**Report of (one of) the Statutory Auditor(s), appointed as independent third party, on the verification of the****[[1]](#footnote-1) non-financial statement**

Year ended ….

*This is a free translation into English of the report by one of the Statutory Auditors issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To …. (*organe appelé à statuer sur les comptes*),

In our capacity as Statutory Auditor of your … [*préciser*: company/mutual insurance company /etc. (hereinafter the “Entity”)], appointed as independent third party (“third party”) and accredited[[2]](#footnote-2) Cofrac Inspection Accreditation, no. …, (scope available at [www.cofrac.fr](http://www.cofrac.fr)), we have undertaken a limited assurance engagement on the historical information (observed or extrapolated) in the non-financial statement1, prepared in accordance with the Entity’s procedures (hereinafter the “Guidelines”), for the year ended … (hereinafter the “Information” and the “Statement”, respectively), presented in the management report[[3]](#footnote-3) pursuant to the legal and regulatory provisions of Articles L. 225-102-1,
R. 225-105 and R. 225-105-1 of the French Commercial Code (*code de commerce*).

**Conclusion**

[*Conclusion sans réserve*]

Based on the procedures we have performed as described under the “Nature and scope of procedures” and the evidence we have obtained, nothing has come to our attention that cause us to believe that the non-financial statement1 is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

**Or**

[*Conclusion avec réserve*]

[*Mention de l’anomalie de nature à conduire à l’expression d’une réserve*]

Based on the procedures we have performed as described under the “Nature and scope of procedures”, and the evidence we have obtained, except for the effect of the matter described above, nothing has come to our attention that causes us to believe that the non-financial statement1 is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

**Or**

[*Conclusion défavorable*]

[*Mention de l’anomalie de nature à conduire à l’expression d’une conclusion défavorable*]

Based on the procedures we have performed as described under the “Nature and scope of procedures”, and the evidence we have obtained, because of the significance of the matters described above, the non‑financial statement1 is not prepared in accordance with the applicable regulatory provisions and the Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

**Or**

**[*Disclaimer of conclusion*]**

[*Mention des faits de nature à conduire à l’expression d’une impossibilité de conclure*]

Due to the significance of the facts described above, we were unable to obtain sufficient appropriate evidence to form a conclusion. As a result, we are unable to express a conclusion on the non-financial statement[[4]](#footnote-4).

**Comments**

Without modifying our conclusion and in accordance with Article A. 225-3 of the French Commercial Code, we make the following comments:

Exemples de points susceptibles de faire l’objet d’un commentaire :

(*à adapter au contexte de l’Entité*)

* Scope, overall coherence
* Business model
* Main non-financial risks
* Policies and actions
* Outcomes of policies, including key performance indicators

**Preparation of the non-financial performance statement**

The absence of a commonly used generally accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarised in the Statement and available on the Entity’s website or on request …. [*par exemple* from its headquarters].

 **Inherent Limitations in preparing the Information**

[*Le cas échéant*, As stated in the Statement,] the Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

*[Si l’OTI le juge* *nécessaire en fonction des circonstances : à compléter si des limites inhérentes spécifiques à l’entité sont précisées dans la Déclaration]*

**Responsibility of the Entity**

Management of ABC are responsible for:

* selecting or establishing suitable criteria for preparing the Information;
* preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators and the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
* preparing the Statement by applying the Entity’s “Guidelines” as referred above; and
* designing, implementing and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been endorsed by …. the [*Board of Directors / Management Board/ etc.*]

**Responsibility of the Statutory Auditor appointed as independent third party**

Based on our work, our responsibility is to express a limited assurance conclusion on:

* the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
* the fairness of the information provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the “Information.”

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to report on:

* the Entity’s compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy)[[5]](#footnote-5), the French duty of care law[[6]](#footnote-6) and against corruption and tax evasion[[7]](#footnote-7));
* the fairness of information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy)5;
* the compliance of products and services with the applicable regulations.

**Applicable regulatory provisions and professional guidance**

We performed the work described below in accordance with Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such engagement, in particular the professional guidance issued by theCompagnie Nationale des Commissaires aux Comptes, *Intervention du commissaire aux comptes – Intervention de l’OTI – Déclaration de performance extra-financière,* and acting as the verification programme [and with the international standard ISAE 3000 (revised) [[8]](#footnote-8)][[9]](#footnote-9).

**Independence and quality control**

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

**Means and resources**

Our work engaged the skills of x people between xxx 2021 and xxx 2022 and took a total of xx weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted [XX/some XX] interviews with [ZZ/the] people responsible for preparing the Statement [, representing in particular executive management, administration and finance, risk management, compliance, human resources, health and safety, environmental and purchasing departments][[10]](#footnote-10).

**Nature and scope of procedures**

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information, we:

* obtained an understanding of the entity’s activity [*Ou si l’entité établit des comptes consolidés* : all the consolidated entities’ activities] and the description of the main risks associated;
* assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector;
* verified that the Statement includes each category of social and environmental information set out in article L. 225‑102‑1 III of the French Commercial Code [*Pour les entités dont les titres sont admis aux négociations sur un marché réglementé et entités spécifiquement* *soumises aux dispositions de l’article L. 225-102-1 du code de commerce dans les conditions prévues pour les sociétés mentionnées à l’article L. 22-10-36 du code de commerce :* as well as information regarding compliance with human rights and anti‑corruption and tax avoidance legislation] and includes, where applicable, an explanation of the reasons for the absence of the information required under Article L.225-102-1 III, paragraph 2 of the French Commercial Code;
* verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code where relevant with respect to the main risks;
* verified that the Statement presents the business model and a description of the main risks associated with the Entity’s activity [*Ou si l’entité établit des comptes consolidés :* of all the consolidated entities’ activities], including where relevant and proportionate, the risks associated with its [their] business relationships, its [their] products or services, as well as its [their] policies, measures and the outcomes thereof, including key performance indicators associated to the main risks;
* *Le cas échéant,* verified that the Statement includes a clear and motivated explanation of the reasons for the absence of the policies implemented considering one or more of these risks required under Article R.225-105 I of the French Commercial Code;
* referred to documentary sources and conducted interviews to:
* assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented, and
* corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1; concerning certain risks, [*nommer lesquels, exemple :* anti‑corruption and tax avoidance, persona data protection, responsible procurement, etc.)], our work was carried out on the consolidating entity, for other risks, our work was carried out on the consolidating entity and on a selection of entities[[11]](#footnote-11);
* [*le cas échéant* verified that the Statement covers the consolidated scope, i.e. all the entities within the consolidation scope in accordance with Article L. 233-16 of the French Commercial Code [*Le cas échéant* : within the limitations set out in the Statement]];
* obtained an understanding of internal control and risk management procedures the Entity has implemented and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;
* for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1[[12]](#footnote-12), implemented:
* analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
* tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out on a selection of contributing entities[[13]](#footnote-13) and covers between x% and y% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
* assessed the overall consistency of the Statement in relation to our knowledge of the Entity [*Ou si l’entité établit des comptes consolidés*: all the consolidated entities].

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Paris/, xx xx, 202X

One of the Statutory Auditors

XXX XXXX

Audit Partner Partner Sustainability

La CNCC considère que la traduction n’est pas signée, dans la mesure où il s’agit d’une traduction libre en anglais du rapport original établi en français. En effet, la signature est le graphisme par lequel une personne s'identifie dans un acte et par lequel elle exprime son approbation du contenu du document. En outre, l’apposition d’une signature sur un rapport lui confère la qualité d’être un original. Or, au cas particulier, l’original est représenté par la version française du rapport.

1. Le cas échéant, Consolidated non-financial statement. [↑](#footnote-ref-1)
2. Le cas échéant, en fonction du statut de l’accréditation « dont la recevabilité de la demande d’accréditation a été admise par le COFRAC ». [↑](#footnote-ref-2)
3. Le cas échéant, Group management report. [↑](#footnote-ref-3)
4. Le cas échéant, Consolidated non-financial statement. [↑](#footnote-ref-4)
5. à supprimer si l’entité n’est pas soumise à la réglementation taxonomie. Se reporter au 1.5 du présent avis technique pour le champ des entités visées par la réglementation taxonomie. [↑](#footnote-ref-5)
6. à supprimer si l’entité est en deçà des seuils requis pour l’établissement d’un plan de vigilance. [↑](#footnote-ref-6)
7. à supprimer si l’entité n’est pas une entité dont les titres sont admis aux négociations sur un marché réglementé ou une entité spécifiquement soumise aux dispositions de l’article L. 225-102-1 dans les conditions prévues pour les sociétés mentionnées à l’article L. 22-10-36 du code de commerce. [↑](#footnote-ref-7)
8. ISAE 3000 (révisée) - *Assurance engagements other than audits or reviews of historical financial information* (note de bas de page à conserver). [↑](#footnote-ref-8)
9. Lorsque l’OTI souhaite faire référence à l’ISAE 3000 dans son rapport. [↑](#footnote-ref-9)
10. Précisions à mentionner le cas échéant à la discrétion de l’OTI. [↑](#footnote-ref-10)
11. Lister les entités où des travaux ont été menés en local, dans le corps du texte, en note de bas de page ou en annexe du rapport. [↑](#footnote-ref-11)
12. Lister les informations quantitatives (indicateurs clés de performance et résultats), en note de bas de page ou en annexe du rapport. [↑](#footnote-ref-12)
13. Lister les entités contributrices. [↑](#footnote-ref-13)