

EY Atlas Client Edition

December 2021



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- ▶ *EY Handboek Jaarrekening* (in Dutch only): A key resource for Dutch GAAP and is written for entities required to report under Dutch accounting legislation and regulations. It provides interpretive guidance on regulations that implement Dutch accounting principles and financial statement presentation, with reference to corresponding IFRS. The Handboek also provides illustrative financial statements of Dutch companies and provides guidance on industry-specific regulations.
- ▶ IFRS-Dutch GAAP Comparison (in English and Dutch): A tool that includes a detailed, side-by-side comparison between IFRS and Dutch GAAP. This comparison explains the differences between financial statements prepared on the basis of Dutch legislation and regulations and those prepared in accordance with IFRS.

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