
ACCOUNTANT'S COMPILATION REPORT

To: Appropriate addressee

The financial statements of ... (naam entiteit(en)) based in ... ((statutaire) vestigingsplaats) have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December YYYY (of bij een gebroken boekjaar: 30 June YYYY) and the profit and loss account for the year YYYY¹, with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.²

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code³. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of ... (naam entiteit(en)).

We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.⁴

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA, Dutch Code of Ethics for Professional Accountants). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

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1. Of voor een gebroken boekjaar: for the year then ended.
 2. Deze passage kan vervallen bij micro-entiteiten
 3. Invullen de van toepassing zijnde grondslagen van financiële verslaggeving.
 4. Facultatief

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.⁵

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.

5. Facultatief