

**LUXEMBOURG SUPPLEMENT TO
INTERNATIONAL STANDARD ON AUDITING 705 (REVISED)
MODIFICATIONS TO THE OPINION IN THE INDEPENDENT
AUDITOR'S REPORT**

Form and Content of the Auditor's Report When the Opinion Is Modified

Consideration When an Auditor Disclaims an Opinion on the Financial Statements

29. For Statutory audits of financial statements of public-interest entities, when the auditor disclaims an opinion on the financial statements, the auditor's report shall include a Key Audit Matter section in accordance with ISA 701. [AR/Article 10.2(c)]