**INDEPENDENT AUDITOR’S REPORT**

**To the shareholder(s)/owner(s) of** **Vállalkozás megnevezése** [or to other appropriate addressee]

**Opinion**

We have audited the accompanying annual financial statements of **Vállalkozás megnevezése** (hereinafter referred to as “the Company”) which comprise the balance sheet as at 31 December TárgyÉv (in which the balance sheet total is THUF Mérleg főösszeg, the [profit/loss] after tax for the year is THUF Adózótt eredmény), the related income statement for the year then ended, and supplementary notes, comprising significant accounting policies and other explanatory information.

In our opinion, the accompanying annual financial statements give a true and fair view of the financial position of the Company as at 31 December TárgyÉv, and of its financial performance for the year then ended in accordance with the provisions of Act C of 2000 on Accounting in force in Hungary (hereinafter referred to as “Act on Accounting”).

**Basis for Opinion**

I(We) conducted my(our) our audit in accordance with Hungarian National Standards on Auditing and with applicable laws and regulations in force in Hungary. My(Our) responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Annual Financial Statements” section of my(our) report.

I am(We are) independent of the Company in accordance with the applicable laws of Hungary, with the Hungarian Chamber of Auditors’ Rules on ethics and professional conduct of auditors and on disciplinary process and, as well as with respect to issues not covered by these Rules, with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (the IESBA Code) and I(we) also comply with further ethical requirements set out in these.

I(We) believe that the audit evidence I(we) have obtained is sufficient and appropriate to provide a basis for my(our) opinion.

**Material Uncertainty Related to Going Concern [[1]](#footnote-1)**

*[Jelentéstétel az 570. témaszámú (felülvizsgált) nemzetközi könyvvizsgálati standarddal összhangban]*

**Emphasis of matter [[2]](#footnote-2)**

[*[Jelentéstétel a 706. témaszámú (felülvizsgált) nemzetközi könyvvizsgálati standarddal összhangban]*

*Amennyiben releváns, itt kell részletezni azokat a kérdéseket, amikre a könyvvizsgáló szeretné felhívni a jelentést olvasók figyelmét. Minden kérdést az alábbi szerkezetben kell leírni:*

"I(We) draw attention to the fact, described in notes [YYYYYY] on page [X] in the Supplementary notes, that.............................[*a kérdés rövid leírása*]. My(Our) opinion is not modified in respect of this matter."]

**Key Audit Matters [[3]](#footnote-3)**

*[Jelentéstétel a 701. témaszámú nemzetközi könyvvizsgálati standarddal összhangban]*

**Other Matters [[4]](#footnote-4)**

[*[Jelentéstétel a 706. témaszámú (felülvizsgált) nemzetközi könyvvizsgálati standarddal összhangban]*

[*Például:* “Prior period annual financial statements were not audited.” **[[5]](#footnote-5)**]

**Other Information: the Business Report**

The other information comprises the business report of the Company for the year TárgyÉv. Management is responsible for the preparation of the business report in accordance with the provisions of the Act on Accounting and other relevant regulations, if any. My(Our) opinion on the annual financial statements expressed in the “Opinion” section of my(our) independent auditor’s report does not cover the business report.

In connection with my(our) audit of the annual financial statements, my(our) responsibility is to read the business report and, in doing so, consider whether the business report is materially inconsistent with the annual financial statements or my(our) knowledge obtained in the audit, or otherwise appears to be materially misstated. If based on my(our) work performed I(we) conclude that the other information is materially misstated I am(we are) required to report this fact and the nature of such misstatement.

Based on the Act on Accounting, I am(we are) also responsible for assessing whether the business report has been prepared in accordance with the provisions of the Act on Accounting and other applicable legal requirements, and to express an opinion on this and on whether the business report is consistent with the annual financial statements.

*[Ha nincs egyéb más jogszabály, amely további követelményeket ír elő az üzleti jelentésre:*

In my(our) opinion, the TárgyÉv business report of the Company is consistent, in all material respects, with the TárgyÉv annual financial statements of the Company **[[6]](#footnote-6)** and the business report has been prepared in accordance with the applicable provisions of the Act on Accounting. As there are no other legal requirements that are applicable to the business report of the Company, therefore, I(we) do not express an opinion in this respect.

I am(We are) not aware of any other material inconsistency or material misstatement in the TárgyÉv business report of the Company, therefore, I(we) have nothing to report in this respect. **[[7]](#footnote-7)**

*[Ha van egyéb más jogszabály, amely további követelményeket ír elő az üzleti jelentésre:*

In the course of fulfilling my(our) responsibilities, in respect of forming my(our) opinion on the TárgyÉv business report of the Company, I(we) have considered the following laws and regulations as providing other applicable legal requirements for the Company’s business report:

[*vonatkozó egyéb más jogszabály(ok) tételes felsorolása*].

In my(our) opinion, the TárgyÉv business report of the Company is consistent, in all material respects, with the TárgyÉv annual financial statements of the Company **[[8]](#footnote-8)** and the business report has been prepared in accordance with the applicable provisions of the Act on Accounting and the other applicable legal requirements as referred to above.

I am(We are) not aware of any other material inconsistency or material misstatement in the TárgyÉv business report of the Company, therefore, I(we) have nothing to report in this respect. **[[9]](#footnote-9)**

**Responsibilities of Management and Those Charged with Governance for the Annual Financial Statements**

Management is responsible for the preparation and fair presentation of the annual financial statements in accordance with the Act on Accounting, and for such internal control as management determines is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, management is responsible for assessing the Company’s ability to continue as a going concern and disclosing, as applicable, matters related to going concern; and management is responsible for preparing the annual financial statements on a going concern basis. Management shall apply the going concern basis of accounting unless the use of going concern principle is precluded by any provision of other applicable laws or regulations, or if any fact or circumstance prevails, which precludes the Company to continue as a going concern.

Those charged with governance are responsible for overseeing the Company’s financial reporting process.

**Auditor’s Responsibilities for the Audit of the Annual Financial Statements**

My(Our) objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Hungarian National Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements.

As part of an audit in accordance with Hungarian National Standards on Auditing, I(we) exercise professional judgment and maintain professional scepticism throughout the audit. I(We) also:

* Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my(our) opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control.
* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
* Conclude on the appropriateness of management’s use of the going concern basis in the preparation of the annual financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If I(we) conclude that a material uncertainty exists, I am(we are) required to draw attention in my(our) auditor’s report to the related disclosures in the annual financial statements or, if such disclosures are inadequate, to modify my(our) opinion. My(Our) conclusions are based on the audit evidence obtained up to the date of my(our) auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.
* Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
* I(We) communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies, if any, in internal control that I(we) identify during my(our) audit.

Mérleg keltezés: Dátum

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| ……………………………**Könyvvizsgáló cég képviselő****Könyvvizsgáló cég neve**Könyvvizsgáló cég Székhely címLicence numberKönyvvizsgáló cég Nyilvántartási szám | …………………………………..**Könyvvizsgáló**Name of statutory auditor Licence numberKönyvvizsgáló tagságiszám |

1. Ez megfelel „A vállalkozás folytatásával kapcsolatos lényeges bizonytalanság” bekezdésnek. [↑](#footnote-ref-1)
2. Ez megfelel a „Figyelemfelhívás” bekezdésnek. [↑](#footnote-ref-2)
3. Ez megfelel a „Kulcsfontosságú könyvvizsgálati kérdések” bekezdésnek. [↑](#footnote-ref-3)
4. Ez megfelel az „Egyéb kérdések” bekezdésnek. [↑](#footnote-ref-4)
5. “A tárgyévet megelőző időszak éves beszámolóját nem könyvvizsgálták.” [*Egy ilyen kijelentés nem mentesíti a könyvvizsgálót attól a követelménytől, hogy elegendő megfelelő könyvvizsgálati bizonyítékot szerezzen arról, hogy a nyitóegyenlegek nem tartalmaznak hibás állításokat, amelyek lényeges hatással lehetnek a tárgyévi éves beszámolóra. ]* [↑](#footnote-ref-5)
6. A könyvvizsgálói jelentésben a „Figyelemfelhívás” bekezdés szerepeltetése azt feltételezi, hogy az e szakaszban említett témák az éves beszámoló kiegészítő mellékletében megfelelően bemutatásra kerültek. Ennél fogva, az üzleti jelentés és az éves beszámoló összhangjáról való következtetés levonásakor mérlegelni szükséges, hogy az üzleti jelentésben foglalt egyéb információk minden lényeges kérdésben, így a figyelemfelhívással érintett kérdések tekintetében is lényeges ellentmondástól mentesek-e az éves beszámolóval és annak kiegészítő mellékletében bemutatott információkkal való összevetésükben. Amennyiben a könyvvizsgáló bármilyen lényeges ellentmondást azonosít, akkor az üzleti jelentésnek az éves beszámolóval való összhangjáról a könyvvizsgálói véleményt az itt leírtaktól eltérően, az éves beszámoló és az üzleti jelentés közötti lényeges ellentmondás azonosításával és az ellentmondás jellegének ismertetésével kell megfogalmazni.

Hasonlóképpen kell eljárni az egyéb információkra (az üzleti jelentésre) vonatkozó következtetések levonásánál „*A vállalkozás folytatásához kapcsolódó lényeges bizonytalanság*” szakasz szerepeltetése esetén is. [↑](#footnote-ref-6)
7. Amennyiben az egyéb más jogszabályoknak való megfeleléssel kapcsolatban van jelentenivalója a könyvvizsgálónak, akkor ez a mondat ennek megfelelően átírandó. Például: [„Regarding any other material inconsistency or material misstatement in the business report, in this respect I(we) report that….] [↑](#footnote-ref-7)
8. Lásd a 4. számú lábjegyzetnél írtakat! [↑](#footnote-ref-8)
9. Lásd az 5. számú lábjegyzetnél írtakat! [↑](#footnote-ref-9)