

Poročilo o preglednosti 2021

Transparency report 2021

Grant Thornton Audit d.o.o.

April 2022



Vsebina Contence

		Stran/Page
Predgovor	Introduction	3
Pravna struktura, lastništvo	Legal Structure and Ownership	4
Delovanje v mreži	Network Arrangements	5
Vodstvo	Company Management	6
Revidiranje v letu 2021	Auditing in 2021	7
Obvladovanje kakovosti	Quality Management	8
Izobraževanje	Training	10
Zunanji nadzor	External Supervision	11
Izjava posloводства	Management Confirmation	12
Priloga 1		15
	Attachment 1	16

Predgovor Introduction



Dobrodošli v preglednem poročilu Grant Thornton Audit d.o.o. za leto 2021.

Welcome to 2021 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.

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.

Poslovni deleži družbe Grant Thornton Audit d.o.o. so v lasti naslednjih družbenikov (31.12.2021):

- IB INTERBILANZ HOLDING WIRTSCHAFTSPRÜFUNG GMBH, Schönbrunnerstraße 222-228, Dunaj, Avstrija (98 %),
- Tomaž Mahnič (2 %).

The shareholdings in Grant Thornton Audit d.o.o. are held by the following company members (31.12.2021):

- IB INTERBILANZ HOLDING WIRTSCHAFTSPRÜFUNG GMBH, Schönbrunnerstraße 222-228, Vienna, Austria (98%),
- Tomaž Mahnič (2%).

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

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.

Poslovni deleži družbe Grant Thornton Audit d.o.o. so v lasti naslednjih družbenikov (30.4.2022):

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

The shareholdings in Grant Thornton Audit d.o.o. are held by the following company members (30.4.2022):

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

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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.

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.

Družbe članice mreže Grant Thornton International nimajo skupnih lastniških struktur in so vodena 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.

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.

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

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., 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.

- 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.

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

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 pooblaščenca 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 2021

Auditing in 2021

Družba je v poslovnem letu 2021 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.

V letu 2021 je družba dosegla skupne prihodke v višini 610.286 EUR. Razdelitev prihodkov na obvezne revizije, druge storitve dajanja zagotovil in druge prihodke je razvidna iz spodnje tabele.

Osnova za prejeme pooblaščenih revizorjev v letu 2021 je bila s pogodbo o zaposlitvi dogovorjena plača. Pooblaščeni revizorji – družbeniki so upravičeni do udeležbe v dobičku družbe.

In the financial year 2021, 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.

In 2021, the Company generated total revenues in the amount of EUR 610.286. 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 2021 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	0
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	4.750
Prihodki od drugih storitev dajanja zagotovil	Revenue from other assurance services	120.436
Prihodki od nerevizijskih storitev, opravljenih za druge subjekte	Revenue from non - audit services provided to other entities	68.380
Prihodki od obveznih revizij letnih in konsolidiranih računovodskih izkazov drugih subjektov	Revenue from statutory audits of annual and consolidated financial statements of other entities	281.388
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	62.650
Prihodki od prostovoljnih revizij	Revenue from voluntary audits	72.683
Skupaj prihodki	Total revenues	610.287



Obvladovanje kakovosti

Quality Management

Sistem notranjega obvladovanja kakovosti družbe Grant Thornton Audit d.o.o. je vzpostavljen z namenom zagotoviti izvedbo revizijskih poslov v skladu z veljavno zakonodajo in mednarodnimi standardi revidiranja (MSR). Zajema predpise na področju organizacije revizijske družbe (ukrepi, neodvisni od posla) in na področju izvedbe revizije (ukrepi, odvisni od posla). Pravila zagotavljanja kakovosti so dokumentirana v priložniku o zagotavljanju kakovosti, ki se izroči vsem strokovnim sodelavcem ob začetku delovnega razmerja, kasneje pa jim je na vpogled na voljo v elektronski obliki.

Pravila v zvezi s sprejetjem in izvedbo posla so namenjena pravočasnemu in primernemu ocenjevanju tveganj stranke in posla, kot tudi preverjanju združljivosti posla z etičnimi zahtevami. Revizor, ki je zadolžen za sprejetje posla, mora pred prvo obrazložitvijo odnosa z naročnikom pridobiti ustrezne informacije o podjetju, njegovih organih in okolju. Poleg tega je dolžan upoštevati predpise v zvezi s preprečevanjem pranja denarja in financiranja terorizma. Za vsako stranko in posel je treba izvesti tudi ukrepe za zagotavljanje neodvisnosti. Preverjanje neodvisnosti izvajamo lokalno v revizijski ekipi in na nivoju družbe ter globalno v mreži Grant Thornton, kjer sta nam za hitro in učinkovito obdelavo preverjanj na voljo sodobna računalniška podpora in usposobljena ekipa.

Pravila glede upoštevanja splošnih strokovnih načel in smernic vključujejo tudi ukrepe za varovanje zaupnih podatkov, vestnost, lastno odgovornost in poklicu primerno vedenje. Spodbujamo sodelovanje in spoštovanje, stremimo k odličnosti in želimo biti prepoznani kot zanesljiv in odgovoren partner, ki svojim strankam v primernem času ponudi individualno prilagojene, vendar točne rešitve.

Vsak odgovorni revizor je dolžan za posel določiti revizijsko skupino z ustrezno usposobljenostjo. Revizijska načela in metode za načrtovanje in izvedbo zaključnih revizij določajo revizijski pristop, ki temelji na ocenjevanju tveganj. Revizijski postopki se dokumentirajo v podrobnih delovnih papirjih s pomočjo revizijskega računalniškega programa mreže Grant Thornton. Za usmerjanje revizijske skupine in izvedbo revizijskih postopkov imamo poleg tega na razpolago še dodatne revizijske pripomočke v elektronski obliki. Dokumentacijo o opravljenem poslu je treba zaključiti takoj po opravljenem delu, najkasneje pa v roku 60 dni. Zaključena dokumentacija o opravljenem poslu se ustrezno arhivira.

Enkrat letno se izvede interni pregled sistema notranjega obvladovanja kakovosti ter upoštevanja zakonskih in poklicnih zahtev pri izvedbi poslov.

The internal quality management system of Grant Thornton Audit d.o.o. was established in order to ensure the implementation of audits in accordance with the applicable legislation and International Standards on Auditing (ISA). It includes regulations in the field of audit firm organisation (measures not related to audit engagements) and audit implementation (engagement-related measures). The rules on quality assurance are laid down in the Handbook on Quality Assurance which is given to each professional at the beginning of his or her employment and is later available to him or her in electronic form.

Rules governing the acceptance and performance of engagements are intended to assess the risks of clients and engagements as well as to examine an engagement's compliance with ethical requirements in a timely and orderly manner. The auditor responsible for the acceptance of an engagement is required to obtain appropriate information about the company, its bodies and environment before providing the first explanation concerning the relationship with the client. Furthermore, the auditor is also required to take into account the regulations on the prevention of money laundering and terrorism financing. Moreover, measures ensuring independence have to be taken in relation to each client and engagement. The examination of independence is carried out locally within the audit team and at company level as well as globally within the Grant Thornton Network which offers modern IT-support and a qualified team of experts.

Rules regarding the application of general professional principles and guidelines also include measures for the protection of confidential data, the principle of good faith, own responsibility and behaviour appropriate for the profession. We encourage cooperation and mutual respect, strive for excellence and wish to remain a reliable and responsible partner offering its clients custom-tailored and precise solutions in a timely manner.

Each responsible auditor is required to create an appropriately qualified audit team for carrying out an engagement. Auditing principles and methods lay down an audit approach based on risk assessment. Auditing procedures are recorded in detailed working papers by the Grant Thornton Network software. For steering the audit team and implementing audit procedures, we also have at our disposal additional audit tools in electronic form. The documentation regarding a finished engagement is finalised immediately after the work has been carried out or within 60 days at the latest. The final documentation regarding the finished engagement is archived appropriately.

Once a year, an internal review of the internal quality management system and the application of statutory and occupational requirements in performing engagements is carried out.



Organizacija družbe

Ukrepi, neodvisni od posla

- upoštevanje splošnih strokovnih načel in smernic
- sprejetje, nadaljevanje in predčasni zaključek poslov
- celotno planiranje vseh revizijskih poslov
- ustrezno zavarovanje
- potek izvedbe revizijskega posla
- zaključevanje dokumentacije o poslih in arhiviranje delovnih papirjev
- spremljajoče zagotavljanje kakovosti med izvedbo posla
- interna kontrola
- ravnanje s pritožbami in očitki
- reševanje različnih mnenj
- razvoj sodelavcev

Izvedba revizije

Ukrepi, odvisni od posla

- organizacija izvedbe revizije
- upoštevanje zakonskih predpisov in strokovnih določil za izvedbo revizije
- navodila revizijski ekipi
- tekoči nadzor izvedbe revizije
- pridobivanje strokovnih nasvetov (posvetovanje)
- reševanje različnih mnenj
- ravnanje s pritožbami in očitki
- zaključni pregled revizijskih rezultatov
- spremljajoče zagotavljanje kakovosti med izvedbo posla
- zaključevanje dokumentacije po izvedbi posla in arhiviranje delovnih papirjev

Company's Organisation

Measures not related to engagements

- Application of general professional principles and guidelines
- Acceptance, continuation and early conclusion of engagements
- Overall planning of all audit engagements
- Adequate insurance
- Performance course of audit engagements
- Finishing the documentation regarding engagements and archiving working papers
- Quality assurance during engagement performance
- Internal control
- Handling complaints and criticism
- Handling differences in opinion

Audit Performance

Engagement-related measures

- Audit performance organisation
- Application of statutory requirements and professional regulations in carrying out audits
- Instructions for the audit team
- Continuous supervision of audit performance
- Obtaining professional advice (consultation)
- Handling differences in opinion
- Handling complaints and criticism
- Final review of audit results
- Quality assurance during engagement performance
- Finishing documentation after engagement performance and archiving working papers

Izobraževanje

Training

Stalnemu izobraževanju in razvoju sodelavcev pripisujemo velik pomen, saj je naš uspeh v veliki meri odvisen od dobro izobraženih sodelavcev 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.

Pooblaščenim revizorjem 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 pooblaščenim revizorjem 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 Slovenskega Inštituta za revizijo je bil v družbi Grant Thornton Audit d.o.o. opravljen v marcu 2017.

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 Slovene Institute of Auditors, which included the examination of its overall business operations, was carried out in March 2017.

Izjava posloводства

Management Confirmation

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

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

Ljubljana, 30.4.2022

Ljubljana, 30 April 2022

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

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

Katja Pogač, direktorica

Katja Pogač, Director

Marco Egger, direktor

Marco Egger, Director

Tomaž Mahnič, direktor

Tomaž Mahnič, Director

Priloga:

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

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 513 milijonov USD (približno 19% vseh prihodkov na svetovni ravni v višini 2,7 milijarde USD).

Država	Družba	Država	Družba
Austria	Grant Thornton Austria GmbH	Hungary	Grant Thornton Audit Kft.
Austria	Grant Thornton VERAX Wirtschaftsprüfungs - und Steuerberatungs Gesellschaft mbH	Iceland	Grant Thornton endurskoðun ehf
Belgium	Grant Thornton Bedrijfsrevisoren CV	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
Czech Republic	Fučík & partneři, s.r.o	Lithuania	Grant Thornton Baltic UAB
Denmark	Grant Thornton Statsautoriseret Revisionspartnerselskab	Lithuania	Grant Thornton Baltic UAB Kauno filialas
Estonia	Grant Thornton Baltic OÜ	Lithuania	Grant Thornton Baltic UAB Klaipėdos filialas
Finland	Revico Grant Thornton Oy	Luxembourg	Grant Thornton Audit & Assurance
Finland	Idman Vilen Grant Thornton Oy	Malta	Grant Thornton Malta
Finland	Advico Finland Oy	Netherlands	Grant Thornton Accountants en Adviseurs BV
France	Grant Thornton	Norway	Grant Thornton Revisjon AS
France	AEG Finances	Poland	Grant Thornton Frąckowiak Sp. z o.o sp.k.
France	IGEC	Poland	Grant Thornton Polska Sp. z o.o. Sp.k
France	Tuillet Audit		
France	Cabinet Didier Kling & Associates	Portugal	Grant Thornton & Associados, SROC,Lda
France	Carib Audit & Conseil	Romania	Grant Thornton Audit SRL
Germany	Warth & Klein Grant Thornton AG	Slovak Republic	Grant Thornton Audit, s.r.o.
Germany	Warth & Klein Grant Thornton GmbH & Co. KG	Slovenia	Grant Thornton Audit d.o.o.
Germany	Trinavis GmbH & Co. KG	Spain	Grant Thornton, S.L.P.
Germany	WPG Wohnungswirtschaftliche Prüfungs- und Treuhand GmbH	Spain	Grant Thornton Andalucia, S.L.P.
Gibraltar	Grant Thornton (Gibraltar) Ltd	Spain	Cruces Y Asociados Auditores, S.L.P.
Greece	Grant Thornton SA	Sweden	Grant Thornton Sweden AB
Austria	Grant Thornton Austria GmbH	Hungary	Grant Thornton Audit Kft.

*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 2021. 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 USD513m* (approximately 19% of total global assurance revenues of USD2.7billion).

Country	Legal entity	Country	Legal entity
Austria	Grant Thornton Austria GmbH	Hungary	Grant Thornton Audit Kft.
Austria	Grant Thornton VERAX Wirtschaftsprüfungs - und Steuerberatungs Gesellschaft mbH	Iceland	Grant Thornton endurskoðun ehf
Belgium	Grant Thornton Bedrijfsrevisoren CV	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
Czech Republic	Fučík & partneři, s.r.o	Lithuania	Grant Thornton Baltic UAB
Denmark	Grant Thornton Statsautoriseret Revisionspartnerselskab	Lithuania	Grant Thornton Baltic UAB Kauno filialas
Estonia	Grant Thornton Baltic OÜ	Lithuania	Grant Thornton Baltic UAB Klaipėdos filialas
Finland	Revico Grant Thornton Oy	Luxembourg	Grant Thornton Audit & Assurance
Finland	Idman Vilen Grant Thornton Oy	Malta	Grant Thornton Malta
Finland	Advico Finland Oy	Netherlands	Grant Thornton Accountants en Adviseurs BV
France	Grant Thornton	Norway	Grant Thornton Revisjon AS
France	AEG Finances	Poland	Grant Thornton Frąckowiak Sp. z o.o sp.k.
France	IGEC	Poland	Grant Thornton Polska Sp. z o.o. Sp.k
France	Tuillet Audit		
France	Cabinet Didier Kling & Associates	Portugal	Grant Thornton & Associados, SROC,Lda
France	Carib Audit & Conseil	Romania	Grant Thornton Audit SRL
Germany	Warth & Klein Grant Thornton AG	Slovak Republic	Grant Thornton Audit, s.r.o.
Germany	Warth & Klein Grant Thornton GmbH & Co. KG	Slovenia	Grant Thornton Audit d.o.o.
Germany	Trinavis GmbH & Co. KG	Spain	Grant Thornton, S.L.P.
Germany	WPG Wohnungswirtschaftliche Prüfungs- und Treuhand GmbH	Spain	Grant Thornton Andalucia, S.L.P.
Gibraltar	Grant Thornton (Gibraltar) Ltd	Spain	Cruces Y Asociados Auditores, S.L.P.
Greece	Grant Thornton SA	Sweden	Grant Thornton Sweden AB
Austria	Grant Thornton Austria GmbH	Hungary	Grant Thornton Audit Kft.

*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 2021. If you have any questions, please email charlene.rose@gti.gt.com.