

**LIMITED ASSURANCE REPORT ON**

**THE SUSTAINABILITY STATEMENT OF THE ENTITY**

***- ILLUSTRATIVE FORMAT -***

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# ILUSTRATIVE FORMAT OF THE UNMODIFIED LIMITED ASSURANCE REPORT

***Independent Auditor’s Limited Assurance Report on the [Consolidated/Unconsolidated] Sustainability Statement for the financial year 202X***

*To: The Shareholders of [Entity Name]*

**Limited assurance conclusion**

We have conducted a limited assurance engagement on the Sustainability Statement included in section [*name of section or pages X to XX*] of the Administrators’ Report of the Entity as at [*date*] and for the period from [*date*] to [*date*], prepared by [*Entity Name*] (“the Entity”), with social premises registered in Romania, Address *XXXXXX*/Fiscal Identification Number *ROXXXX*, Trade Register number *JXX*/*XXXX*/*XXXX*.

Based on the procedures we have performed and the evidence we have obtained, **nothing has come to our attention** that causes us to believe that the Sustainability Statement of [*Entity name*] as at [*date*] and for the period from [*date*] to [*date*] **is not prepared, in all material respects, in accordance with** the applicable statutory sustainability reporting framework foreseen in [*select as appropriate MF Order 2844/2016, Chapter xx, sections xxx or MF Order 1802/2014, Chapter xx, sections xxx[[1]](#footnote-1)*], including:

* compliance with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information reported in the Sustainability Statement (the “Process”) is in accordance with the description set out in note [X]; and
* compliance of the taxonomy disclosures detailed in the Environmental Section, subsection XX, of the Sustainability Statement with the applicable reporting requirements of Article 8 of Regulation (EU) 2020/852 (the “Taxonomy Regulations”).

**Basis for conclusion**

We conducted our limited assurance engagement in accordance with ISAE 3000 (Revised) “*Assurance Engagements other than Audits or Reviews of Historical Financial Information*”.

Our responsibilities under this standard are further described in the *Practitioner’s Responsibilities* section of our report.

We are independent of the Company in accordance with [International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), together with the ethical requirements that are relevant to our assurance engagement of the Sustainability Statement in Romania, including Law 162/2017 with subsequent amendments (“The Law”), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our firm applies *International Standard on Quality Management 1* and, accordingly maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

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

We draw attention to note [X], which describes [*insert description].* Our conclusion is not modified in respect of this matter*.*

**Other matters – comparative information**

Our assurance engagement does not extend to information in respect of earlier periods. Our conclusion is not modified in respect of this matter.

*[This paragraph may be adapted, on a case-by-case basis, depending on the comparative information presented*]

**Other matters**

*[If applicable, insert any other matters relevant to this engagement]*

**Responsibilities for the sustainability statement**

Administrators[[3]](#footnote-3) of the Company are responsible for designing, implementing and maintaining a process to identify the information reported in the Sustainability Statement in accordance with the ESRS and for disclosing this process in note [X] of the Sustainability Statement.

This responsibility include:

* + - understanding the context in which the Company’s activities and business relationships take place and developing an understanding of its affected stakeholders;
    - the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the entity’s financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
    - the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
    - developing methodologies and making assumptions that are reasonable in the circumstances.

Administrators of the Company are further responsible for the preparation of the Sustainability Statement, in accordance with the statutory sustainability reporting framework, including:

* + - compliance with the European Standards for Reporting on Sustainability;
    - preparing the taxonomy disclosures of the Sustainability Statement, in the Environmental Section, in compliance with Article 8 of EU Regulation 2020/852 (the “Taxonomy Regulation”); and
    - designing, implementing and maintaining such internal controls that are necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error; and
    - the selection and application of appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability disclosures that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the [*Entity Name*]’s sustainability reporting process.

**Inherent limitations in preparing the Sustainability Statement**

In reporting a forward-looking information in accordance with European Standards for Reporting on Sustainability, management 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.

In determining the disclosures in the Sustainability Statement, management of the Company interprets undefined legal and other terms. Undefined legal and other terms may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.

*[Insert any inherent limitations or uncertainties in respect of this engagement if appropriate- Please refer to the attached Illustrative Examples that may be considered relevant for inclusion here.]*

**Practitioner’s Responsibilities**

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Statement as a whole.

As part of a limited assurance engagement in accordance with *ISAE 3000 (Revised)* we exercise professional judgement and maintain professional skepticism throughout the engagement.

The procedures in a limited assurance engagement 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.

Our responsibilities in respect of the Sustainability Statement, in relation to the Process, include:

* + - Obtaining an understanding of the Process but not for the purpose of providing a conclusion on the effectiveness of the Process, including the outcome of the Process;
    - Designing and performing procedures to evaluate whether the Process is consistent with the Company’s description of its Process, [as disclosed in note [X].

Our other responsibilities in respect of the Sustainability Statement include:

* + - Obtaining an understanding of the entity’s control environment, processes, and information systems relevant to the preparation of the Sustainability Statement but not evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness;
    - Identifying disclosures where material misstatements are likely to arise, whether due to fraud or error.
    - Designing and performing procedures responsive to disclosures in the Sustainability Statement where material misstatements are likely to arise. 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.

**Summary of the work performed**

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Statement.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the Sustainability Statement.

In conducting our limited assurance engagement, with respect to the Process, we:

* Obtained an understanding of the Process by:
* performing inquiries to understand the sources of the information used by management (e.g., stakeholder engagement, business plans and strategy documents); and
* Inspecting/Examining the Company’s internal documentation of its Process; and
* Evaluated whether the evidence obtained from our procedures about the Process of the Company was consistent with the description of the Process set out in note [X].

In conducting our limited assurance engagement, with respect to the Sustainability Statement, we have:

* Obtained an understanding of the Company’s reporting processes relevant to the preparation of its Sustainability Statement;
* Evaluated whether material information identified by the Process to identify the information reported in the Sustainability Statement is included in the Sustainability Statement;
* Evaluated whether the structure and the presentation of the Sustainability Statement is in accordance with the European Standards for Reporting on Sustainability;
* [*If applicable -* *Performed [inquires of relevant personnel and] analytical procedures on selected disclosures in the Sustainability Statement];*
* *[if applicable - Performed substantive assurance procedures based on a sample basis on selected disclosures in the Sustainability Statement*];
* Obtained evidence on the methods for developing material estimates and forward-looking information and on how these methods were applied;
* Obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Sustainability Statement
* *[Insert other procedures performed with respect to the EU taxonomy disclosures]*
* *[Insert a summary of the nature and extent of any other procedures performed with respect to disclosures within the Sustainability Statement that provides additional information that may be relevant to the users’ understanding of the work performed to support our conclusion and the level of assurance obtained]*

**Restrictions of use** (\*)

[*optional paragraph*]

**[Date / Place]**

**[Firm name] / [Licence number ASPAAS]**

**[Address]**

**Signed by representative [Surname and name] {Licence number ASPAAS]**

**[Signature / Stamp]**

# ILUSTRATIVE FORMAT OF THE MODIFIED LIMITED ASSURANCE REPORT

***Independent Auditor’s Limited Assurance Report on the [Consolidated/Unconsolidated] Sustainability Statement for the financial year 202X***

*To: The Shareholders of [Entity Name]*

**Qualified Limited assurance conclusion**

We have conducted a limited assurance engagement on the Sustainability Statement included in section [*name of section or pages X to XX*] of the Administrator’s Report of the Entity as at [*date*] and for the period from [*date*] to [*date*], prepared by [*Entity Name*] (“the Entity”), with social premises registered in Romania, Address *XXXXXX*/Fiscal Identification Number *ROXXXX*, Trade Register number *JXX*/*XXXX*/*XXXX*.

Based on the procedures we have performed and the evidence we have obtained, **except for the effects and the possible effects of the matters** described in the "*Basis for qualified conclusion*" section, **nothing has come to our attention** that causes us to believe that the Sustainability Statement is not prepared, in all material respects, in accordance with the applicable statutory sustainability reporting framework foreseen in [*select as appropriate MF Order 2844/2016, Chapter xx, sections xxx or MF Order 1802/2014, Chapter xx, sections xxx[[4]](#footnote-4)*], including::

* compliance with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information reported in the Sustainability Statement (the “Process”) is in accordance with the description set out in note [X]; and
* compliance of the taxonomy disclosures detailed in the Environmental Section of the Sustainability Statement with the applicable reporting requirements of Article 8 of Regulation (EU) 2020/852 (the “Taxonomy Regulations”).

**Basis for qualified conclusion**

*[****Describe effect*** *- The Company has disclosed […] We were unable to obtain sufficient appropriate evidence about […] as at [date] and for the period from [date] to [date] because […]. Consequently, we were unable to determine whether any adjustments to […] were necessary.*

We conducted our limited assurance engagement in accordance with ISAE 3000 (Revised) “*Assurance Engagements other than Audits or Reviews of Historical Financial Information*”.

Our responsibilities under this standard are further described in the *Practitioner’s Responsibilities* section of our report.

We are independent of the Company in accordance with [International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), together with the ethical requirements that are relevant to our assurance engagement of the Sustainability Statement in Romania, including Law 162/2017 with subsequent amendments (“The Law”), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our firm applies *International Standard on Quality Management 1* and, accordingly maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

**[Emphasis of matter**][[5]](#footnote-5)

We draw attention to note [X], which describes [*insert description].* Our conclusion is not modified in respect of this matter*.*

**Other matters – comparative information**

Our assurance engagement does not extend to information in respect of earlier periods. Our conclusion is not modified in respect of this matter.

*[This paragraph may be adapted, on a case-by-case basis, depending on the comparative information presented*]

**Other matters**

*[If applicable, insert any other matters relevant to this engagement]*

**Responsibilities for the sustainability statement**

Administrators[[6]](#footnote-6) of the Company are responsible for designing, implementing and maintaining a process to identify the information reported in the Sustainability Statement in accordance with the ESRS and for disclosing this process in note [X] of the Sustainability Statement.

This responsibility include:

* + - understanding the context in which the Company’s activities and business relationships take place and developing an understanding of its affected stakeholders;
    - the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the entity’s financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
    - the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
    - developing methodologies and making assumptions that are reasonable in the circumstances.

Administrators of the Company are further responsible for the preparation of the Sustainability Statement, in accordance with the statutory sustainability reporting framework, including:

* + - compliance with the European Standards for Reporting on Sustainability;
    - preparing the taxonomy disclosures of the Sustainability Statement, in the Environmental Section, in compliance with Article 8 of EU Regulation 2020/852 (the “Taxonomy Regulation”); and
    - designing, implementing and maintaining such internal controls that are necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error; and
    - the selection and application of appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability disclosures that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the [*Entity Name*]’s sustainability reporting process.

**Inherent limitations in preparing the Sustainability Statement**

In reporting a forward-looking information in accordance with European Standards for Reporting on Sustainability, management 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.

In determining the disclosures in the Sustainability Statement, management of the Company interprets undefined legal and other terms. Undefined legal and other terms may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.

*[Insert any inherent limitations or uncertainties in respect of this engagement if appropriate- Please refer to the attached Illustrative Examples that may be considered relevant for inclusion here.]*

**Practitioner’s Responsibilities**

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Statement as a whole.

As part of a limited assurance engagement in accordance with *ISAE 3000 (Revised)* we exercise professional judgement and maintain professional skepticism throughout the engagement.

The procedures in a limited assurance engagement 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.

Our responsibilities in respect of the Sustainability Statement, in relation to the Process, include:

* + - Obtaining an understanding of the Process but not for the purpose of providing a conclusion on the effectiveness of the Process, including the outcome of the Process;
    - Designing and performing procedures to evaluate whether the Process is consistent with the Company’s description of its Process, [as disclosed in note [X].

Our other responsibilities in respect of the Sustainability Statement include:

* + - Obtaining an understanding of the entity’s control environment, processes, and information systems relevant to the preparation of the Sustainability Statement but not evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness;
    - Identifying disclosures where material misstatements are likely to arise, whether due to fraud or error.
    - Designing and performing procedures responsive to disclosures in the Sustainability Statement where material misstatements are likely to arise. 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.

**Summary of the work performed**

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Statement.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the Sustainability Statement.

In conducting our limited assurance engagement, with respect to the Process, we:

* Obtained an understanding of the Process by:
* performing inquiries to understand the sources of the information used by management (e.g., stakeholder engagement, business plans and strategy documents); and
* Inspecting/Examining the Company’s internal documentation of its Process; and
* Evaluated whether the evidence obtained from our procedures about the Process of the Company was consistent with the description of the Process set out in note [X].

In conducting our limited assurance engagement, with respect to the Sustainability Statement, we have:

* Obtained an understanding of the Company’s reporting processes relevant to the preparation of its Sustainability Statement;
* Evaluated whether material information identified by the Process to identify the information reported in the Sustainability Statement is included in the Sustainability Statement;
* Evaluated whether the structure and the presentation of the Sustainability Statement is in accordance with the European Standards for Reporting on Sustainability;
* [*If applicable -* *Performed [inquires of relevant personnel and] analytical procedures on selected disclosures in the Sustainability Statement];*
* *[if applicable - Performed substantive assurance procedures based on a sample basis on selected disclosures in the Sustainability Statement*];
* Obtained evidence on the methods for developing material estimates and forward-looking information and on how these methods were applied;
* Obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Sustainability Statement
* *[Insert other procedures performed with respect to the EU taxonomy disclosures]*
* *[Insert a summary of the nature and extent of any other procedures performed with respect to disclosures within the Sustainability Statement that provides additional information that may be relevant to the users’ understanding of the work performed to support our conclusion and the level of assurance obtained]*

**Restrictions of use** (\*)

[*optional paragraph*]

**[Date / Place]**

**[Firm name] / [Licence number ASPAAS]**

**[Address]**

**Signed by representative [ Surname and Name] {Licence number ASPAAS]**

**[Signature / Stamp]**

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# ILLUSTRATIVE FORMAT OF MATTERS RECOMMENDED

# TO BE INCLUDED IN THE MANAGEMENT’S REPRESENTATION LETTER

We, the Administrators[[7]](#footnote-7) of [*Entity Name*] have prepared the sustainability reporting set out in the Sustainability Statement (hereafter referred to as the ‘Sustainability Statement’) included in section [name of section or pages X to XX] of the Administrators’ Report for the [period/year ended] 20XX, in accordance with the applicable statutory sustainability reporting framework foreseen in [*select as appropriate – e.g, MF Order 2844/2016 or Order 1802/2014, with subsequent changes*],

[*Insert details of any transitional arrangements that have been availed of in preparing the Sustainability Statement*].

We, the Administrators, are responsible for developing and implementing a process to identify the information reported in the Sustainability Statement in accordance with the ESRS and for disclosing this process in the basis of preparation on page [X] of the Sustainability Statement. This responsibility includes:

* understanding the context in which the entity’s activities and business relationships take place and developing an understanding of its affected stakeholders;
* the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the entity’s financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium, or long-term;
* the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
* developing methodologies and making assumptions and estimates that are reasonable in the circumstances.

We, the Administrators, are further responsible for the preparation of the Sustainability Statement in accordance with the applicable statutory sustainability reporting framework foreseen in [*select as appropriate – e.g, MF Order 2844/2016, Chapter XX to XX, or Order 1802/2014 Chapter XX to Chapter XX, with subsequent changes*], including:

* preparation in accordance with the European Standards for Reporting on Sustainability;
* designing, implementing and maintaining such internal controls that management determines are necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error; and
* the selection and application of appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability disclosures that are reasonable in the circumstances.
* preparing the disclosures in the Sustainability Statement, in compliance with Article 8 of EU Regulation 2020/852 (the “Taxonomy Regulations”)*;*
* presenting and reporting our [double] materiality assessment process to identify the information required to be reported in the Sustainability Statement pursuant to the ESRS and for disclosing this process in the Sustainability Statement;
* if applicable - complying with the requirement to mark up the Sustainability Statement in accordance with the applicable statutory sustainability reporting framework;
* ensuring that the entity maintains adequate records and for preparing the Sustainability Statement and for the preparation and approval of other information presented therein;
* if applicable - identifying the appropriate reporting boundary for the Sustainability Statement, including the applicable information related to the Entity’s value chain (“value chain information”);
* specifying, collecting, and verifying as appropriate, the value chain information to be included within the Entity’s Sustainability Statement;
* informing us of other information that will be included with the Sustainability Statement; appropriately referring to or describing the applicable criteria used, including who developed them;
* conducting and implementing a due diligence process in respect to sustainability matters for the Entity, as well as supervision of other staff involved in the preparation of the Sustainability Statement;
* design and implement internal controls to prevent and detect fraud;
* identifying and describing any inherent limitations in the measurement or evaluation of information subject to limited assurance in accordance with the ESRS;
* establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;

This responsibility also includes designing, implementing and maintaining such internal controls that we, the Administrators, determine are relevant to enable the preparation of the Sustainability Statement, in accordance the with the applicable statutory sustainability reporting framework foreseen in [*select as appropriate – e.g, MF Order 2844/2016 or Order 1802/2014, with subsequent changes*], that is free from material misstatement, whether due to fraud or error and the selection and application of appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability disclosures that are reasonable in the circumstances.

**Name, Function, Signature of those in charge with Governance**

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# ILLUSTRATIVE EXAMPLES OF INHERENT LIMITATIONS

**that may be considered by the auditor for inclusion**

**in the Limited Assurance Report as required by the CSRD**

This material is meant to detail some examples of inherent limitations regarding the measurement or evaluation of the Sustainability Statement subject to limited assurance, that have been considered in the building process of the Illustrative Format of the Limited Assurance Reports appended hereby, as follows:

* Estimates, approximations and/ or forecasts used by the Entity in preparing and presenting their Sustainability Statement are subject to significant inherent uncertainty. The extent to which the Sustainability Statement contains, qualitative, quantitative, objective, subjective, historical and prospective disclosures, also represents a significant degree of uncertainty. The selection by management of different but acceptable estimation, approximation or forecasting techniques, could have resulted in materially different amounts or disclosures being reported. For the avoidance of doubt, the scope of our engagement and our responsibilities will not involve us performing work necessary for any assurance on the reliability, proper compilation, or accuracy of the prospective information.
* Certain metrics reported within the Sustainability Statement may be subject to inherent limitations, for example, value chain information relating to emissions data provided by third parties.
* Where estimated, approximated and/ or forecast information is provided by management in respect of value chain information, we may be unable to verify or benchmark this information in full.
* When applicable, as described in your disclosures relating to ESRS E1 Climate Change, GHG emissions quantification is subject to significant inherent measurement uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values to combine emissions of different gases. Greenhouse gas quantification is unavoidably subject to significant inherent uncertainty as a result of both scientific and estimation uncertainty. Estimation uncertainty can arise because of:

1. The inherent uncertainty in quantifying inputs, such as activity data and emission factors, that are used in mathematical models to estimate emissions (measurement uncertainty);
2. the inability of such models to precisely and accurately characterize under all circumstances the relationships between various inputs and the resultant emissions (model uncertainty); and
3. the fact that uncertainty can increase as emission quantities with different levels of measurement and calculation uncertainty are aggregated (aggregation uncertainty).

* The nature of the sustainability matters, and absence of consistent external standards allow for different, but acceptable, measurement methodologies to be adopted which may result in variances between entities. The adopted measurement methodologies may also impact the comparability of sustainability matters reported by different organizations and from year to year within an organization as methodologies develop.

Should the Practitioner detect other inherent limitations than those described above, he/she can decide to detail them in the relevant section of the limited assurance report appended hereby.

1. *In case of financial or non-financial institutions regulated by BNR or ASF, please identify the applicable sustainability reporting framework.*  [↑](#footnote-ref-1)
2. *Optional, depending on the situation* [↑](#footnote-ref-2)
3. *This information should be adapted depending on the administration model adopted by the Entity - unitary or dualist.*  [↑](#footnote-ref-3)
4. *In case of financial or non-financial institutions regulated by BNR or ASF, please identify the applicable sustainability reporting framework.*  [↑](#footnote-ref-4)
5. *Optional, depending on the situation* [↑](#footnote-ref-5)
6. *This information should be adapted depending on the administration model adopted by the Entity - unitary or dualist.*  [↑](#footnote-ref-6)
7. *This information should be adapted depending on the administration model adopted by the Entity - unitary or dualist.*  [↑](#footnote-ref-7)