International Financial Reporting Standards as adopted by the European Union.

[Emphasis of matter

Without modifying our opinion, we draw attention to the fact that, as described in note [X] to the combined special purpose financial statements, the businesses included in the combined special purpose financial statements have not operated as a single entity. These combined financial statements are, therefore, not necessarily indicative of results that would have occurred if the business had operated as a single business during the year presented or of future results of the combined businesses.]²

Basis of preparation and restriction on use

Without modifying our opinion, we draw attention to note [X], which describes the special purpose of the [*consolidated/combined special purpose financial statements*] and the notes, including the basis of accounting. The [*consolidated/combined special purpose financial statements*] are prepared for the purpose of the [*describe prospectus*]. As a result, the [*consolidated/combined special purpose financial statements*] may not be suitable for another purpose. This independent auditor's report is required by the Commission Regulation (EC) No 809/2004 and is given for the purpose of complying with that Regulation and for no other purpose.

Plaats en datum,

... (naam accountantspraktijk)

... (naam accountant)

² Te gebruiken als sprake is van combined special purpose financial statements.

15.3 Assurance-rapport inzake een winstverwachting in verband met een prospectus

ASSURANCE REPORT

To: [Board or the appropriate representative]

Introduction

We examined the compilation of the profit forecast comprising [insert description of items comprising the profit forecast, e.g., operating profit, profit before tax and earnings per share] (the "Profit Forecast") of [name of company] (the Company). The Profit Forecast has been prepared on the basis stated on page [X]. The Profit Forecast is required to be presented on a basis consistent with the accounting policies of the Company.

Management is responsible to develop material assumptions and to compile the Profit Forecast in accordance with the requirements of the Commission Regulation (EC) No 809/2004. Our responsibility is to express an opinion as required by item 13.2 of Annex I of the Commission Regulation (EC) No 809/2004 as to the proper compilation of the Profit Forecast and the consistency of accounting policies.

For the purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the Profit Forecast, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the Profit Forecast.

Scope

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3850N "Assurance and other engagements in connection with prospectuses". The work that we performed for the purpose of making this report, which involved no independent examination of any of the underlying financial information, consisted primarily of an evaluation of the procedures undertaken by the directors of the Company in compiling the Profit Forecast and the consistency of the Profit Forecast with the accounting policies of the Company as described in the notes to the financial statements of the Company for the period ended [date 20xx]. Our work does not include evaluating the support for the assumptions underlying the Profit Forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We planned and performed our work so as to obtain reasonable assurance that the Profit Forecast has been properly compiled on the basis stated and that such basis is consistent with the accounting policies of the Company.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion:

- the Profit Forecast has been properly compiled on the basis stated in note [X] to the Profit Forecast; and
- such basis is consistent with the accounting policies of the Company as described in the notes to the financial statements of the Company for the period ended [date 20xx].

Achievability of the results indicated

Actual results are likely to be different from the forecast since anticipated events frequently do not occur as expected and the variation may be material.

Restriction on use

This report is required by the Commission Regulation (EC) No 809/2004 and is given for the purpose of complying with that Regulation and for no other purpose.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

15.4 Assurance-rapport van een onafhankelijke accountant over het opstellen van pro forma financiële informatie die in een prospectus is opgenomen

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON THE COMPILATION OF PRO FORMA FINANCIAL INFORMATION INCLUDED IN A PROSPECTUS

To: [Appropriate Addressee(s)]

Report on the Compilation of Pro Forma Financial Information Included in a Prospectus

We have completed our assurance engagement to report on the compilation of pro forma financial information of ABC Company by [the responsible party]. The pro forma financial information consists of [the pro forma net asset statement as at [datum]], [the pro forma income statement for the period ended [datum]], [the pro forma cash flow statement for the period ended [datum],] and related notes [as set out on pages xx–xx of the prospectus issued by the company]. The applicable criteria on the basis of which [the responsible party] has compiled the pro forma financial information are [specified in [Securities Regulation XX] and described in [Note X]]/[described in [Note X]].

The pro forma financial information has been compiled by [the responsible party] to illustrate the impact of the [event or transaction] [set out in Note X] on the [company's financial position as at [datum] [and] [the company's/its financial performance [and cash flows] for the period ended [datum] as if the [event or transaction] had taken place at [datum] [and [datum] respectively]. As part of this process, information about the company's [financial position], [financial performance] [and cash flows] has been extracted by [the responsible party] from the company's financial statements [for the period ended [datum]], on which [[an audit]/[a review] report]/[no audit or review report] has been published.[1]

[1] Where the audit or review report has been modified, reference may be made to where the modification has been described in the prospectus.

[The Responsible Party's] Responsibility for the Pro Forma Financial Information

[The responsible party] is responsible for compiling the pro forma financial information on the basis of the [applicable criteria].

Practitioner's Responsibilities

Our responsibility is to express an opinion as required by item 7 of Annex II of the Commission Regulation (EC) No 809/2004, as to the proper compilation of the pro forma financial information and the consistency of accounting policies.

We conducted our engagement in accordance with Dutch law, including the Dutch Standard 3420, "Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus". This standard requires that the practitioner comply with ethical requirements and plan and perform procedures to obtain reasonable assurance about whether [the responsible party] has compiled, in all material respects, the pro forma financial information on the basis of the [applicable criteria].

For purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the pro forma financial information, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the pro forma financial information.

The purpose of pro forma financial information included in a prospectus is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the entity as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the event or transaction at [specify date] would have been as presented.

A reasonable assurance engagement to report on whether the pro forma financial information has been compiled, in all material respects, on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by [the responsible party] in the compilation

of the pro forma financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- The related pro forma adjustments give appropriate effect to those criteria; and
- The pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on the practitioner's judgement, having regard to the practitioner's understanding of the nature of the company, the event or transaction in respect of which the pro forma financial information has been compiled, and other relevant engagement circumstances.

The engagement also involves evaluating the overall presentation of the pro forma financial information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion:

- the pro forma financial information has been properly compiled on the basis stated in Note [X]; and
- such basis is consistent with the accounting policies of the Company as described in the notes to the financial statements of the Company for period ended [datum].

Restriction on use

This report is required by the Commission Regulation (EC) No 809/2004 and is given for the purpose of complying with that Regulation and for no other purpose.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)