NB: Omdat in Titel 9 Boek 2 BW wettelijke eisen ontbreken om te rapporteren over de overige gegevens en het bestuursverslag ingeval van een beoordeling of een andere opdracht dan een wettelijke controle en Standaard 720 ook niet van toepassing is, ontbreekt de paragraaf 'Verklaring over de in het jaarverslag opgenomen andere informatie' in de voorbeeldrapportage. Ingeval deze paragraaf in zeer bijzondere omstandigheden toch zou gelden (bijv. als overeengekomen in de opdrachtbevestiging), zou een kop 'Verklaring over de in het jaarverslag opgenomen jaarrekening' nodig zijn aan het begin van de verklaring.

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**INDEPENDENT AUDITOR'S REVIEW REPORT**

To: Appropriate addressee

**Our adverse conclusion**

We have reviewed the financial statements YYYY (of voor een gebroken boekjaar: for the year ended 30 June YYYY) of ... (naam entiteit(en)) based in ... ((statutaire) vestigingsplaats).

Based on our review, due to the significance of the matter(s) described in the 'Basis for our adverse conclusion' section of our report, we conclude that the accompanying financial statements[[1]](#footnote-1) do not give a true and fair view of the financial position of ... (naam entiteit(en)) as at 31 December YYYY and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code[[2]](#footnote-2).

The financial statements comprise:

* the balance sheet as at 31 December YYYY;
* the profit and loss account for YYYY; and
* the notes comprising a summary of the accounting policies and other explanatory information. [[3]](#footnote-3)

**Basis for our 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 € ... . As a consequence, the company's equity and net result, tax effects taken into account, are respectively overstated by € ... and € ....

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Opdrachten tot het beoordelen van financiële overzichten' (engagements to review financial statements). A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. Our responsibilities under this standard are further described in the 'Our responsibilities for the review 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, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics for Professional Accountants).

We believe the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our adverse conclusion.

**Responsibilities of management (optioneel: and the supervisory board)[[4]](#footnote-4) for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code[[5]](#footnote-5). 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.

(Optioneel:) The supervisory board is responsible for overseeing the company's financial reporting process.[[6]](#footnote-6)

**Our responsibilities for the review of the financial statements**

Our responsibility is to plan and perform the review in a manner that allows us to obtain sufficient and appropriate assurance evidence for our conclusion.

The level of assurance obtained in a review engagement is substantially less than the level of assurance obtained in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with Dutch Standard 2400.

Our review included among others:[[7]](#footnote-7)

* Obtaining an understanding in the entity and its environment[[8]](#footnote-8) and the applicable financial reporting framework, in order to identify areas in the financial statements where material misstatements are likely to arise due to fraud or error, designing and performing procedures to address those areas, and obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusion;
* Obtaining an understanding of the entity's accounting systems and accounting records and consider whether these generate data that is adequate for the purpose of performing the analytical procedures;
* Making inquiries of management and others within the entity;
* Applying analytical procedures with respect to information included in the financial statements;
* Obtaining assurance evidence that the financial statements agree with, or reconcile to, the entity's underlying accounting records;
* Evaluating the assurance evidence obtained;
* Considering the appropriateness of accounting policies used and considering whether the accounting estimates and related disclosures made by management appear reasonable;
* Considering the overall presentation, structure and content of the financial statements, including the disclosures; and
* Considering whether the financial statements and the related disclosures represent the underlying transactions and events in a manner that appears to give a true and fair view.[[9]](#footnote-9)

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

.... (vestigingsplaats accountantspraktijk) 2099-09-09 2023-01-01 2023-12-31 12345678

87654321

KVK

Interne referentie (bijv. dossiernummer). Minimaal één alfanumeriek teken invullen, niets invullen leidt tot foutmelding bij XBRL-instance genereren.

1. 1. Verwijzing kan geschieden via paginanummers: [optioneel: on page ... up to and including page ...] included in ... (this annual report) [...] NB: Bij XBRL-instances is een verwijzing naar paginanummers zonder betekenis. [↑](#footnote-ref-1)
2. 2. Aan te passen aan een gebroken boekjaar: '[...] the financial position of ... (naam entiteit(en)) as at 30 June YYYY and of its result for the year then ended [...]' en aan de terminologie van een ander getrouw-beeld-stelsel dan Titel 9 Boek 2 BW.
   Ingeval van een compliance-stelsel aan te passen: '*[...] are not prepared, in al material respects, in accordance with the provisions of ... (compliance-stelsel)*'. [↑](#footnote-ref-2)
3. 3. Aan te passen aan een gebroken boekjaar; terminologie aan te passen aan een ander stelsel dan Titel 9 Boek 2 BW. [↑](#footnote-ref-3)
4. 4. Terminologie laten aansluiten op die welke de entiteit hanteert. [↑](#footnote-ref-4)
5. 5. Aan te passen aan de terminologie van een ander stelsel dan Titel 9 Boek 2 BW.
   Ingeval van een compliance-stelsel aan te passen naar: '*Management is responsible for the preparation of the financial statements in accordance with [compliance stelsel]*'. Indien sprake is van door het bestuur gekozen grondslagen dit aanvullen met: '*and for determining that the accounting policies used are acceptable in the circumstances*.' [↑](#footnote-ref-5)
6. 6. De term 'supervisory board' (raad van commissarissen) aan te passen aan die van de cliënt en 'company' aan de aard van de cliënt zoals union, trust, enz. [↑](#footnote-ref-6)
7. 7. Eventueel aan te vullen met opdrachtspecifieke werkzaamheden. [↑](#footnote-ref-7)
8. 8. Naargelang de situatie aan te passen aan de aard van de cliënt. [↑](#footnote-ref-8)
9. 9. Ingeval van een compliance-stelsel aan te passen naar: '*Considering whether the financial statements and the related disclosures represent the underlying transactions and events free from material misstatement*.' [↑](#footnote-ref-9)