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**INDEPENDENT AUDITOR'S REVIEW REPORT**

To: Appropriate addressee

**Our conclusion**

We have reviewed the (condensed) [company/consolidated] interim financial information for the X-months period ended ... YYYY of ... (naam entiteit(en)) based in ... ((statutaire) vestigingsplaats).

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information[[1]](#footnote-1) for the X-months period ended ... YYYY of ... (naam entiteit(en)) is not prepared, in all material respects, in accordance with Richtlijn voor de Jaarverslaggeving 394 'Tussentijdse Berichten' (Dutch Accounting Standard 394 on Interim Reports).

The interim financial information comprises:

* the [company/consolidated] balance sheet as at 30 June YYYY;
* the [company/consolidated] profit and loss account for the period from ... to ...; and
* the notes comprising material accounting policy information and other explanatory information. [[2]](#footnote-2)

**Basis for our conclusion**

We conducted our review in accordance with Dutch law, including the Dutch Standard 2410, 'Het beoordelen van tussentijdse financiële informatie door de accountant van de entiteit' (review of interim financial information performed by the independent auditor of the entity). A review of interim financial information in accordance with the Dutch Standard 2410 is a limited assurance engagement. Our responsibilities under this standard are further described in the 'Our responsibilities for the review of the interim financial information' 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.

**Responsibilities of management (optioneel: and the supervisory board)[[3]](#footnote-3) for the interim financial information**

Management is responsible for the preparation of the interim financial information in accordance with Richtlijn voor de jaarverslaggeving 394, "Tussentijdse berichten". Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the interim financial information 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 interim financial information**

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 2410.

Our review included among others:[[5]](#footnote-5)

* Updating our understanding in the entity and its environment[[6]](#footnote-6), including its internal control, and the applicable financial reporting framework, in order to identify areas in the interim financial information 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 internal control, as it relates to the preparation of interim financial information;
* Making inquiries of management and others within the entity;
* Applying analytical procedures with respect to information included in the interim financial information;
* Obtaining assurance evidence that the interim financial information agrees with or reconciles to the entity's underlying accounting records;
* Evaluating the assurance evidence obtained;
* Considering whether there have been any changes in accounting principles or in the methods of applying them and whether any new transactions have necessitated the application of a new accounting principle;
* Considering whether management has identified all events that may require adjustment to or disclosure in the interim financial information; and
* Considering whether the interim financial information has been prepared in accordance with the applicable financial reporting framework and represents the underlying transactions 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. Verwijzing kan geschieden met behulp van paginanummers. NB: Bij XBRL-instances is een verwijzing naar paginanummers zonder betekenis. [↑](#footnote-ref-1)
2. 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.
De zinsnede 'material accounting policy information' geldt vanaf verslagperioden per 1 januari 2023, kan eerder worden toegepast. [↑](#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. Een recent benoemde accountant die nog geen jaarrekeningcontrole overeenkomstig de Standaarden heeft uitgevoerd, vervangt 'Updating our understanding in the entity (...)' door 'Obtaining an understanding in the entity/company (...)' omdat deze accountant voor de planning en uitvoering van een beoordeling van tussentijdse financiële informatie kennis dient te verwerven van de entiteit en haar omgeving met inbegrip van de interne beheersingsmaatregelen met betrekking tot het opstellen van zowel de jaarrekening als de tussentijdse financiële informatie (Standaard 2410.17). [↑](#footnote-ref-6)