

# STRUCTURE AND ELEMENTS OF THE NEW AUDITOR'S REPORT

## 1. Title/Recipient

- The report is to be addressed to the general meeting of shareholders (article 728b paragraph 2 CO).

## 2. Audit opinion

- Description of the subject matter of the audit (annual/group financial statements)
- Presentation of whether or, if not, subject to which restrictions, the subject matter of the audit complies with the applicable financial reporting framework

## 3. Basis for our audit opinion

- Details of the applicable accounting standards and statement of independence

## 4. Where applicable, presentation of existing material uncertainty with regard to the entity's continuation as a going concern

## 5. Key audit matters (KAM)

- Grounds for the high significance of the matter or why this qualifies as a KAM
- Description of the implications of the matter for the performance of the audit
- Reference to a disclosure in the annual financial statements (where applicable)

## 6. Where applicable, reference to other matters/other information in the annual report

- Emphasis on matters such as subsequent events
- Explanation by the auditor as to how to address this matter in combination with other information published with the annual/group financial statements in the annual report

## 7. Responsibilities

- Clarification of the legal responsibility of the board of directors for the preparation of the annual/group financial statements
- Presentation of the responsibility of the auditor: Description of the general audit approach and inherent limitations of an audit

## 8. Report on other legal and statutory requirements

- Reporting on the confirmation of the existence of the internal control system
- Recommendation with regard to the acceptance or rejection of the annual/group financial statements
- If separate financial statements: Statement on the regularity of the proposed appropriation of net profit

## 9. Date/signature and location of the auditor