## 3.X.X Assurance-rapport met beperkte mate van zekerheid bij de duurzaamheidsrapportering opgesteld in overeenstemming met CSRD / ESRS en Standaard 3810N

NB1: Deze voorbeeldtekst is gebaseerd op het concept Implementatiebesluit richtlijn duurzaamheidsrapportering en de concept Wet implementatie richtlijn duurzaamheidsrapportering. De voorbeeldtekst is bedoeld voor assurance bij duurzaamheidsverslaggeving opgesteld in overeenstemming met de Corporate Sustainability Reporting Directive (CSRD) en de European Sustainability Reporting Standards (ESRS).

NB2: Deze voorbeeldtekst is gebaseerd op de herziene Standaard 3810N ‘Assurance-opdrachten inzake duurzaamheidsverslaggeving’ zoals uitgebracht door de NBA in 2022. Deze is van toepassing op duurzaamheidsrapportering over verslagjaren eindigend op 15 december 2023 of daarna.

NB3: Voor deze voorbeeldrapportage zijn de volgende opties verwerkt:

* Er is een raad van commissarissen of soortgelijk orgaan die verantwoordelijkheid heeft voor het toezicht op de totstandkoming van het opdrachtobject.
* Er is sprake van een groep.
* Het bestuur heeft geen keuze bij de bepaling van de criteria, behalve voor eventuele relevante entiteitspecifieke standaarden zoals ESRS ook voorschrijft. De toelichting daarop dient opgenomen te zijn in de duurzaamheidsrapportering.
* In de rapportage kan de accountant kernpunten van de assurance-opdracht opnemen. NBA raadt het opnemen hiervan bij een assurance-rapport met beperkte mate van zekerheid af om geen verkeerde verwachtingen te wekken ten aanzien van de werkzaamheden. Vanuit Standaard 3810N is geen verplichting aanwezig om hierover te rapporteren, dus ze zijn facultatief en aan te passen aan de omstandigheden.
* Er wordt beperkte mate van zekerheid bij het duurzaamheidsverslag gegeven.
* Er is uitgegaan van de ESRS als algeheel rapportageraamwerk.
* Er is geen aanleiding om te rapporteren over andere informatie.

NB4: In dit voorbeeld zijn drie optionele benadrukkingsparagrafen (Emphasis of Matter) opgenomen omtrent de context van nieuwe duurzaamheidsrapporteringsstandaarden, significante onzekerheden (ESRS 2.11 en 1.88) en de DMA (ESRS2 DR IRO-1). Hierbij is verondersteld dat wat geduid wordt in de voorbeeldtekst is toegelicht in het sustainability statement. De voorbeeldtekst dient waar relevant cliëntspecifiek te worden gemaakt.

NB5: Indien de cliënt de volgende passages achterwege laat uit het duurzaamheidsverslag en de accountant ze daardoor niet kan benadrukken in het assurance-rapport, kan de accountant deze passages opnemen in een overige-aangelegenhedenparagraaf, onder bijvoorbeeld ‘Inherent limitations’ als onderdeel van Limitations of the scope of our assurance engagement:

1. The comparability of sustainability information between entities and over time may be affected by the lack of historical sustainability information in accordance with the ESRS and by the absence of a uniform practice on which to draw, to evaluate and measure this information. This allows for the application of different, but acceptable, measurement techniques, especially in the initial years.
2. the sustainability statement may not include every impact, risk and opportunity or additional entity-specific disclosure that each individual stakeholder (group) may consider important in its own particular assessment.

**LIMITED Assurance report of the independent auditor ON THE SUSTAINABILITY STATEMENT**[[1]](#footnote-2)

To: The shareholders[[2]](#footnote-3) (and Supervisory Board) of (*naam entiteit*)

**Our** **conclusion**

We have performed a limited assurance engagement on the (consolidated) sustainability statement for YYYY (of voor een gebroken boekjaar: for the year ended 30 June YYYY) of … (naam entiteit) based in ((statutaire) vestigingsplaats) (hereinafter: the company) in section (…)[[3]](#footnote-4) of the accompanying management report[[4]](#footnote-5) including the information incorporated in the sustainability statement by reference (hereinafter: the sustainability statement).

Based on our procedures performed and the assurance evidence obtained, nothing has come to our attention that causes us to believe that the sustainability statement is not, in all material respects,

* prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission and in accordance with the double materiality assessment process carried out by the company to identify the information reported pursuant to the ESRS; and
* compliant with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation).

**Basis for our conclusion**

We have performed our limited assurance engagement on the sustainability statement in accordance with Dutch law, including Dutch Standard 3810N, “*Assurance-opdrachten inzake duurzaamheidsverslaggeving*” (Assurance engagements relating to sustainability reporting) which is a specified Dutch standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) ’*Assurance engagements other than audits or reviews of historical financial information*’.

Our responsibilities in this regard are further described in the section ‘Our responsibilities for the limited assurance engagement on the sustainability statement’ of our report.

We are independent of … (naam entiteit) in accordance with (indien van toepassing: the *Wet toezicht accountantsorganisaties* (Wta, Audit firms supervision act)[[5]](#footnote-6)), 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).

*(Optioneel – voor internationale context:* The ViO and VGBA are at least as demanding as the International code of ethics for professional accountants (including International independence standards) of the International Ethics Standards Board for Accountants (the IESBA Code).)

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

**Emphasis of matter[[6]](#footnote-7)**

Emphasis on the context of the new sustainability reporting standards

We draw attention to section (…)[[7]](#footnote-8) of the sustainability statement. This disclosure sets out that the sustainability statement has been prepared in a context of new sustainability reporting standards requiring entity-specific and temporary interpretations and addressing inherent measurement or evaluation uncertainties.

Emphasis on the most significant uncertainties affecting the quantitative metrics and monetary amounts

We draw attention to section (…)[[8]](#footnote-9) in the sustainability statement that identifies the quantitative metrics and monetary amounts that are subject to a high level of measurement uncertainty and discloses information about the sources of measurement uncertainty and the assumptions, approximations and judgements the company has made in measuring these in compliance with the ESRS.

The comparability of sustainability information between entities and over time may be affected by the lack of historical sustainability information in accordance with the ESRS and by the absence of a uniform practice on which to draw, to evaluate and measure this information. This allows for the application of different, but acceptable, measurement techniques, especially in the initial years.

Emphasis on the double materiality assessment process

We draw attention to section (…)[[9]](#footnote-10) in the sustainability statement. This disclosure explains future improvements in the ongoing due diligence and double materiality assessment process, including robust engagement with affected stakeholders. Due diligence is an on-going practice that responds to and may trigger changes in the company’s strategy, business model, activities, business relationships, operating, sourcing and selling contexts. The double materiality assessment process may also be impacted in time by sector-specific standards to be adopted. The sustainability statement may not include every impact, risk and opportunity or additional entity-specific disclosure that each individual stakeholder (group) may consider important in its own particular assessment.

Our conclusion is not modified in respect of these matters.

**[*Indien van toepassing: Comparative information not subject to assurance procedures***

*No reasonable or limited assurance procedures have been performed on the sustainability statement of prior year. Consequently, the comparative information in the sustainability statement and thereto related disclosures for the year ended (datum) have not been subject to reasonable or limited assurance procedures.*

*Our conclusion is not modified in respect of this matter].*

**Limitations to the scope of our assurance engagement**

In reporting forward-looking information in accordance with the ESRS, management[[10]](#footnote-11) of the company is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the company. The actual outcome is likely to be different since anticipated events frequently do not occur as expected. Forward-looking information relates to events and actions that have not yet occurred and may never occur. We do not provide assurance on the achievability of this forward-looking information.

Our conclusion is not modified in respect of this matter.

**Responsibilities of management[[11]](#footnote-12) (optioneel: and the supervisory board)[[12]](#footnote-13) for the sustainability statement**

Management is responsible for the preparation of the sustainability statement in accordance with the ESRS, including the double materiality assessment process carried out by the company as the basis for the sustainability statement and disclosure of material impacts, risks and opportunities in accordance with the ESRS. As part of the preparation of the sustainability statement, management is responsible for compliance with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation).

[*Indien additionele entiteitspecifieke toelichtingen (ESRS 1 paragraaf 11 en overgangsbepalingen in paragraaf 130 en 131) worden opgenomen in het duurzaamheidsverslag:*

Management is also responsible for selecting and applying additional entity-specific disclosures to enable users to understand the company’s sustainability-related impacts, risks or opportunities and for determining that these additional entity-specific disclosures are suitable in the circumstances and in accordance with the ESRS].

Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the sustainability statement that is free from material misstatement, whether due to fraud or error.

[*Indien van toepassing:* The supervisory board is responsible for overseeing the sustainability reporting process including the double materiality assessment process carried out by the company.][[13]](#footnote-14) ]

**Our responsibilities for the limited assurance engagement on the sustainability statement**

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

Our assurance engagement is aimed to obtain a limited level of assurance that the sustainability statement is free from material misstatements. The procedures vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We apply the applicable quality management requirements pursuant to the Nadere voorschriften kwaliteitsmanagement (NV KM, regulations for quality management) [*optioneel:* and the International Standard on Quality Management (ISQM) 1], and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and other relevant legal and regulatory requirements.

Our limited assurance engagement included among others:

* Performing inquiries and an analysis of the external environment and obtaining an understanding of relevant sustainability themes and issues, the characteristics of the company), its activities and the value chain and its key intangible resources in order to assess the double materiality assessment process carried out by the company as the basis for the sustainability statement and disclosure of all material sustainability-related impacts, risks and opportunities in accordance with the ESRS.
* Obtaining through inquiries a general understanding of the internal control environment, the company’s processes for gathering and reporting entity-related and value chain information, the information systems and the company’s risk assessment process relevant to the preparation of the sustainability statement and for identifying the company’s activities, determining eligible and aligned economic activities and prepare the disclosures provided for in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation), without obtaining assurance information about the implementation, or testing the operating effectiveness, of controls.
* Assessing the double materiality assessment process carried out by the company and identifying and assessing areas of the sustainability statement, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation) where misleading or unbalanced information or material misstatements, whether due to fraud or error, are likely to arise (‘selected disclosures’). We designed and performed further assurance procedures aimed at assessing that the sustainability statement is free from material misstatements responsive to this risk analysis.
* Considering whether the description of the double materiality assessment process in the sustainability statement made by [management] appears consistent with the process carried out by the company;
* (*In het geval dat significante groepsonderdelen zijn onderkend*: Determining the nature and extent of the procedures to be performed for the group components and locations. For this, the nature, extent and/or risk profile of these components are decisive.);
* Performing analytical review procedures on quantitative information in the sustainability statement, including consideration of data and trends (*optioneel*: in the information submitted for consolidation at corporate level.);
* Assessing whether the company’s methods for developing estimates are appropriate and have been consistently applied for selected disclosures. We considered data and trends, however, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate [management]’s estimates;
* Analysing, on a limited sample basis, relevant internal and external documentation available to the company (including publicly available information or information from actors throughout its value chain) for selected disclosures;
* Reading the other information in [the annual report] to identify material inconsistencies, if any, with the sustainability statement;
* Considering whether:
	+ the disclosures provided to address the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation) for each of the environmental objectives
		- reconcile with the underlying records of the company and are consistent or coherent with the sustainability statement;
		- appear reasonable, in particular whether the eligible economic activities meet the cumulative conditions to qualify as aligned and whether the technical screening criteria are met;

and

* + the key performance indicators disclosures have been defined and calculated in accordance with the Taxonomy reference framework as defined in Appendix 1 Glossary of Terms of the CEAOB Guidelines on limited assurance on sustainability reporting adopted on 30 September 2024[[14]](#footnote-15), and in compliance with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation), including the format in which the activities are presented;
* Considering the overall presentation, structure and the fundamental qualitative characteristics of information (relevance and faithful representation: complete, neutral and accurate) reported in the sustainability statement, including the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation); and
* Considering, based on our limited assurance procedures and evaluation of the assurance evidence obtained, whether the sustainability statement as a whole, is free from material misstatements and prepared in accordance with the ESRS.

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

1. De naam van het object van onderzoek aanpassen aan de benaming die de entiteit gebruikt. [↑](#footnote-ref-2)
2. Op basis van overgangsbepalingen hoeft de accountant het eerste jaar niet door de aandeelhouders benoemd te worden. De accountant kan derhalve – in het eerste jaar – overwegen om een andere opdrachtgever te noemen, bijvoorbeeld het bestuur. [↑](#footnote-ref-3)
3. Identificeer duidelijk het aparte onderdeel van het bestuursverslag dat het duurzaamheidsverslag bevat. [↑](#footnote-ref-4)
4. De naam van het bestuursverslag aanpassen aan de benaming die door de entiteit wordt gebruikt. [↑](#footnote-ref-5)
5. Indien de nationale implementatie van de Richtlijn Duurzaamheidsrapportering (CSRD) nog niet is voltooid ten tijde van het afgeven van deze rapportage, vervalt de verwijzing naar de Wet toezicht accountantsorganisaties (Wta). [↑](#footnote-ref-6)
6. De benadrukking van aangelegenheden vestigt de aandacht op een kwestie die wordt gepresenteerd of bekendgemaakt in het duurzaamheidsverslag. In dit sjabloon gaan we ervan uit dat dit de ‘Sources of estimation and outcome uncertainty’ omvat, in overeenstemming met de ESRS (2.11 en 1.88).

Om (1) overwegingen met betrekking tot ESG op te nemen en (2) het belang van de aangelegenheid te verduidelijken in plaats van 'slechts' te verwijzen naar de relevante openbaarmaking(en), hebben we subkoppen (in de vorm van een zin) toegevoegd over de kwestie, die het belang van de benadrukte kwestie(s) benadrukken. [↑](#footnote-ref-7)
7. Onderdeel waarin het kader van de nieuwe duurzaamheidsrapporteringsstandaarden is samengevat en, voor zover van toepassing, wordt verwezen naar meer gedetailleerde toelichtingen. [↑](#footnote-ref-8)
8. Onderdeel waarin de meest significante onzekerheden die van invloed zijn op de kwantitatieve maatstaven en geldbedragen zijn samengevat en, voor zover van toepassing, wordt verwezen naar meer gedetailleerde toelichtingen. [↑](#footnote-ref-9)
9. Onderdeel met de beschrijving van door de onderneming geïmplementeerde due-diligenceproces en dubbele-materialiteitsanalyseproces wat betreft duurzaamheidsthema’s. [↑](#footnote-ref-10)
10. Aan te passen aan de juiste benaming. [↑](#footnote-ref-11)
11. Terminologie laten aansluiten op die welke de entiteit hanteert. [↑](#footnote-ref-12)
12. Zo nodig aanpassen als een supervisory board (raad van commissarissen) of soortgelijk orgaan ontbreekt of geen verantwoordelijkheid heeft voor het opdrachtobject. [↑](#footnote-ref-13)
13. Zo nodig aan te passen, bijvoorbeeld als een supervisory board of soortgelijk orgaan een andere benaming heeft of ontbreekt. [↑](#footnote-ref-14)
14. Bron: <https://finance.ec.europa.eu/document/download/8ac2df18-2ae1-4bc7-9d87-a4a740e48f5e_en?filename=240930-ceaob-guidelines-limited-assurance-sustainability-reporting_en.pdf> [↑](#footnote-ref-15)