Poročilo o preglednosti 2022

Transparency report 2022

Grant Thornton Audit d.o.o.

April 2023

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Introduction

Dobrodošli v preglednem poročilu Grant Thrornton Audit d.o.o. za leto 2022.

Welcome to 2022 Grant Thornton Audit d.o.o. Transparency report

V skladu z 79. členom Zakona o revidiranju (ZRev-2, UL 65/2008) in 13. členom Uredbe 537/2014/EU morajo revizijske družbe v štirih mesecih po koncu vsakega poslovnega leta na svojih spletnih straneh objaviti letno poročilo o preglednosti, če izvajajo obvezno revizijo subjektov, katerih vrednostni papirji so uvrščeni na organiziran trg vrednostnih papirjev katerekoli države članice.

V poročilu o preglednosti je potrebno razkriti informacije o strukturi in interni organizaciji revizijske družbe. Revizijska družba Grant Thornton Audit d.o.o. svojo obveznost izpolnjuje s pričujočim poročilom o preglednosti.

Z objavo poročila o preglednosti sledimo cilju, obvestiti o vzpostavljenem sistemu zagotavljanja kakovosti v naši družbi vse zainteresirane, ki jih zanimajo rezultati opravljenih revizij s strani naše družbe.

In accordance with Article 79 of the Slovene] Auditing Act (ZRev-2, Off. Gaz. UL 65/2008) and Article 13 of Regulation 537/2014/EU audit firms are required to publish a transparency report on their website if they carry out statutory audits of entities, the securities of which are being traded on the regulated market of one of the EU Member States.

The transparency report must disclose information on the structure and internal organisation of an audit firm. The audit company Grant Thornton Audit d.o.o. meets its obligation with this Transparency Report.

By publishing the Report, we pursue the goal of disclosing the information on our company's quality assurance system to all those interested in the results of audits we performed.

Tomaž Mahnič
Managing Partner,
Grant Thornton Audit d.o.o.

Pravna struktura, lastništvo

Legal Structure and Ownership

Družba Grant Thornton Audit revizijska družba, d.o.o. je družba z omejeno odgovornostjo. Družba ima sedež na Linhartovi 11a, 1000 Ljubljana, in je vpisana v sodni register okrožnega sodišča v Ljubljani pod matično številko 1214225000.

Poslovni deleži družbe Grant Thornton Audit d.o.o. so v lasti naslednjih družbenikov (31.12.2022):

- IB INTERBILANZ HOLDING WIRTSCHAFTSPRÜFUNG GMBH, Schönbrunnerstraße 222-228, Dunaj, Avstrija (85%),
- Tomaž Mahnič (10%),
- Vesna Radovanovič Ahčin (5%).

Družba Grant Thornton Audit d.o.o. je vpisana v Register revizijskih družb pri Slovenskem inštitutu za revizijo, Dunajska cesta 106/II, Ljubljana.

The company Grant Thornton Audit revizijska družba, d.o.o., is a private limited company with registered office in Linhartova 11a, 1000 Ljubljana, Slovenia, and is registered in the Register of Companies of the Ljubljana District Court with registration No.1214225000.

The shareholdings in Grant Thornton Audit d.o.o. are held by the following company members (31.12.2022):

- IB INTERBILANZ HOLDING WIRTSCHAFTSPRÜFUNG GMBH, Schönbrunnerstraße 222-228, Dunaj, Avstrija (85%),
- Tomaž Mahnič (10%),
- Vesna Radovanovič Ahčin (5%).

Grant Thornton Audit d.o.o. is registered in the Register of Audit Companies kept by the Slovenian Institute of Auditors, Dunajska cesta 106/II, Ljubljana.

Delovanje v mreži

Network Arrangements

Družba Grant Thornton Audit d.o.o. je članica organizacije Grant Thornton International Ltd. (GTIL), ustanovljene v Angliji in Walesu. Deluje kot krovna organizacija, ki ne izvaja storitev za stranke. Storitve ponujajo družbe članice s celega sveta na podlagi skupne metodologije, ki strankam vseh družb članic omogoča enako izkušnjo in standard.

Družbe članice mreže Grant Thornton International nimajo skupnih lastniških struktur in so vodene kot pravno samostojne družbe, neodvisne ena od druge. Članstvo v globalni mreži ni podlaga za odgovornost družbe članice za dejavnosti drugih družb članic. Družbe članice nosijo Grant Thornton v imenih bodisi izključno ali kot del svojega lokalnega imena.

Poleg Grant Thornton Audit d.o.o. sta na slovenskem trgu prisotni še dve družbi, članici Grant Thornton:

- Grant Thornton Consulting d.o.o., ki opravlja predvsem storitve davčnega svetovanja in računovodstva, in
- Grant Thornton Advisory d.o.o., ki se ukvarja predvsem s podjetniškim svetovanjem, upravljanjem s tveganji, korporativnimi financami in storitvami na področju forenzike in preiskovanja.

Seznam družb članic Grant Thornton EU/EGP, ki izvajajo obvezne revizije letnih in konsolidiranih poročil, je priložen temu poročilu o preglednosti.

Grant Thornton Audit d.o.o. is a member of Grant Thornton International Ltd. (GTIL). GTIL is incorporated in England and Wales. It is an umbrella organisation that does not provide services to clients. Services are delivered by member firms around the world using common methodologies ensuring the clients of all member firms a consistent experience and standard.

The members firms of the Grant Thornton International Network have no common ownership structures and are managed as legally autonomous companies independent of one another. Membership in the global network does not make any firm responsible for the services or activities of other member firms. Member firms carry the Grant Thornton name either exclusively or as part of their national practice names.

In addition to Grant Thornton Audit d.o.o., two other Grant Thornton member firms are present on the Slovene market:

- Grant Thornton Consulting d.o.o. which provides, in particular, tax consulting and accounting services, and
- Grant Thornton Advisory d.o.o. which provides, in particular, services concerning business consultancy, risk management, corporate finances and services in the field of forensics and research.

Attached to this Transparency Report is a list of EU/EEA Grant Thornton member firms which perform statutory audits of annual and consolidated annual financial statements.

Vodstvo

Company Management

Direktorji revizijske družbe Grant Thornton Audit d.o.o. so Marco Egger, Tomaž Mahnič in Katja Pogač, oba pooblaščena revizorja, vpisana v Register pooblaščenih revizorjev. Direktorji družbo zastopajo samostojno.

Družbeniki družbe so se zavezali k upoštevanju pravil zagotavljanja kakovosti z vsebovanimi ukrepi, ki niso odvisni od posla, ter ukrepi, odvisnimi od posla.

Poslovodni družbeniki so še posebej odgovorni za zagotavljanje kakovosti na splošno in za upoštevanje določil neodvisnosti.

The directors of the audit firm Grant Thornton Audit d.o.o. are Marco Egger, Tomaž Mahnič and Katja Pogač, both certified auditors, registered in Register of Certified Auditors. The directors represent the Company individually.

The company members have undertaken to uphold the quality assurance regulations by taking measures related to engagements and measures not related to engagements.

The company members acting as managing directors are, in particular, responsible for quality assurance in general and upholding the principle of autonomy in particular.

Korporativno upravljanje
Corporate governance

Vodstvo
Leadership

Ljudje
People

Etični standardi
Ethical requirements

Angažiranost in podpora
Engagement and support

Osredotočenost na stranke
Client focus

Spremljanje
Monitoring

Revidiranje v letu 2022

Auditing in 2022

Družba je v poslovnem letu 2022 opravila revizije sledečih podjetij, klasificiranih kot subjekt javnega interesa:
- Grawe Zavarovalnica d.d.
- Adria Turistično podjetje d.o.o.
- Skupina Prva, zavarovalniški holding d.d.
- Prva osebna zavarovalnica d.d.
- Prva pokojninska družba d.d.
- Equinox Nepremičnine d.d.
- Union Hotels Collection d.d.

V letu 2022 je družba dosegla skupne prihodke v višini 876.989,03 EUR. Razdelitev prihodkov na obvezne revizije, druge storitve dajanja zagotovil in druge prihodke je razvidna iz spodnje tabele.

Osnova za prejemke pooblaščenih revizorjev v letu 2022 je bila s pogodbo o zaposlitvi dogovorjena plača. Pooblaščeni revizorji – družbeniki so upravičeni do udeležbe v dobičku družbe.

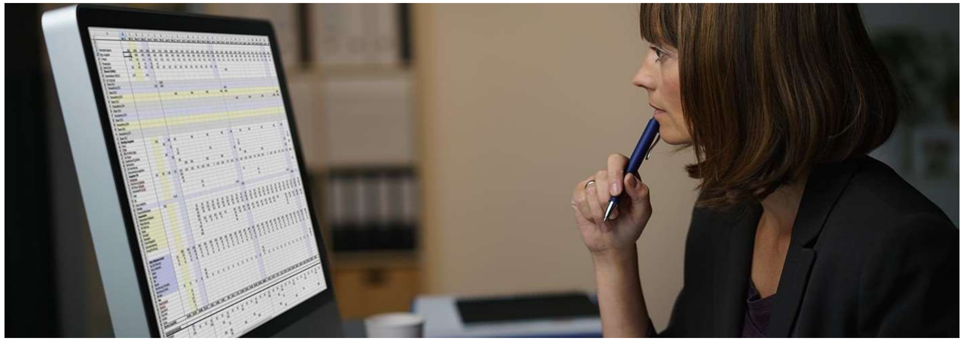
In the financial year 2022, the Company performed statutory audits of the following public-interest entities:
- Grawe Zavarovalnica d.d.
- Adria Turistično podjetje d.o.o.
- Skupina Prva, zavarovalniški holding d.d.
- Prva osebna zavarovalnica d.d.
- Prva pokojninska družba d.d.
- Equinox Nepremičnine d.d.
- Union Hotels Collection d.d.

In 2022, the Company generated total revenues in the amount of EUR 876.989,03. The division of revenue in statutory audits, other assurance services and other revenue is shown in the table below.

The income basis of certified auditors in 2022 were salaries in accordance with employment contracts. Certified auditors – company members are entitled to benefit from the Company's profits.

v EUR / in EUR

Prihodki od dogovorjenih postopkov	Revenue from agreed procedures	64.024,28
Prihodki od dovoljenih nerevizijskih storitev za subjekte, ki jih revidira revizijsko podjetje	Revenue from authorized non - audit services for entities audited by the audit firm	959,00
Prihodki od drugih storitev dajanja zagotovil	Revenue from other assurance services	117.588,24
Prihodki od obveznih revizij letnih in konsolidiranih računovodskih izkazov drugih subjektov	Revenue from statutory audits of annual and consolidated financial statements of other entities	486.030,03
Prihodki od obveznih revizij letnih in konsolidiranih računovodskih izkazov subjektov javnega interesa in subjektov, ki pripadajo skupini podjetij, katerih nadrejena podjetja so subjekti javnega interesa	Revenue from statutory audits of annual and consolidated accounts of public-interest entities and entities belonging to a group of companies whose parent undertakings are public-interest entities	138.880,50
Prihodki od prostovoljnih revizij	Revenue from voluntary audits	69.506,98
Skupaj prihodki	**Total revenues**	**876.989,03**



Obvladovanje kakovosti

Quality Management

The diagram below illustrates the pillars of Grant Thornton International quality framework

Odbor za kakovost in upravljanje tveganj

Odgovornosti Upravljanja kakovosti in tveganj (Q&RM) so naslednje:

- Upravljanje s tveganji
- Kontrola kakovosti
- Preprečevanje pranja denarja in financiranja terorizma
- Etika in upravljanje
- Redni sestanki potekajo vsaj enkrat na vsako četrtletje v letu.

Sistem notranjega obvladovanja kakovosti revizijske družbe Grant Thornton Audit d.o.o. določa v skladu z EU Uredbo 537/214, Zakonom o revidiranju (Zrev-2) in kodeksom Upravnega odbora za mednarodne etične zahteve (IESBA), obvezno menjavo ključnega revizijskega partnerja pri revizijskih strankah (vključujoč subjekte javnega interesa) najmanj na vsakih 7 let. Ključni revizijski partner se lahko pri subjektih javnega interesa vrne v revizijsko ekipo po poteku 3 let, pri ostalih revizijskih strankah pa po poteku 2 let. Menjava osebe, odgovorne za nadzor kakovosti opravljenega revizijskega dela, se izvede najmanj na vsakih 7 let. Po preteku 2 let (subjekti javnega interesa 3 leta), se lahko oseba, odgovorna za nadzor kakovosti opravljenega dela, vrne v revizijsko ekipo. Vpeljani mehanizmi zagotavljajo izpolnjevanje zahtev po neodvisnosti in kar se da visoko kakovost vseh izvedenih revizij. Menjava ključnih revizijskih partnerjev poteka načrtno, preudarno ter pravočasno. V družbi Grant Thornton Audit d.o.o. imamo vzpostavljene ustrezne mehanizme postopne rotacije za zaposlene, ki najdlje sodelujejo pri obvezni reviziji subjektov javnega interesa, vključno s člani revizijske skupine, ki imajo dovoljenje za opravljanje nalog pooblaščenega revizorja. Mehanizem postopne rotacije se izvaja po fazah z rotacijo posameznikov in ne z menjavo celotne ekipe, ki sodeluje pri poslu.

Quality & Risk Management Committee

Responsibilities of the Quality & Risk Management (Q&RM) are as follows:

- Risk Management
- Quality Control
- The prevention and suppression of money laundering and terrorist financing
- Ethics and Governance
- Regular meetings are held at least one time each quarter of the year.

The internal quality control system of the audit company Grant Thornton Audit d.o.o. determines in accordance with EU Regulation 537/214, the Act on Auditing (ZRev-2) and the code of the Board of Directors for International Ethical Requirements (IESBA) the mandatory change of the key audit partner for audit clients (including entities of public interest) at least every 7 years. The key audit partner can return to the audit team after 3 years for public interest entities, and after 2 years for other audit clients. The person responsible for quality control of audit work is changed at least every 7 years. After 2 years (PIE for 3 years), the person responsible for quality control of the work performed can return to the audit team. The implemented mechanisms ensure that the requirements for independence and the highest possible quality of all performed audits are met. The change of key audit partners takes place in a planned, prudent and timely manner. In Grant Thornton Audit d.o.o. we have established appropriate gradual rotation mechanisms for employees who have been participating the longest in the statutory audit of of public interest entities, including members of the audit team who are authorized to perform the duties of an certified auditor. The gradual rotation mechanism is implemented in stages by rotating individuals and not by changing the entire team involved in the audit job.

Sistem vodenja kakovosti

Naš cilj je bil vzpostaviti strog sistem upravljanja kakovosti, ki nam omogoča razumno zagotovilo, da družba in njegovo osebje izpolnjujeta strokovne standarde ter regulativne in zakonske zahteve in tako zagotavljata visokokakovostne storitve.

Neodvisnost in kakovost storitev, ki jih družba zagotavlja, sta zelo pomembna dejavnika za prihodnost našega delovanja. Zato smo zasnovali in uvedli vrsto politik in postopkov v zvezi s sistemi upravljanja kakovosti ter postopki notranjega nadzora, ukrepe za ocenjevanje tveganj in sisteme spremljanja, ki zagotavljajo, da vsi izpolnjujemo visoke standarde, ki smo si jih postavili – standarde, ki jih pričakujejo naše stranke.

Družba ima vzpostavljene stroge postopke upravljanja kakovosti, vključno s:

- tehničnimi in postopkovnimi priročniki – za dosledno doseganje visokega standarda opravljenega dela,
- stalnim usposabljanjem in razvojem vseh partnerjev in osebja (vključno z letnim ocenjevanjem),
- proaktivnimi postopki nadzora kakovosti za zagotovitev doseganja zahtevanih standardov vsake naloge (pregledi nadzora kakovosti posla),
- pregledi procesov zagotavljanja kakovosti, da se vodstvo lahko prepriča, da so postopki vzpostavljeni, delujejo in so učinkoviti (pregled notranjega nadzora kakovosti – »MSUK1« – pregledi kakovosti s strani GTIL).

Družba je po smernicah, ki jih je pripravil Grant Thornton International, implementirala Mednarodni standard upravljanja kakovosti (MSUK1) - novi standard upravljanja kakovosti, ki ga je izdal Odbor za Mednarodne standard revidiranja in dajanja zagotovil (IAASB).

Kot del izvajanja novih standardov kakovosti je Grant Thornton pregledal, posodobil in prilagodil svoje politike in postopke kakovosti, da bi zagotovil popolno skladnost z novimi zahtevami. Postopki implementacije so bili zaključeni do datuma uveljavitve standarda (15. december 2022).

Grant Thornton je sprejel okvir upravljanja tveganj, kjer je uprava odgovorna za kakovost opravljenih storitev in zagotavlja izvajanje ustreznih postopkov na letni ravni. S prepoznavanjem morebitnih slabosti se izvajajo ustrezni ukrepi za celovito spremljanje procesov.

V postopku ocenjevanja tveganj je družba določila cilje kakovosti, ocenila tveganja kakovosti ter sprejela in evidentirala politike in postopke za minimiziranje tveganj.

System of Quality Management

Our objective was to establish the rigorous System of Quality Management that provides us with reasonable assurance that the firm and its personnel comply with professional standards and regulatory as well as legal requirements and so render high quality services.

Independence and quality of services that the company provides are very important factors for the future of our activities. Therefore, we have designed and implemented a range of policies and procedures in respect of quality management systems and internal control processes, risk assessment measures and monitoring systems that ensure we all live up to the high standards we set ourselves – the standards our clients expect.

The firm has in place rigorous quality management procedures, including:

- technical and procedural manuals – to ensure work is delivered to a consistently high standard,
- constant training and development of all partners and staff (including annual appraisal),
- proactive quality control procedures to ensure each assignment meets required standards (Engagement Quality Control Reviews),
- reviewing quality assurance processes to enable management to gain comfort that procedures are in place, are operating and are effective (Internal Quality Control Review – "ISQM1" – quality reviews from GTIL).

The company applied ISQM1, the new quality assurance standard (ISQM1) of IAASB (International Auditing and Assurance Standards Board) following the guidelines prepared by Grant Thornton International.

As part of implementing new quality standards, Grant Thornton reviewed, updated and adapted its quality policies and procedures to ensure full compliance with the new requirements. The implementation procedures were completed by the effective date of the standard (15th December 2022).

Grant Thornton adopted a risk management framework, where the Management is responsible for the quality of rendered services and ensures implementation of appropriate procedures on an annual basis. Through identifying potential weaknesses, appropriate measures are taken to fully monitoring processes.

During the risk assessment procedure, the company determined the quality objectives, assessed quality risks, and adopted and recorded policies and procedures to minimize risks.

Sistemski pristop zagotavljanja kakovosti temelji na naslednjih elementih:

- trden in strog revizijski pristop, ki temelji na tveganju; z znatnimi sredstvi, posvečenimi zagotavljanju kakovosti revizije, svetovanju, službenemu in tehničnemu usposabljanju,
- razvoj korporativne "kulture", ki spodbuja kakovost kontrol (odgovornosti vodstva za upravljanje za kakovosti v podjetju),
- etika in integriteta; sprejemamo in ohranjamo razmerja z naročniki, ki izpolnjujejo ustrezne etične zahteve in za in za katere menimo, da predstavljajo nizko tveganje. To je zagotovljeno s premišljeno oceno relativnih parametrov, ki se nanašajo na sprejemanje in nadaljevanje poslov s strankami (sprejem in ohranjanje razmerij z naročniki in posebnih poslov),
- veščine in osebnostne lastnosti partnerjev in osebja ter njihova skladnost s Kodeksom etike Mednarodne zveze računovodskih strokovnjakov (IFAC) za poklicne računovodje (ustrezne etične zahteve),
- dosledno izvajanje revizij v skladu s strokovnimi standardi in zakonskimi zahtevami za ustrezna revizorjeva poročila (politike in postopki za izvajanje poslov),
- razvoj učinkovitih sistemov za spremljanje nalog (politike in postopki za vprašanja človeškega kapitala),
- dokumentacija, ki omogoča razumno zagotovilo glede vseh elementov sistema nadzora kakovosti v podjetju (dokumentacija),
- nenehno spremljanje in zagotavljanje ustreznosti politik in postopkov nadzora kakovosti, sodobnih, zadostnih, učinkovitih in v skladu s trenutno prakso. Postopki vključujejo tudi redno ocenjevanje sistemov nadzora kakovosti v podjetju in redne preglede opravljenih revizij na vzorčni osnovi (politike in postopki spremljanja in odprave pomanjkljivosti),
- organizacija integriranega informacijskega sistema za zagotavljanje informacij uporabnikom s poudarkom na vprašanjih varnosti osebnih podatkov in kibernetske varnosti (politike v zvezi z informacijami in komuniciranjem).

The quality assurance system approach is based on the following elements:

- a robust and rigorous risk-based audit approach; with significant resource committed to ensuring audit quality, consultation, on the job and technical training,
- development of a corporate "culture" that promotes the quality of controls (Leadership & Governance Responsibilities for Quality within the Firm),
- ethics and integrity; we only accept and continue to provide services to clients that demonstrate integrity and that we consider as those of low risk. This is achieved through sound assessment of the relative parameters pertaining to acceptance and continuance of clients (Acceptance & Continuance of Client Relationships & Specific Audit Engagements policies & procedures),
- skills and personal qualities of partners and staff and their compliance with IFAC Code of Ethics for Professional Accountants (Relevant Ethical Requirements),
- robust conduct of audits in accordance with professional standards and legal requirements for proper auditor’s reports (Engagements Performance Policies & Procedures),
- development of effective assignments monitoring systems (Human Capital issues Policies & Procedures),
- documentation providing reasonable assurance in respect of all the elements of quality control system within the company (Documentation),
- constant monitoring and ensuring that quality control policies and procedures are always relevant, modern, sufficient, efficient nd comply with the current practices. The procedures also include permanent evaluation of the company’s quality control systems as well as periodical examination

  of conducted audits on sample basis (Monitoring & Remediation Policies & Procedures),
- organization of an integrated IT system for provision of information to users with an emphasis on personal data security and cyber security issues (Information & Communication Policies & Procedures).

Naša vizija in kultura

Our vision and culture

Grant Thornton posveča poseben poudarek odgovornemu delovanju. Naša vizija in kultura sta ključna vzvoda za doseganje poslovnih ciljev in izpolnjevanja pričakovanj naših deležnikov. V tem okviru družba oblikuje tudi poseben akcijski načrt in postavlja letne cilje.

Vizija: Postati vrhunski svetovalec za najbolj dinamične organizacije po vsem svetu in pomagati našim strankam sprostiti njihov potencial za rast.

Kultura: Grant Thornton odlikuje kultura preglednosti, kjer naši ljudje naredijo razliko. Zavezani smo našim globalnim vrednotam (CLEARR):

Grant Thornton places special emphasis on responsible operations. Our vision and culture are the key lever to achieving business objectives and meeting the expectations of our stakeholders. In this context, the Company also develops a specific action plan and sets annual goals.

Vision: To most dynamic organizations globally, assisting our clients to unlock their potential for growth.

Culture: Grant Thornton is distinguished by the culture of transparency, where our people make a difference. We are committed to our global values (CLEARR):

Izobraževanje
Training

Stalnemu izobraževanju in razvoju sodelavcev pripisujemo velik pomen, saj je naš uspeh v veliki meri odvisen od dobro izobraženih sodelavk in sodelavcev. Izobraževanje temelji v bistvu na dveh stebrih:

• interna in zunanja šolanja,

• usposabljanje na delovnem mestu.

V Grant Thornton Audit d.o.o. razpolagamo s strokovno literaturo, ki vsebuje za naše delovno področje pomembne zakone in pravno prakso, strokovne komentarje v publikacijah ter standarde in informacije poklicnih organizacij glede vprašanj lokalnega in mednarodnega računovodstva ter revizije.

Mreža Grant Thornton nam zagotavlja novice in poglobljene študije o aktualnih temah s področja revizije in računovodstva, zlasti v povezavi z Mednarodnimi standardi revidiranja (MSR) in Mednarodnimi standardi računovodskega poročanja (MSRP). V globalnem učnem centru imamo na razpolago tudi programe za "samoučenje", v katere vključujemo strokovne sodelavce v skladu s potrebami družbe.

Zunanja šolanja in izobraževanja, zlasti tista, ki jih organizira Slovenski inštitut za revizijo, pomembno dopolnjujejo interno šolanje in izobraževanje.

Pooblaščeni revizorji so se dolžni udeležiti dodatnih strokovnih izobraževanj, organiziranih ali priznanih s strani Slovenskega inštituta za revizijo, ter drugih, tudi internih seminarjev, ki so pomembni za njihovo strokovno usposobljenost.

We attach great importance to the training and development of our staff as our success strongly depends on well-trained employees. The training is based on two pillars:

• internal and external trainings,

• on-the-job training.

Grant Thornton Audit d.o.o. offers its employees specialised literature containing important laws and legal practice relevant for our scope of work, publications with expert commentaries as well as standards and information of professional organisations concerning local and international accounting and audit procedures.

The Grant Thornton Network provides us with news and in-depth studies on current topics in the field of audit and accounting, in particular in regard to International Standards on Auditing (ISA) and International Financial Reporting Standards (IFRS). The global learning centre offers us materials for self-learning which we use in training our employees according to the needs of the Company.

External trainings, in particular those organised by the Slovenian Institute of Auditors, are an important addition to our internal trainings.

Certified auditors are required to take part in professional trainings organised or recognised by the Slovenian Institute of Auditors as well as other external or internal seminars vital for their professional qualifications.

Zunanji nadzor
External Supervision

V skladu s 74. členom Zakona o revidiranju (ZRev-2) je vsaka revizijska družba, ki izvaja obvezne revizije subjektov, katerih vrednostni papirji so uvrščeni na organiziran trg vrednostnih papirjev katere koli države članice, nadzirana najmanj vsaka tri leta, medtem ko so ostale revizijske družbe nadzirane najmanj vsakih šest let.

Nadzor v smislu prejšnjega odstavka se opravi s pregledom poslovanja revizijske družbe in vključuje:

• pregled sistema obvladovanja kakovosti znotraj revizijske družbe,

• preverjanje neodvisnosti pooblaščenega revizorja od naročnika revizije,

• preverjanje skladnosti postopkov revidiranja s pravili revidiranja,

• ocene kakovosti in količine porabljenih dejavnikov (sestava revizijske skupine in delovne ure),

• pregled zaračunanih revizijskih storitev in

• neposreden nadzor nad pooblaščenimi revizorji.

Poleg nadzora celotnega poslovanja so revizijske družbe in pooblaščeni revizorji podvrženi tudi sprotnemu preverjanju, ki se opravlja na podlagi poročil in obvestil, ki jih zbira Agencija za javni nadzor nad revidiranjem na podlagi Zakona o revidiranju (ZRev-2).

Zadnji nadzor s pregledom celotnega poslovanja je bil v družbi Grant Thornton Audit d.o.o. opravljen v oktobru 2020. Pregled je bil opravljen s strani Grant Thornton International.

Zadnji nadzor s pregledom celotnega poslovanja s strani Agencija za javni nadzor nad revidiranjem je bil v družbi Grant Thornton Audit d.o.o. opravljen v januarju 2023.

In accordance with Article 74 of the Auditing Act (ZRev-2), the audit firms carrying out statutory audits of entities, the securities of which are being traded on the regulated market of one of the EU Member States, are subject to external supervision at least every three years, and other audit firms at least every six years.

The supervision referred to in the previous paragraph is carried out by an examination of the audit firm's operations and includes:

• examination of the internal quality management system,

• examination of the certified auditor's independence from the audited client,

• examination of the audit procedure compliance with auditing regulations,

• quality and quantity assessment of factors used (structure of audit teams and hours performed),

• examination of the invoiced audit services and

• direct supervision of certified auditors.

In addition to the supervision of overall business operations, audit firms are also subject to regular inspections carried out on the basis of reports and notifications filed with the Agency for Public Oversight of Auditing in accordance with Auditing Act (ZRev-2).

The last external supervision of Grant Thornton Audit d.o.o., which included the examination of its overall business operations, was carried out in October 2020, by Grant Thornton International.

The last external supervision of Grant Thornton Audit d.o.o. performed by agency for public control over auditing, which included the examination of its overall business operations, was carried out in January 2023.

Izjava poslovodstva

Management Confirmation

Poslovodstvo družbe se je prepričalo, da je vpeljani sistem notranjega upravljanja kakovosti primeren in učinkovit.

Ljubljana, 26.4.2023

Grant Thornton Audit, revizijska družba d.o.o.

Katja Pogač, direktorica

Marco Egger, direktor

Tomaž Mahnič, direktor

Priloga:

Razkritje v skladu z zakonodajo EU: seznam družb članic Grant Thornton EU/EGP, ki izvajajo obvezne revizije letnih in konsolidiranih poročil.

The Company's Management confirms that the introduced internal system of quality management system is appropriate and effective.

Ljubljana, 26 April 2023

Grant Thornton Audit, revizijska družba d.o.o.

Katja Pogač, Director

Marco Egger, Director

Tomaž Mahnič, Director

Attachment:

EU disclosure: a list of EU/EEA Grant Thornton member firms performing statutory audits of annual and consolidated annual financial statements

Priloga 1

Razkritje v skladu z zakonodajo EU: seznam družb članic Grant Thornton EU/EGP, ki izvajajo obvezne revizije letnih in konsolidiranih poročil

Skupni prihodki, ki pripadajo članicam EU/EGP, znašajo 545 milijonov USD (približno 19% vseh prihodkov na svetovni ravni v višini 2,9 milijarde USD).

Država	Družba	Država	Družba
Austria	Grant Thornton Austria GmbH	Greece	Grant Thornton SA
Austria	Grant Thornton ALPEN-ADRIA Wirtschaftsprufung GmbH	Hungary	Grant Thornton Audit Kft.
Belgium	Grant Thornton Bedrijfsrevisoren CVBA	Ireland	Grant Thornton
Bulgaria	Grant Thornton OOD	Ireland	Grant Thornton (NI) LLP
Croatia	Grant Thornton revizija d.o.o.	Italy	Ria Grant Thornton S.p.A.
Cyprus	Grant Thornton (Cyprus) Ltd	Latvia	Grant Thornton Baltic Audit SIA
Czech Republic	Grant Thornton Audit s.r.o.	Lichtenstein	Grant Thornton AG, Schaan
Denmark	Grant Thornton Statsautoriseret Revisionspartnerselskab	Lithuania	Grant Thornton Baltic UAB
Estonia	Grant Thornton Baltic OÜ	Lithuania	Grant Thornton Baltic UAB Kauno filialas
Finland	Revico Grant Thorton Oy	Lithuania	Grant Thornton Baltic UAB Klaipėdos filialas
Finland	Idman Vilen Grant Thornton Oy	Luxembourg	Grant Thornton Audit & Assurance
Finland	Advico Finland Oy	Malta	Grant Thornton Malta
France	Grant Thornton	Netherlands	Grant Thornton Accountants en Adviseurs BV
France	AEG Finances	Norway	Grant Thornton Revisjon AS
France	IGEC	Poland	Grant Thornton Frąckowiak Sp. z o.o sp.k.
France	Tuillet Audit	Poland	Grant Thornton Polska Sp. z o.o. Sp.k
France	Cabinet Didier Kling & Associes		
France	Carib Audit & Conseil	Portugal	Grant Thornton & Associados, SROC,Lda
Germany	Grant Thornton AG	Romania	Grant Thornton Audit SRL
Germany	Grant Thornton GmbH & Co. KG	Slovak Republic	Grant Thornton Audit, s.r.o.
Germany	Trinavis GmbH & Co. KG	Slovenia	Grant Thornton Audit d.o.o.
Germany	WPG Wohnungswirtschaftliche Prüfungs- und Treuhand GmbH	Spain	Grant Thornton, S.L.P.
Gibraltar	Grant Thornton (Gibraltar) Ltd	Sweden	Grant Thornton Sweden AB
Austria	Grant Thornton Austria GmbH	Greece	Grant Thornton SA
Austria	Grant Thornton ALPEN-ADRIA Wirtschaftsprufung GmbH	Hungary	Grant Thornton Audit Kft.
Belgium	Grant Thornton Bedrijfsrevisoren CVBA	Ireland	Grant Thornton

*Prihodki EU/EGP ne vključujejo Združenega kraljestva.

Vse informacije so bile zbrane iz letne raziskave podjetja Global Grant Thornton. Podrobnosti so pravilne od 30. septembra 2022. Če imate kakršna koli vprašanja, nam pišite na charlene.rose@gti.gt.com.

Attachment 1

EU disclosure: a list of EU/EEA Grant Thornton member firms performing statutory audits of annual and consolidated annual financial statements

Total assurance revenues attributable to EU/EEA member firms is USD545m* (approximately 19% of total global assurance revenues of USD2.79billion).

Country	Legal entity	Country	Legal entity
Austria	Grant Thornton Austria GmbH	Greece	Grant Thornton SA
Austria	Grant Thornton ALPEN-ADRIA Wirtschaftsprufung GmbH	Hungary	Grant Thornton Audit Kft.
Belgium	Grant Thornton Bedrijfsrevisoren CVBA	Ireland	Grant Thornton
Bulgaria	Grant Thornton OOD	Ireland	Grant Thornton (NI) LLP
Croatia	Grant Thornton revizija d.o.o.	Italy	Ria Grant Thornton S.p.A.
Cyprus	Grant Thornton (Cyprus) Ltd	Latvia	Grant Thornton Baltic Audit SIA
Czech Republic	Grant Thornton Audit s.r.o.	Lichtenstein	Grant Thornton AG, Schaan
Denmark	Grant Thornton Statsautoriseret Revisionspartnerselskab	Lithuania	Grant Thornton Baltic UAB
Estonia	Grant Thornton Baltic OÜ	Lithuania	Grant Thornton Baltic UAB Kauno filialas
Finland	Revico Grant Thorton Oy	Lithuania	Grant Thornton Baltic UAB Klaipėdos filialas
Finland	Idman Vilen Grant Thornton Oy	Luxembourg	Grant Thornton Audit & Assurance
Finland	Advico Finland Oy	Malta	Grant Thornton Malta
France	Grant Thornton	Netherlands	Grant Thornton Accountants en Adviseurs BV
France	AEG Finances	Norway	Grant Thornton Revisjon AS
France	IGEC	Poland	Grant Thornton Frąckowiak Sp. z o.o sp.k.
France	Tuillet Audit	Poland	Grant Thornton Polska Sp. z o.o. Sp.k
France	Cabinet Didier Kling & Associes		
France	Carib Audit & Conseil	Portugal	Grant Thornton & Associados, SROC,Lda
Germany	Grant Thornton AG	Romania	Grant Thornton Audit SRL
Germany	Grant Thornton GmbH & Co. KG	Slovak Republic	Grant Thornton Audit, s.r.o.
Germany	Trinavis GmbH & Co. KG	Slovenia	Grant Thornton Audit d.o.o.
Germany	WPG Wohnungswirtschaftliche Prüfungs- und Treuhand GmbH	Spain	Grant Thornton, S.L.P.
Gibraltar	Grant Thornton (Gibraltar) Ltd	Sweden	Grant Thornton Sweden AB
Austria	Grant Thornton Austria GmbH	Greece	Grant Thornton SA
Austria	Grant Thornton ALPEN-ADRIA Wirtschaftsprufung GmbH	Hungary	Grant Thornton Audit Kft.
Belgium	Grant Thornton Bedrijfsrevisoren CVBA	Ireland	Grant Thornton

*EU/EEA revenues exclude the United Kingdom.

All information was collected from the global Grant Thornton annual member firm survey. Details are correct as of 30 September 2022. If you have any questions, please email charlene.rose@gti.gt.com.

Grant Thornton

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