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**INDEPENDENT AUDITOR'S REVIEW REPORT**

To: Appropriate addressee

**Our conclusion**

We have reviewed the enclosed statement of insured interest (of ander object dan jaarrekening) for ... (tijdvak) 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)) based in ... ((statutaire) vestigingsplaats), authenticated by us.

Based on our review, nothing has come to our attention that causes us to believe that the statement (of ander object dan jaarrekening) of ... (naam entiteit(en)) is not prepared, in all material respects, in accordance with the terms of the business interruption insurance policy.

The statement (of ander object dan jaarrekening) comprises:

* ...;
* .... [[1]](#footnote-1)

**Basis for our conclusion**

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 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 statement (of ander object dan jaarrekening)' 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).

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

**Emphasis of the basis of accounting and restriction on use and distribution**

We draw attention to note ... to the statement, which describes the basis of accounting. The statement is intended 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 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).[[2]](#footnote-2) Our conclusion is not modified in respect of this matter.

**Responsibilities of management (optioneel: and the supervisory board)[[3]](#footnote-3) for the statement (of ander object dan jaarrekening)**

Management is responsible for the preparation of the statement (of ander object dan jaarrekening) in accordance with the terms of the business interruption insurance policy. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the statement (of ander object dan jaarrekening) that is free from material misstatement, whether due to fraud or error.

(Optioneel:) The supervisory board is responsible for overseeing the company's financial reporting process.[[4]](#footnote-4)

**Our responsibilities for the review of the statement (of ander object dan jaarrekening)**

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:[[5]](#footnote-5)

* Obtaining an understanding in the entity and its environment[[6]](#footnote-6) and the applicable financial reporting framework, in order to identify areas in the statement (of ander object dan jaarrekening) 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 statement (of ander object dan jaarrekening);
* Obtaining assurance evidence that the statement (of ander object dan jaarrekening) 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 statement (of ander object dan jaarrekening), including the disclosures; and
* Considering whether the statement (of ander object dan jaarrekening) and the related disclosures represent the underlying transactions and events free from material misstatement.

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. Deze facultatieve passage kan vervallen. Nader in te vullen naargelang de vereisten van het geldende stelsel inzake financiële verslaggeving en de keuzes die de entiteit daarbinnen heeft gemaakt. [↑](#footnote-ref-1)
2. 2. Aan te passen aan de specifieke omstandigheden. [↑](#footnote-ref-2)
3. 3. Terminologie laten aansluiten op die welke de entiteit hanteert. [↑](#footnote-ref-3)
4. 4. 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-4)
5. 5. Eventueel aan te vullen met opdrachtspecifieke werkzaamheden. [↑](#footnote-ref-5)
6. 6. Naargelang de situatie aan te passen aan de aard van de cliënt. [↑](#footnote-ref-6)