

**Subject: Recognition of Independent Accountant Attestation Reports**  
**Date: January 19, 2018**

RobecoSAM deems assurance reports which follow the format outlined below as adequate in relation to the RobecoSAM Corporate Sustainability Assessment (CSA) for the year 2018. However, this statement shall not be seen as any form of guarantee in order to receive a specific amount of scores in the RobecoSAM CSA. RobecoSAM may change the underlying assessment methodology of the CSA from time to time. RobecoSAM also confirms the independence of its methodology from any specific set of standards or approach specific to an assurance provider. As a result, this statement shall not be considered as a legal binding document of any form



**Manjit Juss**  
**Head of Sustainability Application & Operations**  
**RobecoSAM**

## Illustrative Attestation Review Reports

### Independent Accountant's Review Report Example 1

[Appropriate Addressee]

We have reviewed [identify the subject matter, for the year ended December 31, 20XX]. XYZ Company's management is responsible for [identify the subject matter] in accordance with (or based on) [identify the criteria, for example, the ABC criteria set forth in Note 1]. Our responsibility is to express a conclusion on [identify the subject matter] based on our review.

Our review was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements, and AT-C section 210, Review Engagements. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to [identify the subject matter] in order for it to be in accordance with (or based on) the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether [identify the subject matter] is in accordance with (or based on) the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

In performing our review, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA.

We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

[Additional paragraph(s) may be added to emphasize certain matters relating to the attestation engagement or the subject matter.]

Based on our review, we are not aware of any material modifications that should be made to [identify the subject matter for the year ended December 31, 20XX], in order for it be in accordance with (or based on) [identify the criteria, for example, the ABC criteria set forth in Note 1].

[Practitioner's signature]

[Practitioner's city and state]

[Date of practitioner's report]

**Independent Accountant's Review Report Example 2**

[Appropriate Addressee]

We have reviewed [identify the subject matter, for the year ended December 31, 20XX]. XYZ Company's management is responsible for [identify the subject matter] in accordance with (or based on) [identify the criteria, for example, the ABC criteria set forth in Note 1]. Our responsibility is to express a conclusion on [identify the subject matter] based on our review.

Our review was conducted in accordance with Statement on Standards for Attestation Standard No. 18 (which includes AT-C Sections 105 and 210) established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to [identify the subject matter] in order for it to be in accordance with (or based on) the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether [identify the subject matter] is in accordance with (or based on) the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

In performing our review, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA, which is founded on fundamental principles of integrity, objectivity and independence and due care.

The Firm applies Statement on Quality Control Standard No. 8 and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

[Additional paragraph(s) may be added to emphasize certain matters relating to the attestation engagement or the subject matter.]

Based on our review, we are not aware of any material modifications that should be made to [identify the subject matter for the year ended December 31, 20XX], in order for it be in accordance with (or based on) [identify the criteria, for example, the ABC criteria set forth in Note 1].

[Practitioner's signature]

[Practitioner's city and state]

[Date of practitioner's report]

## Illustrative Attestation Examination Reports

### Independent Accountant's Examination Report Example 1

We have examined *[identify the subject matter]* for the year ended December 31, 20XX. XYZ Company's management is responsible for *[identify the subject matter]* in accordance with (or based on) *[identify the criteria, for example, the ABC criteria set forth in Note 1]*. Our responsibility is to express an opinion on *[identify the subject matter]* based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C Section 105, *Concepts Common to All Attestation Engagements* and AT-C Section 205, *Examination Engagements*. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether *[identify the subject matter]* is in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about *[identify the subject matter]*. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of *[identify the subject matter]*, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In performing our examination, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA.

We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

*[Additional paragraph(s) may be added to emphasize certain matters relating to the attestation engagement or the subject matter.]*

In our opinion, *[identify the subject matter]* of XYZ Company for the year ended December 31, 20XX, is presented in accordance with (or based on) *[identify the criteria, for example, the ABC criteria set forth in Note 1]*, in all material respects.

*[Practitioner's signature]*

*[Practitioner's city and state]*

*[Date of practitioner's report]*

**Independent Accountant's Examination Report Example 2**

We have examined [identify the subject matter] for the year ended December 31, 20XX. XYZ Company's management is responsible for [identify the subject matter] in accordance with (or based on) [identify the criteria, for example, the ABC criteria set forth in Note 1]. Our responsibility is to express an opinion on [identify the subject matter] based on our examination.

Our examination was conducted in accordance with Statement on Standards for Attestation Standard No. 18 (which includes AT-C Sections 105 and 205) established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether [identify the subject matter] is in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about [identify the subject matter]. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of [identify the subject matter], whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In performing our examination, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA, which is founded on fundamental principles of integrity, objectivity and independence and due care.

The Firm applies Statement on Quality Control Standard No. 8 and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

[Additional paragraph(s) may be added to emphasize certain matters relating to the attestation engagement or the subject matter.]

In our opinion, [identify the subject matter] of XYZ Company for the year ended December 31, 20XX, is presented in accordance with (or based on) [identify the criteria, for example, the ABC criteria set forth in Note 1], in all material respects.

[Practitioner's signature]

[Practitioner's city and state]

[Date of practitioner's report]