

**Summary of unadjusted misstatements**

**Company:**  
**Closing date:**

Description of difference	Balance sheet		Income statement		Tax effect	
	Debit	Credit	Debit	Credit	Tax base	Tax
Misstatement in the financial statements						
Incorrect disclosure in the financial statements						
Variations in judgments and estimates						
<b>Total misstatements and variances:</b>						
<b>Tax effect (tax rate ... %)</b>						