**The authorized auditor’s declaration for calculating the production levy for seeds**

**To** **[company]    and the Levy fund for seeds**

**The purpose of the agreed upon procedure**

The purpose of the agreed upon procedure is to assist the Levy fund for seeds asses the reliability of the reported information[[1]](#footnote-1) for the reporting period  [x to x]  in regards to the statement for the production levy on seeds in the financial reporting period  [period]  for   [company] .

Our declaration is exclusively formulated with the purpose mentioned in the first paragraph of the declaration and for the use of the Levy fund for seeds. The declaration cannot be used for any other purpose and cannot be disclosed to others.

**The responsibility of** **[company]**

The  [company]  has confirmed that the agreed upon procedure, as proclaimed in the administrative order for production levy on seeds[[2]](#footnote-2), is suitable for assesing the purpose of the agreed procedure.

The   [company]  is responsible for the declared subject which the agreed upon procedure concerns.

**The responsibility of the auditor**

We have perfomed the agreed procedure in accordance with the International Standard on Related Services (ISRS) 4400, *Engagements to Perform Agreed-upon Procedures Regarding Financial Information (updated)* and further requirements in accordance with the Danish accounting legislation. We perform the agreed upon procedure in accordance with the administrative order for production levy on seeds, which has been agreed upon with  [company]  and reported the information of the observation, which is the factual results of the agreed upon procedure.

Because of the fact that the above-mentioned procedures is neither revision nor review in accordance with international standards on revision or review and further requirements according to the Danish accounting legislation, we cannot express any degree of security concerning the statement of the production levy on seeds in the financial reporting period  [period]  for  [company] .

Other condition could have been found and reported to the Levy fund for seeds if we had completed further procedures.

**Professional ethics and quality control**

We have performed the agreed upon procedure in compliance with the Danish accountant legislation and the international Ethics Standards Borad for Accountants' handbook of the international code of ethics for professional accountants (IESBA Code), including international independence standards in the IESBA Code.

 [Auditor]   are required to perform the audit in accordance with the international standard on quality control (ISQC 1), *the* *firm's responsibilities for its system of quality control for audits and reviews of financial statements, and other assurance and related service engaments,* thus the firm applies a comprehensive quality control system, this includes documentet policies and procedures on compliance with ethic and professional standards as well as the Danish legislation*.*

**The agreed upon procedure and the observations hereof**

Our work is completed in agreement with the procedure as stated below, and as stated in the administrative order for production levy on seeds. The agreement was concluded on  [date]  with  [company]  in a letter of agreement, which concerns the reported information for the reporting period  [x to x]  in regards to the statement for the production levy on seeds in the financial reporting period  [period]  for  [company]

The declaration is exclusivly formulated with the purpose of the procedure as stated below. The declaration only concerns the below-mentioned conditions and cannot extend to concern  [company's]  financial statement as a whole.

|  |  |
| --- | --- |
| **The agreed upon procedure** | **Observations** |
| 1 | *We have established that the stated information in* *[company's]  report to the Levy fund for seeds is in accordance with the firms registration and bookkeeping.* | *[State the oberservations]* |

[City of the accountant], the [X of x 20xx]

[Name of the accountant and mne. number]

Chartered or registered accountant

[Accountant firm and CVR. number]

1. This reference is to the appendixes [↑](#footnote-ref-1)
2. BEK nr. 2130 af 17/12/2020 [↑](#footnote-ref-2)