

**להלן דוגמאות לנוסח האחיד (בלתי מסוייג) של דוח רואה חשבון מבקר בשפה האנגלית.**  
**הדוגמאות מפורסמות לנוחות החברים ואינן מהוות חלק מתקני הביקורת בדבר הנוסח האחיד**  
**(בלתי מסוייג) של דוח רואה חשבון מבקר על דוחות כספיים**

**דוגמה לנוסח האחיד (בלתי מסוייג) של דוח רואה חשבון מבקר על דוחות כספיים -**  
**כאשר לא נדרשת עמידה בתקנות ניירות ערך (מקביל לנספח ב' בתקן ביקורת 119)<sup>1</sup>**

**Auditor's Report to the Shareholders of \_\_\_\_\_**

We have audited the accompanying statements of financial position of \_\_\_\_\_ ("the Company") as of December 31, 20X2 and 20X1, and the statements of profit and loss, comprehensive income<sup>2</sup>, changes in shareholders' equity<sup>3</sup> and cash flows for each of the years then ended. These financial statements are the responsibility of the Company's board of directors and management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in Israel, including standards prescribed by the Auditor's Regulations (Auditor's Mode of Performance), 1973. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the board of directors and management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 20X2 and 20X1, and the results of its operations, changes in shareholders' equity and its cash flows for each of the years then ended in conformity with generally accepted accounting principles in Israel (Israeli GAAP) / in conformity with International Financial Reporting Standards (IFRS)<sup>4</sup>.

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<sup>1</sup> This illustrative auditor's report refers to circumstances where comparative financial statements are presented for a period of one year for each of the financial statements and the same auditor has audited both reporting periods.

<sup>2</sup> When statements of profit and loss are not presented separately from the statements of comprehensive income, the words "of profit and loss" shall be deleted (see paragraph 61 of Accounting Standard 34 or paragraph 10A of International Accounting Standard (IAS) 1, as applicable).

<sup>3</sup> When an entity prepares financial statements in conformity with Israeli GAAP and presents statements of profit and loss and retained earnings instead of presenting statements of comprehensive income and statements of changes in shareholders' equity (as permissible by paragraph 8 of Accounting Standard 34), then the words "profit and loss, comprehensive income, changes in shareholders' equity" shall be replaced with the words "profit and loss and retained earnings". In such circumstances, the opinion paragraph shall remain unchanged since the statement of profit and loss and retained earnings also presents the entity's changes in shareholders' equity.

<sup>4</sup> When an entity prepares its financial statements in conformity with International Financial Reporting Standards (IFRS), it may use other titles for the financial statements than those prescribed in this appendix. In such circumstances, the titles of the financial statements in the auditor's report shall be adapted to the titles actually being used (such as the titles being used in the last appendix hereinafter).

[When Auditing Standard 103 applies, the following paragraph shall be added:]<sup>5</sup>

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) regarding an audit of internal control over financial reporting, as adopted by the Institute of Certified Public Accountants in Israel, the Company's internal control over financial reporting as of December 31, 20X2, based on criteria established in Internal Control - Integrated Framework issued by COSO, and our report dated \_\_\_\_\_, 20X3 included an unqualified opinion on the effectiveness of the Company's internal control over financial reporting.

[Date]

[Auditor's signature]

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<sup>5</sup> When in the auditor's report on an audit of internal control over financial reporting a material weakness (one or more) is reported, the paragraph shall be adjusted as described in paragraph 24 of Auditing Standard 103.

**דוגמה לנוסח האחיד (בלתי מסויג) של דוח רואה חשבון מבקר על דוחות כספיים מאוחדים -**  
**כאשר לא נדרשת עמידה בתקנות ניירות ערך וכאשר דוחות כספיים של חברות מאוחדות בוקרו על ידי רואי**  
**חשבון מבקרים אחרים (מקביל לנספח ג' בתקן ביקורת 119)**<sup>1</sup>

**Auditor's Report to the Shareholders of \_\_\_\_\_**

We have audited the accompanying consolidated statements of financial position of \_\_\_\_\_ ("the Company") as of December 31, 20X2 and 20X1, and the consolidated statements of profit and loss, comprehensive income<sup>2</sup>, changes in shareholders' equity<sup>3</sup> and cash flows for each of the years then ended. These financial statements are the responsibility of the Company's board of directors and management. Our responsibility is to express an opinion on these financial statements based on our audit.

We did not audit the financial statements of certain consolidated companies<sup>4</sup>, whose assets included in consolidation constitute approximately \_\_\_\_% and \_\_\_\_% of total consolidated assets as of December 31, 20X2 and 20X1, respectively, and whose revenues included in consolidation constitute approximately \_\_\_\_% and \_\_\_\_% of total consolidated revenues for the years then ended, respectively. The financial statements of those companies were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to amounts included for those companies, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards in Israel, including standards prescribed by the Auditor's Regulations (Auditor's Mode of Performance), 1973. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the board of directors and management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

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<sup>1</sup> This illustrative auditor's report refers to circumstances where comparative financial statements are presented for a period of one year for each of the financial statements and the same auditor has audited both reporting periods.

<sup>2</sup> When statements of profit and loss are not presented separately from the statements of comprehensive income, the words "of profit and loss" shall be deleted (see paragraph 61 of Accounting Standard 34 or paragraph 10A of International Accounting Standard (IAS) 1, as applicable).

<sup>3</sup> When an entity prepares financial statements in conformity with Israeli GAAP and presents statements of profit and loss and retained earnings instead of presenting statements of comprehensive income and statements of changes in shareholders' equity (as permissible by paragraph 8 of Accounting Standard 34), then the words "profit and loss, comprehensive income, changes in shareholders' equity" shall be replaced with the words "profit and loss and retained earnings". In such circumstances, the opinion paragraph shall remain unchanged since the statement of profit and loss and retained earnings also presents the entity's changes in shareholders' equity.

<sup>4</sup> When financial statements refer to the term "subsidiaries" rather than "consolidated entities", the auditor may refer to "subsidiaries" in his or her report.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the Company and its consolidated companies as of December 31, 20X2 and 20X1, and the results of their operations, changes in shareholders' equity and their cash flows for each of the years then ended in conformity with generally accepted accounting principles in Israel (Israeli GAAP) / in conformity with International Financial Reporting Standards (IFRS)<sup>5</sup>.

[When Auditing Standard 103 applies, the following paragraph shall be added:]<sup>6</sup>

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) regarding an audit of internal control over financial reporting, as adopted by the Institute of Certified Public Accountants in Israel, the Company's internal control over financial reporting as of December 31, 20X2, based on criteria established in Internal Control - Integrated Framework issued by COSO, and our report dated \_\_\_\_\_, 20X3 included an unqualified opinion on the effectiveness of the Company's internal control over financial reporting.

[Date]

[Auditor's signature]

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<sup>5</sup> When an entity prepares its financial statements in conformity with International Financial Reporting Standards (IFRS), it may use other titles for the financial statements than those prescribed in this appendix. In such circumstances, the titles of the financial statements in the auditor's report shall be adapted to the titles actually being used (such as the titles being used in the last appendix hereinafter).

<sup>6</sup> When in the auditor's report on an audit of internal control over financial reporting a material weakness (one or more) is reported, the paragraph shall be adjusted as described in paragraph 24 of Auditing Standard 103.

**דוגמה לנוסח האחיד (בלתי מסוייג) של דוח רואה חשבון מבקר על דוחות כספיים מאוחדים -  
כאשר לא נדרשת עמידה בתקנות ניירות ערך וכאשר גם הדוחות הכספיים של חברות מאוחדות בוקרו על ידי  
רואה החשבון המבקר (מקביל לנספח ד' בתקן ביקורת 119)<sup>1</sup>**

**Auditor's Report to the Shareholders of \_\_\_\_\_**

We have audited the accompanying consolidated statements of financial position of \_\_\_\_\_ ("the Company") as of December 31, 20X2 and 20X1, and the consolidated statements of profit and loss, comprehensive income<sup>2</sup>, changes in shareholders' equity<sup>3</sup> and cash flows for each of the years then ended. These financial statements are the responsibility of the Company's board of directors and management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in Israel, including standards prescribed by the Auditor's Regulations (Auditor's Mode of Performance), 1973. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the board of directors and management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company and its consolidated companies as of December 31, 20X2 and 20X1, and the results of their operations, changes in shareholders' equity and their cash flows for each of the years then ended in conformity with generally accepted accounting principles in Israel (Israeli GAAP) / in conformity with International Financial Reporting Standards (IFRS)<sup>4</sup>.

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<sup>1</sup> This illustrative auditor's report refers to circumstances where comparative financial statements are presented for a period of one year for each of the financial statements and the same auditor has audited both reporting periods.

<sup>2</sup> When statements of profit and loss are not presented separately from the statements of comprehensive income, the words "of profit and loss" shall be deleted (see paragraph 61 of Accounting Standard 34 or paragraph 10A of International Accounting Standard (IAS) 1, as applicable).

<sup>3</sup> When an entity prepares financial statements in conformity with Israeli GAAP and presents statements of profit and loss and retained earnings instead of presenting statements of comprehensive income and statements of changes in shareholders' equity (as permissible by paragraph 8 of Accounting Standard 34), then the words "profit and loss, comprehensive income, changes in shareholders' equity" shall be replaced with the words "profit and loss and retained earnings". In such circumstances, the opinion paragraph shall remain unchanged since the statement of profit and loss and retained earnings also presents the entity's changes in shareholders' equity.

<sup>4</sup> When an entity prepares its financial statements in conformity with International Financial Reporting Standards (IFRS), it may use other titles for the financial statements than those prescribed in this appendix. In such circumstances, the titles of the financial statements in the auditor's report shall be adapted to the titles actually being used (such as the titles being used in the last appendix hereinafter).

[When Auditing Standard 103 applies, the following paragraph shall be added:]<sup>5</sup>

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) regarding an audit of internal control over financial reporting, as adopted by the Institute of Certified Public Accountants in Israel, the Company's internal control over financial reporting as of December 31, 20X2, based on criteria established in Internal Control - Integrated Framework issued by COSO, and our report dated \_\_\_\_\_, 20X3 included an unqualified opinion on the effectiveness of the Company's internal control over financial reporting.

[Date]

[Auditor's signature]

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<sup>5</sup> When in the auditor's report on an audit of internal control over financial reporting a material weakness (one or more) is reported, the paragraph shall be adjusted as described in paragraph 24 of Auditing Standard 103.

**דוגמה לנוסח האחד (בלתי מסויג) של דוח רואה חשבון מבקר על דוחות כספיים מאוחדים -  
כאשר נדרשת עמידה בתקנות ניירות ערך וכאשר דוחות כספיים של חברות מאוחדות בוקרו על ידי רואה  
חשבון מבקרים אחרים (מקביל לנספח ז' בתקן ביקורת 119)**

**Auditor's Report to the Shareholders of \_\_\_\_\_**

We have audited the accompanying consolidated statements of financial position of \_\_\_\_\_ ("the Company") as of December 31, 20X2 and 20X1, and the consolidated statements of profit or loss, comprehensive income<sup>2</sup>, changes in equity and cash flows for each of the three years in the period ended December 31, 20X2. These financial statements are the responsibility of the Company's board of directors and management. Our responsibility is to express an opinion on these financial statements based on our audit.

We did not audit the financial statements of certain consolidated companies<sup>3</sup>, whose assets included in consolidation constitute approximately \_\_\_\_% and \_\_\_\_% of total consolidated assets as of December 31, 20X2 and 20X1, respectively, and whose revenues included in consolidation constitute approximately \_\_\_\_, \_\_\_\_% and \_\_\_\_% of total consolidated revenues for the years ended December 31, 20X2, 20X1 and 20X0, respectively. The financial statements of those companies were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to amounts included for those companies, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards in Israel, including standards prescribed by the Auditor's Regulations (Auditor's Mode of Performance), 1973. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the board of directors and management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the Company and its consolidated companies as of December 31, 20X2 and 20X1, and the results of their operations, changes in equity and their cash flows for each of the three years in the period ended December 31, 20X2 in conformity with International Financial Reporting Standards (IFRS) and with the provisions of the Securities Regulations (Annual Financial Statements), 2010.

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<sup>1</sup> This illustrative auditor's report refers to circumstances where comparative financial statements are presented for a period of one year in the statement of financial position and for a period of two years for each of the other financial statements and the same auditor has audited all three reporting periods.

<sup>2</sup> When statements of profit or loss are not presented separately from the statements of comprehensive income, the words "profit or loss, comprehensive income" shall be replaced with the words "profit or loss and other comprehensive income" (see paragraph 10A of International Accounting Standard (IAS) 1).

<sup>3</sup> When financial statements refer to the term "subsidiaries" rather than "consolidated entities", the auditor may refer to "subsidiaries" in his or her report.

[When Auditing Standard 103 applies, the following paragraph shall be added:]<sup>4</sup>

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) regarding an audit of internal control over financial reporting, as adopted by the Institute of Certified Public Accountants in Israel, the Company's internal control over financial reporting as of December 31, 20X2, based on criteria established in Internal Control - Integrated Framework issued by COSO, and our report dated \_\_\_\_\_, 20X3 included an unqualified opinion on the effectiveness of the Company's internal control over financial reporting.

[When Auditing Standard 104 applies, the following paragraph shall be added:]<sup>4</sup>

We have also audited, in accordance with Auditing Standard 104 of the Institute of Certified Public Accountants in Israel "An Audit of Components of Internal Control over Financial Reporting", as amended, the Company's components of internal control over financial reporting as of December 31, 20X2, and our report dated \_\_\_\_\_, 20X3 included an unqualified opinion on the effective maintenance of those components.

[Date]

[Auditor's signature]

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<sup>4</sup> In certain circumstances the paragraph shall be adjusted as described in paragraph 24 of Auditing Standard 103 or paragraph 23 of Auditing Standards 104, as applicable (e.g., when in the auditor's report on an audit of [components of] internal control over financial reporting a material weakness is reported).