



**ORDEM DOS
REVISORES OFICIAIS
DE CONTAS**

Integridade. Independência. Competência.

CIRCULAR Nº 73 /17

Lisboa, 19 de julho de 2017

Assunto: GAT 11 – Tradução de Certificação Legal de Contas/Relatório de Auditoria para língua inglesa

Colega,

Divulga-se, em anexo a esta Circular, o GAT 11 com orientações sobre a tradução de Certificação Legal de Contas ou Relatório de Auditoria, tomando como exemplo 2 dos modelos de CLC/RA do GAT 1 e 1 modelo de CLC do GAT 6.

Estes modelos são aplicáveis a relatórios emitidos após a data da presente Circular.

Com os melhores cumprimentos,

Óscar Figueiredo
Vogal do Conselho Diretivo

GUIA DE APLICAÇÃO TÉCNICA Nº 11

APLICAÇÃO DAS NORMAS INTERNACIONAIS DE AUDITORIA (ISA)

TRADUÇÃO DE CLC/RA PARA LÍNGUA INGLESA

1. Não raras vezes, é solicitado ao ROC que faça uma tradução, geralmente para língua inglesa, dos relatórios que emite.
2. Não raras vezes, também, o ROC é confrontado com uma tradução do seu relatório geralmente mandada traduzir pela entidade a tradutores externos e, sem conhecimento do ROC, reproduzido no seu papel e com a sua assinatura (por sobreposição à versão original).
3. Convindo estabelecer regras relativamente à emissão/tradução de relatórios em língua distinta de português, os ROC devem proceder da seguinte forma:
 - Qualquer tradução de relatórios emitidos pelo ROC nas suas funções de interesse público deve ser feita preferencialmente pelo próprio (ou por um membro da sua equipe);
 - Caso essa tradução seja feita por um terceiro, o ROC deve confirmar que a linguagem utilizada é a linguagem profissional (de contabilidade e auditoria) e está de acordo com o glossário de termos e expressões publicado na versão original em língua inglesa do Manual das Normas Internacionais de Controlo de Qualidade, Auditoria, Revisão, Outros Trabalhos de Garantia de Fiabilidade e Serviços Relacionados;
 - Não devem ser traduzidos relatórios (por exemplo, certificação legal das contas ou relatório de auditoria) sem que os documentos de base (relatório e contas) da entidade auditada tenham sido igualmente traduzidos para que haja consistência entre todos os documentos na mesma língua;
 - Na certificação legal das contas ou relatório de auditoria, logo a seguir ao título, deve ser expresso que se trata de uma tradução e que, em caso de dúvida, a versão que prevalece é a versão em língua portuguesa;
 - As traduções não devem ser assinadas.
4. Para efeitos meramente ilustrativos apresentamos em anexo a este GAT a tradução para língua inglesa dos modelos de certificação legal das contas/relatório de auditoria (não modificados) para contas individuais/separadas apresentados no GAT 1 (Revisto) e no GAT 6:
 - Tradução I – Entidades de Interesse Público (Modelo 1 do GAT 1 – Revisto)
 - Tradução II – Entidades que Não São de Interesse Público (Modelo 3 do GAT 1 – Revisto)

GUIA DE APLICAÇÃO TÉCNICA N.º 11

APLICAÇÃO DAS NORMAS INTERNACIONAIS DE AUDITORIA (ISA) TRADUÇÃO DE CLC/RA PARA LÍNGUA INGLESA

- Tradução III – Pequenas Entidades (Modelo 1 do GAT 6)
5. A tradução de CLC/RA relativa a demonstrações financeiras consolidadas e outros modelos deve ser feita na base aqui apresentada com as necessárias adaptações.

Lisboa, 19 de julho de 2017

STATUTORY AUDITOR'S REPORT

(Free translation from a report originally issued in Portuguese language. In case of doubt the Portuguese version will always prevail)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**Opinion**

We have audited the accompanying financial statements of.....(a) (the Entity), which comprise (b) the statement of financial position/the balance sheet as at....(c) (showing a total of ... euros and a total net equity (d) of euros, including a net profit (d) of euros), and the income statement by nature, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the Entity as at ... (c), and of its financial performance and its cash flows for the year then ended in accordance with (e).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and further technical and ethical standards and guidelines as issued by Ordem dos Revisores Oficiais de Contas (the Portuguese Institute of Statutory Auditors). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section below. We are independent of the Entity in accordance with the law and we have fulfilled other ethical requirements in accordance with the Ordem dos Revisores Oficiais de Contas code of ethics.

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

Material uncertainty related to going concern (f)

(Traduzir o conteúdo, quando aplicável)

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

(Traduzir o conteúdo)

Responsibilities of management and the supervisory body for the financial statements

Management is responsible for:

- the preparation of financial statements that give a true and fair view of the Entity's financial position, financial performance and cash flows in accordance with...(e);

- the preparation of the management report in accordance with applicable laws and regulations (g);
- designing and maintaining an appropriate internal control system to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- the adoption of accounting policies and principles appropriate in the circumstances; and
- assessing the Entity's ability to continue as a going concern, and disclosing, as applicable, the matters that may cast significant doubt about the Entity's ability to continue as a going concern.

The supervisory body is responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to obtain reasonable assurance about whether the 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 ISAs 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 financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the 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 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 Entity'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 of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

- communicate with those charged with governance, including the supervisory body, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit;
- determine, from the matters communicated with those charged with governance, including the supervisory body, those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes their public disclosure;
- provide the supervisory body with a statement that we have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Our responsibility also includes the verification that the information contained in the management report is consistent with the financial statements. (h)

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS (i)

On the management report

Pursuant to article 451.º, n.º 3, al. (e) of the Portuguese Companies' Code, it is our opinion that the management report was prepared in accordance with the applicable legal and regulatory requirements and the information contained therein is consistent with the audited financial statements and, having regard to our knowledge and assessment over the Entity, we have not identified any material misstatements. (j)

On the additional matters provided in article 10 of the Regulation (EU) nº 537/2014

Pursuant to article 10 of the Regulation (EU) nº 537/2014 of the European Parliament and of the Council, of 16 April 2014, in addition to the key audit matters mentioned above, we also report the following:

- We were appointed as auditors of the Entity in the shareholders general assembly held on for a first mandate from 201X to 201X. We were reappointed as auditors of the Entity in the shareholders general assembly held on for a second mandate from 201X to 201X. (k).
- Management has confirmed to us that they are not aware of any fraud or suspicion of fraud having occurred that has a material effect on the financial statements. In planning and executing our audit in accordance with ISAs we maintained professional skepticism, and we designed audit procedures to respond to the possibility of material misstatement in the financial statements due to fraud. As a result of our work we have not identified any material misstatement on the financial statements due to fraud.
- We confirm that our audit opinion is consistent with the additional report that we prepared and delivered to the supervisory body of the Entity on ... (*indicar data*).
- We declare that we have not provided any prohibited services as described in article 77.º, number 8, of the Ordem dos Revisores Oficiais de Contas statutes, and we have remained independent of the Entity in conducting the audit.
- We inform (l) that, in addition to the audit, we provided to the Entity (m) with the following services as permitted by law and regulations in force:
 - o Serviço A
 - o Serviço B

CERTIFICAÇÃO LEGAL DAS CONTAS/RELATÓRIO DE AUDITORIA – MODELOS INGLÊS

TRADUÇÃO I – ENTIDADES DE INTERESSE PÚBLICO
(com base no Modelo 1 do GAT 1 –Revisto)

○ ...

Data e nome do ROC ou representante da SROC (incluir endereço profissional quando não conste noutro sítio do documento)

(as traduções não são assinadas)

Referências

- (a) Denominação da Entidade
- (b) Os títulos das demonstrações financeiras devem ser os que a Entidade apresenta
- (c) Data a que se referem as demonstrações financeiras
- (d) Quando o capital próprio for negativo, acrescentar “*negative*” antes de “*net equity*”; quando o resultado do ano for negativo substituir “*net profit*” por “*net loss*”
- (e) Indicar referencial contabilístico aplicável, por exemplo, as “*International Financial Reporting Standards (IFRS) as adopted in the European Union*”, as “*accounting standards as issued by Banco de Portugal*” ou “*generally accepted accounting principles in Portugal for the insurance sector as determined by Autoridade de Supervisão de Seguros e Fundos de Pensões*”
- (f) No caso de haver alguma incerteza material a relatar, identificar a incerteza e fazer referência para o relatório de gestão e o anexo às demonstrações financeiras onde a matéria é abordada.
- (g) Quando a entidade estiver obrigada a elaborar relatório de governo societário, esta frase deverá ser substituída por “*the preparation of the management report and the corporate governance report in accordance with applicable laws and regulations*”.
- (h) No caso de sociedades que sejam emittentes de valores mobiliários admitidos à negociação em mercado regulamentado, esta frase deve ser substituída por:

“*Our responsibility also includes the verification that the information contained in the management report is consistent with the financial statements, and the verification of the requirements as provided in numbers 4 and 5 of article 451 of the Portuguese Companies’ Code.*”
- (i) No caso de entidades com valores mobiliários que se encontrem admitidos à negociação em mercado regulamentado acrescentar uma subsecção com o título “*On the Corporate Governance Report*” e o texto seguinte:

“*In our opinion, the corporate governance report includes the information required to the Entity to provide under article 245.º-A of the Securities Code, and we have not identified material misstatements on the information provided therein in compliance with paragraphs c), d), f), h), i) and m) of that article.*”

No caso de haver incorreções e/ou inconsistências materiais a relatar, o texto indicado deve ser substituído por:

“*In our opinion, the corporate governance report includes the information required to the Entity to provide under article 245.º-A of the Securities Code, and we have not identified material misstatements on the information provided therein in compliance with paragraphs c), d), f), h), i) and m) of that article, except as to the following:*

(descrever as incorreções identificadas) “
- (j) No caso de haver incorreções e/ou inconsistências materiais a relatar, o texto indicado deve ser substituído por:

“*Pursuant to article 451.º, n.º 3, al. (e) of the Portuguese Companies’ Code, it is our opinion that the management report was prepared in accordance with the applicable legal and regulatory requirements and the information contained therein is consistent with the audited financial statements and, having regard to our knowledge and assessment over the Entity, we have not identified any material misstatements, except as to the following:*

(descrever as incorreções identificadas) “
- (k) Quando aplicável

CERTIFICAÇÃO LEGAL DAS CONTAS/RELATÓRIO DE AUDITORIA – MODELOS INGLÊS

TRADUÇÃO I – ENTIDADES DE INTERESSE PÚBLICO

(com base no Modelo 1 do GAT 1 –Revisto)

- (l) Esta informação será:
 - (i) omitida na CLC/Relatório de auditoria se a mesma constar do relatório de gestão ou das demonstrações financeiras, conforme prevê o artigo 10.º, nº 2, alínea g) do Regulamento; ou
 - (ii) precedida da expressão “Adicionalmente ao divulgado no relatório de gestão (e/ou nas demonstrações financeiras) da Entidade, informamos...”,
- (m) Nos casos aplicáveis acrescentar “...and the entities under its control...”

STATUTORY AUDITOR'S REPORT

(Free translation from a report originally issued in Portuguese language. In case of doubt the Portuguese version will always prevail)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of.....(a) (the Entity), which comprise (b) the statement of financial position/the balance sheet as at....(c) (showing a total of ... euros and a total net equity (d) of euros, including a net profit (d) of euros), and the income statement by nature, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the Entity as at ... (c), and of its financial performance and its cash flows for the year then ended in accordance with (e).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and further technical and ethical standards and guidelines as issued by Ordem dos Revisores Oficiais de Contas (the Portuguese Institute of Statutory Auditors). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section below. We are independent of the Entity in accordance with the law and we have fulfilled other ethical requirements in accordance with the Ordem dos Revisores Oficiais de Contas code of ethics.

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

Material uncertainty related to going concern (f)

(Traduzir o conteúdo, quando aplicável)

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

(Traduzir o conteúdo)

Responsibilities of management and the supervisory body for the financial statements

Management is responsible for:

- the preparation of financial statements that give a true and fair view of the Entity's financial position, financial performance and cash flows in accordance with...(e);

TRADUÇÃO II – ENTIDADES QUE NÃO SÃO ENTIDADES DE INTERESSE PÚBLICO
(com base no Modelo 3 do GAT 1 –Revisto)

- the preparation of the management report in accordance with applicable laws and regulations;
- designing and maintaining an appropriate internal control system to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- the adoption of accounting policies and principles appropriate in the circumstances; and
- assessing the Entity's ability to continue as a going concern, and disclosing, as applicable, the matters that may cast significant doubt about the Entity's ability to continue as a going concern.

The supervisory body is responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to obtain reasonable assurance about whether the 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 ISAs 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 financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the 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 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 Entity'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 of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

CERTIFICAÇÃO LEGAL DAS CONTAS/RELATÓRIO DE AUDITORIA – MODELOS INGLÊS

TRADUÇÃO II – ENTIDADES QUE NÃO SÃO ENTIDADES DE INTERESSE PÚBLICO
(com base no Modelo 3 do GAT 1 –Revisto)

- communicate with those charged with governance, including the supervisory body, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility also includes the verification that the information contained in the management report is consistent with the financial statements.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

On the management report

Pursuant to article 451.º, n.º 3, al. (e) of the Portuguese Companies' Code, it is our opinion that the management report was prepared in accordance with the applicable legal and regulatory requirements and the information contained therein is consistent with the audited financial statements and, having regard to our knowledge and assessment over the Entity, we have not identified any material misstatements. (h)

Data e nome do ROC ou representante da SROC (Incluir endereço profissional quando não conste noutro sítio do documento)

(as traduções não são assinadas)

Referências

- (a) Denominação da Entidade
- (b) Os títulos das demonstrações financeiras devem ser os que a Entidade apresenta
- (c) Data a que se referem as demonstrações financeiras
- (d) Quando o capital próprio for negativo, acrescentar “negative” antes de “net equity”; quando o resultado do ano for negativo substituir “net profit” por “net loss”
- (e) Indicar referencial contabilístico aplicável, por exemplo, as “Accounting and Financial Reporting Standards adopted in Portugal under the Portuguese Accounting System”, ou “International Financial Reporting Standards (IFRS) as adopted in the European Union”.
- (f) No caso de haver alguma incerteza material a relatar, identificar a incerteza e fazer referência para o relatório de gestão e o anexo às demonstrações financeiras onde a matéria é abordada.
- (g) Quando a entidade estiver obrigada a elaborar relatório de governo societário, esta frase deverá ser substituída por “the preparation of the management report and the corporate governance report in accordance with applicable laws and regulations”.
- (h) No caso de haver incorreções e/ou inconsistências materiais a relatar, o texto indicado deve ser substituído por:

“Pursuant to article 451.º, n.º 3, al. (e) of the Portuguese Companies' Code, it is our opinion that the management report was prepared in accordance with the applicable legal and regulatory requirements and the information contained therein is consistent with the audited financial statements and, having regard to our knowledge and assessment over the Entity, we have not identified any material misstatements, except as to the following:

(descrever as incorreções identificadas)”

STATUTORY AUDITOR'S REPORT

(Free translation from a report originally issued in Portuguese language. In case of doubt the Portuguese version will always prevail)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**Opinion**

We have audited the accompanying financial statements of.....(a) (the Entity), which comprise the balance sheet as at....(b) (showing a total of ... euros and a total net equity (c) of euros, including a net profit (c) of euros), the income statement by nature for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (d).

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the Accounting Standard for Small Entities adopted in Portugal under the Portuguese Accounting System.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and further technical and ethical standards and guidelines as issued by Ordem dos Revisores Oficiais de Contas (the Portuguese Institute of Statutory Auditors). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section below. We are independent of the Entity in accordance with the law and we have fulfilled other ethical requirements in accordance with the Ordem dos Revisores Oficiais de Contas code of ethics.

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

Material uncertainty related to going concern (e)

(Traduzir o conteúdo, quando aplicável)

Responsibilities of management and the supervisory body for the financial statements (f)

Management is responsible for:

- the preparation of financial statements in accordance with the Accounting Standard for Small Entities adopted in Portugal under the Portuguese Accounting System;
- the preparation of the management report in accordance with applicable laws and regulations;
- designing and maintaining an appropriate internal control system to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- the adoption of accounting policies and principles appropriate in the circumstances; and
- assessing the Entity's ability to continue as a going concern, and disclosing, as applicable, the matters that may cast significant doubt about the Entity's ability to continue as a going concern.

The supervisory body is responsible for overseeing the preparation and disclosing of the Entity's financial information. (f)

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to obtain reasonable assurance about whether the 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 ISAs 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 financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the 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 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 Entity'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 of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, in accordance with the Accounting Standard for Small Entities adopted in Portugal under the Portuguese Accounting System;
- communicate with those charged with governance, including the supervisory body, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility also includes the verification that the information contained in the management report is consistent with the financial statements.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**On the management report**

In our opinion, the management report was prepared in accordance with the applicable legal and regulatory requirements and the information contained therein is consistent with the audited financial statements and we have not identified any material misstatements. (g) (h)

Data e nome do ROC ou representante da SROC (incluir endereço profissional quando não conste noutro sítio do documento)

(as traduções não são assinadas)

Referências

- (a) Denominação da Entidade
- (b) Data a que se referem as demonstrações financeiras
- (c) Quando o capital próprio for negativo, acrescentar "*negative*" antes de "*net equity*"; quando o resultado do ano for negativo substituir "*net profit*" por "*net loss*"
- (d) Acrescentar, quando aplicável, outras demonstrações financeiras apresentadas por opção
- (e) No caso de haver alguma incerteza material a relatar, identificar a incerteza e fazer referência para o relatório de gestão e o anexo às demonstrações financeiras onde a matéria é abordada.
- (f) Caso a Entidade não disponha, nem deva dispor, de órgão de fiscalização este título deverá ser "Responsibilities of management for the financial statements" e o texto relativo à responsabilidade do órgão de fiscalização deve ser omitido.
- (g) No caso de haver incorreções e/ou inconsistências materiais a relatar, o texto indicado deve ser substituído por:

"In our opinion the management report was prepared in accordance with the applicable legal and regulatory requirements and the information therein is consistent with the audited financial statements and we have not identified material misstatements, except as to the following:

(descrever as incorreções identificadas)"
- (h) No caso de a entidade ser uma sociedade com conselho fiscal, este texto deve ser substituído por:

"Pursuant to article 451.º, n.º 3, al. (e) of the Portuguese Companies' Code, it is our opinion that the management report was prepared in accordance with the applicable legal and regulatory requirements and the information therein is consistent with the audited financial statements and, having regard to the knowledge and assessment over the Entity, we have not identified any material misstatements".