stichting OPEN

COPRO 26029

Audit protocol for the Put on Market of electrical and electronic equipment, effective from 1 January 2024

Stichting OPEN

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1 General

1.1 Introduction and background

In the Netherlands, Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (OJEU 2012, L 197) has been fleshed out in the regulation of the State Secretary for Infrastructure and the Environment of 3 February 2014, No. IENM/BSK-2014/14758, providing for the rules regarding waste electrical and electronic equipment, most recently amended on 6 April 2023 (hereinafter: the WEEE Regulation). This European Directive was amended by Directive (EU) 2024/884 of the European Parliament and of the Council of 13 March 2024. Pursuant to the WEEE regulation, the producers and importers are the parties responsible for (financing the cost of) the collection, treatment, recovery and environmentally sound disposal of the electrical and electronic equipment, put on the Dutch market by them for the first time.

On behalf of its affiliated producers and importers, Stichting Organisatie Productenverantwoordelijkheid E-Waste Nederland (Stichting OPEN) is in charge of the collective implementation of the producer responsibility for the collection and treatment of waste electrical and electronic equipment, which is a statutory requirement. Up to 31 December 2025, producers and importers were members of the OPEN Foundation pursuant to the decision of 16 February 2021 (reference: Staatscourant 2021, 7385) (FORMER) and, from 1 January 2026, are affiliated with Stichting OPEN pursuant to the decree of 2 January 2026 (reference: Staatscourant 2026, 77) (hereinafter: the AVV [Dutch abbreviation for: Universally Binding Declaration]).

Producers and importers – collectively referred to as participants – undertake to pay a waste management fee to Stichting OPEN under the Waste Management Fee Agreement (hereinafter: the ABBO (Dutch abbreviation for Waste Management Fee Agreement)) in order to finance what is called the Waste Management Structure. This waste management fee must be paid by producers and importers on the EEE placed by them on the Dutch market for the first time. For this purpose, participants must report certain data to Stichting OPEN by 1 April each year following the end of the calendar year, stating the weight and number of units of electrical and electronic equipment placed on the Dutch market in the previous calendar year. Article 5.2 of the ABBO and the AVV, Article 4(k) provides that Stichting OPEN has the right to have the participant's reported data audited by an external auditor. To this end, the Stichting OPEN decided to engage the auditor to perform agreed-upon procedures. The audit's subject matter is based on the participant's reported data on the last three calendar years, which involves that the participants are subjected to an audit once every three calendar years. Following his activities under this engagement, the auditor will issue a single statement on the agreed-upon procedures, covering the entire audit period of three calendar years.

1.2 Scope of the audit and audit protocol

The audit defined in this audit protocol covers a period of three calendar years. If, in any one calendar year within this three-year period, the participant reports data of at least 1 million kilograms of electrical and electronic equipment and pays a minimum waste management fee of €50,000[1], the participant will be required to submit a statement on agreed-upon procedures to Stichting OPEN.

[1] Manufacturers and importers of lighting are required to commission an audit if they pay a minimum waste management fee of €50,000. The total weight in kilograms of electrical and electronic equipment placed on the Dutch market is irrelevant with respect to this.

This is illustrated by the example below:

	Initial audit period			Second audit period		
Criterion	**2024**[2]	**2025**	**2026**	**2027**	**2028**	**2029**
Annual number of kilograms of EEE	950,000	1,050,000	875,000	975,000	850,000	825,000
Annual waste management fee	€50,250	€55,000	€45,950	€52,000	€45,000	€43,500
Have both criteria been met?	No	**Yes**	No	No	No	No
Is an audit required?	Yes, both criteria are met within at least one year			No, neither criterion is met within at least one year		

1.3 Purpose of the engagement to perform agreed-upon procedures

The purpose of the auditor's activities and the resulting statement on the agreed-upon procedures is to enable the participant to comply with the requirements set out in the ABBO and the AVV. In addition, the report's objective is to facilitate Stichting OPEN in forming an opinion on the accuracy and completeness of the weight and number of items of electrical and electronic equipment included in the participant's reported data over the past three calendar years, and to arrive at a final determination of the participant's reported data.

1.4 Purpose of the audit protocol

The purpose of this audit protocol is to provide instructions and guidance to the participant's auditor regarding the type, scope and timing of the agreed-upon procedures relating to the participant's reported data for the last three completed calendar years. This audit protocol moreover defines the auditor's method of reporting the findings resulting from the agreed-upon procedures performed. The application of this audit protocol ensures standardisation and, consequently, a comparable quality standard of the agreed-upon procedures and the statement to be issued on the agreed-upon procedures. The agreed-upon procedures included in this audit protocol have been coordinated with Stichting OPEN, the intended user of the statement on the agreed-upon procedures. By following this audit protocol, no (separate) coordination with Stichting OPEN will be required.

1.5 Laws and regulations

The following laws and regulations apply (in alphabetical order):

- Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (OJEU 2012, L 197); and
- Directive 2024/884/EU of the European Parliament and of the Council of 13 March 2024 amending Directive 2021/19/EU on waste electrical and electronic equipment.

[2] For start-up companies, the initial review period commences in the year when the company registers with Stichting OPEN as a participant.

- Notification of the declaration of the agreement on the waste management fee for WEEE as generally binding, Ministry of Infrastructure and Water Management, reference: Staatscourant 2021, 7385, of 18 February 2021;
- Regulation of the State Secretary for Infrastructure and the Environment of 3 February 2014, number IENM/BSK - 2014/14758, providing for rules relating to waste electrical and electronic equipment, most recently amended on 6 April 2023;
- Waste Management Fee Agreement between Stakeholders and Stichting OPEN regarding WEEE, entered into on 1 April 2020;

1.6 Subject matter of the audit and time limits

Each year, no later than 1 April following the end of a calendar year, participants must report to Stichting OPEN the total weight and number of units of electrical and electronic equipment placed on the Dutch market during the previous calendar year. The total weight and number of units must be reported by the participants using the online platform in MyOPEN.

The statement on agreed-upon procedures covering the audit period of three calendar years must be submitted by 1 September following the end of the final calendar year of the audit period. The report can be submitted by emailing it to producenten@stichting-open.org.

1.7 Auditor's report

The auditor shall report on the findings following the agreed-upon procedures defined in this audit protocol through a statement on agreed-upon procedures. Section 2.3 of this audit protocol provides further guidance on the substance of the statement on agreed-upon procedures. In order to make sure that the factual findings resulting from the work performed meet Stichting OPEN's object and the information needs, the auditor is asked to use the model statement on agreed-upon procedures included in paragraph 3.2 of this audit protocol.

1.8 Review of the procedures

Stichting OPEN may request an auditor to conduct a review of the participant in order to verify whether the audit was conducted in accordance with this audit protocol. Stichting OPEN will notify the participant with regard to this request[3]. If it transpires from the abovementioned review that the audit was not conducted in accordance with this audit protocol, the additional costs of this review shall be borne by the participant. In all other cases, the costs of this review shall be borne by Stichting OPEN.

[3] We refer to Article 5.2 of the ABBO, stating that producers are required to participate in a survey to allow the staff and persons designated for this purpose by Stichting OPEN access to their business premises and records, and to provide any required information and cooperate to the fulfilment of the obligations under the ABBO and AVV.

1.9 Definitions and terms

The definitions below apply to this audit protocol (in alphabetical order):

- **ABBO:** Stichting OPEN's waste management fee agreement, which was declared generally binding in a decision of 18 February 2021 (reference: Staatscourant 2021, 7385) of the Ministry of Infrastructure and Water Management.
- **Auditor:** a Chartered Accountant or Accounting and Tax Consultant in respect of whom an entry was made in the accountants' register as referred to in Article 36(2)(i) of the Accountancy Profession Act.
- **Audit Protocol:** The present protocol entitled 'Audit protocol for the Put on Market of Electrical and Electronic Equipment, effective from 1 January 2024, Stichting OPEN, reference Copro 25044'.
- **Waste Management Fee:** The amount that every producer is required to pay to Stichting OPEN to cover the cost of the waste management structure.
- **Participant:** A manufacturer or importer affiliated with Stichting OPEN through the AVV [generally binding declaration] as it is the first to place electrical or electronic equipment on the Dutch market.
- **Participant's Reported Data:** The weight and number of units of electrical and electronic equipment placed on the Dutch market reported by the participant and allocated to the applicable product category in the most recently completed calendar year, as referred to in the WEEE Regulation.
- **Electrical and Electronic Equipment:** Electrical and electronic equipment comprises all devices within the scope of the WEEE Directive, Annex IV.
- **Net Weight:** The gross (shipping) weight including all electrical and electronic accessories, excluding packaging, batteries/rechargeable batteries (both removable and integrated into the product), instructions, manuals, non-electrical/electronic accessories and consumables.
- **Put on Market:** The total weight and number of units of electrical and electronic equipment placed on the Dutch market.
- **Product Category:** The product category for electrical and electronic equipment listed in the Products and Rates List on Stichting OPEN's website
- **Statement on agreed-upon procedures:** The statement on agreed-upon procedures referred to in section 3.2 of this audit protocol, based on Standard 4400 'Engagements for the performance of agreed-upon procedures'.
- **WEEE Regulation:** The Regulation of the State Secretary for Infrastructure and the Environment of 3 February 2014, No. IENM/BSK-2014/14758, most recently amended on 6 April 2023, which provides rules for waste electrical and electronic equipment.

2 Auditor's procedures

2.1 Auditing method

The participant's auditor shall perform the agreed-upon procedures in accordance with Dutch law, including Standard 4400 'Engagements to perform agreed-upon procedures' and this audit protocol.

With respect to the performance of the engagement, the auditor shall comply with the applicable relevant ethical requirements set out in the Regulation on Rules of Conduct and Professional Standards for Auditors (VGBA) and, where applicable, the Regulation on the Independence of Auditors in Assurance Engagements (ViO).

2.2 Description of the agreed-upon procedures

This section defines the specific procedures agreed to be performed by the auditor in relation to the participant's reported data covering the three calendar years within the audit period:

1. The WEEE Regulation and other applicable regulations set out in section 1.5 of this audit protocol must be taken note of.
2. A process description setting out the process by which the participant's reported data are drawn up must be obtained from the participant. The auditor shall confirm whether the process description includes the method by which the participant determines and records the weight and number of units of electrical and electronic equipment placed on the Dutch market, as defined in the WEEE Regulation, of the products sold during the audit period. The process description must be compared with the information obtained during the audit to confirm that the process description, as for its structure, is consistent with this information. The auditor is not required to perform any procedures regarding the existence and operation of this process.
3. If the participant has not drawn up a process description as referred to in step 2: information must be obtained from the participant regarding the process by which the participant's reported data are generated. The auditor shall obtain information on the method by which the participant determines and records the weight and number of units of electrical and electronic equipment, as defined in the WEEE Regulation, placed on the Dutch market from the products sold during the audit period. The information obtained with the information gathered during the audit to confirm that the information is consistent with this information must be compared. The auditor is not required to perform any procedures regarding the existence and operation of this process.
4. For each product category, a comparison showing the average weight of electrical and electronic equipment placed on the Dutch market across the calendar years under review must be obtained from the participant. The average weight per year is calculated by dividing the total weight in kilograms per product category by the number of units of electrical and electronic equipment placed on the Dutch market, as derived from the participant's reported data. With regard to the comparison drawn up by the participant:
    - for each product category, the average weight of the electrical and electronic equipment placed on the Dutch market included in the comparison must be reconciled with the relevant participant's data reported by the participant for each calendar year under review;

- a written statement must be obtained from the participant for fluctuations exceeding 10 per cent per product category compared with the preceding calendar year. The auditor should expressly not form an opinion on, or perform any agreed-upon procedures regarding the substance of the written statement;
- the comparison must be recalculated to confirm that the comparison prepared by the participant is mathematically accurate.

5. For each product category, a comparison of the number of electrical and electronic equipment placed on the Dutch market between the calendar years under review must be obtained from the participant. With regard to the comparison drawn up by the participant:
   a. for each product category, the number of items of electrical and electronic equipment placed on the Dutch market included in the comparison must be reconciled with the relevant participant's data reported by the participant for each calendar year under review;
   b. a written statement must be obtained from the participant for fluctuations exceeding 10 per cent per product category compared with the preceding calendar year. The auditor should expressly not form an opinion on, or perform any agreed-upon procedures regarding the substance of the written statement;
   c. the comparison must be recalculated to confirm that the comparison prepared by the participant is mathematically accurate.
6. The supporting documentation on which the participant's reported data are based must be obtained from the participant, and the weight and number of units of electrical and electronic equipment placed on the Dutch market, as stated in the participant's reported data, must be reconciled with this supporting documentation. The supporting documentation forming the basis for the participant's reported data must be stated. The auditor should expressly not form an opinion on the substance of this supporting documentation.
7. The supporting documentation obtained in step 6 regarding the number of electrical and electronic equipment units placed on the Dutch market must be reconciled with the participant's financial records.
8. The supported documentation obtained in step 6 must be recalculated to confirm that the supporting documentation is mathematically accurate.
9. Based on the supporting documentation obtained in step 6, it must be verified that the products included in this supporting documentation were sold in the calendar year when they were recognised in the participant's reported data. The auditor must verify that the invoice date of the sold products, which is included in the supporting documentation obtained in step 6, falls within the calendar year when these products were recognised as sold.[4]

[4] This procedure involves a comprehensive check to ensure that the invoice details included in the supporting documentation for the participant's reported data, only comprises invoices having an invoice date falling within the relevant calendar year covered by the reported data.

10. An X[5] number of sales invoices[6] must be selected from the financial records underlying the participant's reported data relating to electrical and electronic equipment produced or imported by the participant. For each selected sales invoice, it must be checked that:
   a. the stated delivery address is an address located in the Netherlands;
   b. the provided VAT number is a Dutch VAT number, or – based on the name and address details on the sales invoice – the invoice is addressed to a natural person resident in the Netherlands;
   c. the date of the sales invoice falls within the calendar year when these products are recognised as sold and included in the participant's reported data.
   d. the products on the sales invoice fall under the WEEE scheme.
11. Information must be obtained from the participant and the participant's website and/or product catalogue must be inspected to determine whether any products fall under the WEEE scheme that have not been recognised in the participant's returns. If such products exist:
   a. X[6] products must be selected at random and a random purchase invoice must be obtained for each product from the investigation period.
   b. On the basis of the purchase invoice selected in part (a) of this step, it must be checked whether these products were first placed on the Dutch market by a party other than the participant.
   c. For products selected under part (a) of this step, which, pursuant to part (b) of this step, have not been placed on the Dutch market for the first time by a party other than the participant: it must be checked, on the basis of a random sales invoice, whether an export has taken place.
12. X[6] products [7] of electrical and electronic equipment must be selected (distributed proportionally across the product categories and calendar years within the survey period). For the selected electrical and electronic equipment, the net weight stated in the participants' returns must be compared with the net weight shown in the product specification provided by the supplier of the relevant product and/or the participant's record of the weighing of the electrical and electronic equipment.

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[5] Number of sales invoices/products based on the following graduated scale, with the total volume distributed across the three calendar years:

Number of unique sales invoices/products/sales lines	**Quantity**
1 – 100	5 sales invoices/products/sales lines
101 – 300	7 sales invoices/products/sales lines
301 – 700	10 sales invoices/products/sales lines
701 – 1,500	12 sales invoices/products/sales lines
> 1,500	15 sales invoices/products/sales lines

[6] For intercompany deliveries, the underlying intercompany invoices and/or pro forma invoices will suffice as well.

[7] Five (or fewer, if applicable) products must be selected with regard to which it was verified in procedure 4 that, there is a fluctuation of more than 10% in the average weight of the relevant product category compared with the previous calendar year. The remaining products based on the scale in footnote 8 must be selected.

13. For the selected products, it must be checked in procedure 12 that these products are included in the applicable product category in the participant's reported data, as set out in the Product and Price List on the Stichting OPEN website.
14. X[6] negative sales lines (returns) must be selected from the financial records, which are obtained for the implementation of step 10, forming the basis of the participant's reported data. Check that these negative sales records are supported by a credit note or other written evidence showing that the product in question was not placed on the Dutch market.
15. It must be checked with the participant that sales to a Dutch customer, who subsequently exported these products, have not been deducted from the participant's returns.
16. If the participant uses estimates, averages, assumptions or partial observations to determine the net weights in the participant's submissions: access must be obtained to the participant's written justification for these estimates, averages, assumptions or partial observations. The auditor should expressly not form an opinion on, or perform agreed-upon procedures regarding the substance of the written justification.
17. Enquiries must be made as to whether the participant bears producer responsibility for batteries and/or (bicycle) batteries. If the participant bears producer responsibility for batteries and/or (bicycle) batteries, it must be checked whether the participant is included on the current list of producers and importers on the website of Stichting OPEN[8].
18. Written confirmation must be obtained from the participant stating that the participant agrees with the findings established during the investigation.

2.3 Statement on agreed-upon procedures

To ensure consistency in reporting, auditors responsible for reviewing the participant's reported data must use the 'Model statement on agreed-upon procedures' included in paragraph 3.2 of this audit protocol. The model statement on agreed-upon procedures is a version of the template statement on agreed-upon procedures, included on the website of the Royal Netherlands Institute of Chartered Accountants (NBA), which has been further specified for this engagement.[9]

Findings must be quantified by the auditor, who must specify the documentation underlying a finding. If a finding cannot be quantified, the auditor must describe in factual terms why the participant is unable to quantify the finding. Where a procedure cannot be performed, the auditor must explain the reason why the procedure cannot be performed.

The auditor is not expected to express an opinion on the adequacy and suitability of the agreed-upon procedures to be performed in relation to the purpose for which these procedures are performed, nor for any other purpose. In performing the agreed-upon procedures, the auditor is expressly not supposed to form an

[8] Overview of battery manufacturers and importers - Stichting OPEN

[9] The auditor must adapt this model for the statement on agreed-upon procedures to the most recent NBA Model statement 4.1 on agreed-upon procedures at the time of preparing the statement and tailor it to the specific circumstances.

opinion regarding the substance of the verbal and written justifications provided by the participant. The auditor does confirm, however, that these justifications are consistent with the information obtained during the review.

The appendix to the statement on agreed-upon procedures must include a copy of the three reviewed participant's reported data, certified by the auditor.

3.1 Accountability model

The model for the participant's reported data is available on the Stichting OPEN online platform (MyOPEN). The participant must export the relevant participant's reported data from the MyOPEN platform[10]. Hereto, the following procedures are to be taken:

MyOPEN 2.0:

1. Open your list of reported device in MyOPEN;
2. Download the relevant year as an Excel document (top right);
3. Save the file with the RP or RD-number in the name.

The participant's reported data cannot be printed in PDF format. They must be certified by the auditor and included as an appendix to the statement on agreed-upon procedures.

Log in to MyOPEN 2.0: Stichting OPEN - Log in to MyOPEN 2.0

3.2 Model statement on agreed-upon procedures

Statement on agreed-upon procedures relating to the participant's reported data for the calendar years <<calendar years>> of <<participant's name>>

To: <<participant's name>>

The purpose of this statement on agreed-upon procedures

Our statement is intended solely to enable you to comply with the requirements set out in:

- the Regulation of the [Dutch] State Secretary for Infrastructure and the Environment of 3 February 2014, number IENM/BSK-2014/14758, providing for rules concerning waste electrical and electronic equipment (hereinafter: the WEEE Regulation);
- the decision of 16 February 2021 (reference: Government Gazette 2021, 7385) declaring the waste management fee agreement generally binding; and
- the decision dated 2 January 2026 (reference: Staatscourant 2026, 77) to declare the waste management contribution agreement generally binding with effect from 1 January 2026;
- the Waste Management Fee Agreement between Stakeholders and Stichting OPEN regarding WEEE, effective from 1 January 2026.

and may not be suitable for any other purpose.

This statement is intended solely for <<participant's name>> and Stichting Organisatie Producentenverantwoordelijkheid E-waste Nederland (Foundation for Producer Responsibility for E-waste in the Netherlands) (hereinafter: Stichting OPEN) and must not be distributed to or used by others or for any other purpose.

<<*Where applicable:* Following acceptance of the engagement, the following agreed-upon procedures in the original terms of reference could not be performed or were amended as a result of…>>

Responsibilities of <<participant's name>> and Stichting OPEN

The agreed-upon procedures and the purpose of the engagement have been set out by Stichting OPEN in the "Audit Protocol for the Put on Market of Electrical and Electronic Equipment, effective from 1 January 2024, Stichting OPEN, reference Copro 25044" (hereinafter: the audit protocol).

<<Name of participant>> and Stichting OPEN are expected to make their own assessment of the agreed-upon procedures and findings reported by us and to draw their own conclusions from the work performed by us.

<<Participant's name>> is responsible for the preparation of the participant's statements on electrical and electronic equipment for the calendar years <<calendar years>> (hereinafter: the participant's reported data) when the agreed procedures were performed. In addition, <<participant name>> is responsible for the implementation of the internal controls required to enable the preparation of the participant's reported data without any discrepancies resulting from fraud or errors.

Our responsibilities

An engagement to perform agreed-upon procedures entails that we perform the agreed-upon procedures with <<participant's name>> and with Stichting OPEN, and report on the findings, which are the effective results of the performed agreed-upon procedures.

We do not express any opinion on the suitability of the agreed-upon procedures. Had we performed additional procedures, other matters might have come to our attention which would have been reported.

We have performed the agreed-upon procedures in accordance with Dutch law, including Dutch Standard 4400, 'Engagements for the performance of agreed-upon procedures', and the audit protocol.

This engagement for the performance of agreed-upon procedures is not an assurance engagement. Consequently, we do not express an opinion or an assurance conclusion.

Professional ethics and quality management

We have complied with the relevant ethical requirements applicable to us under the [Dutch] Regulation on Rules of Conduct and Professional Standards for Accountants (VGBA).

We have complied with the independence rules of the [Dutch] Regulation on the Independence of Accountants in Assurance Engagements (ViO).[11]

The [Dutch] 'Further Regulations on Quality Systems' (NVKS) are applied by us[12]. Pursuant to these regulations, we have a coherent quality management system in place, including established guidelines and procedures regarding compliance with ethical requirements, professional standards and other relevant laws and regulations.

Agreed-upon procedures and findings

We have performed the agreed-upon procedures described below, which we agreed with <<participant's name>> in the terms of engagement dated <<date of engagement confirmation>>, on the participant's reported data. Our findings are moreover set out below, including details on any exceptions.

Procedure[13]	**Agreed-upon procedures**	**Findings**
1	<<to be entered>>	<<to be entered>>
2	<<to be entered>>	<<to be entered>>
<<et cetera>>	<<et cetera>>	<<et cetera>>

[11] If the auditor has not complied with the independence provisions set out in the ViO, the following text shall be included: "There are no independence requirements under this engagement with which we are required to comply."

[12] If the 'Further Quality Management Requirements' apply to the audit firm, the following text will be included: "We apply the applicable quality management regulations in accordance with the [Dutch] Further Quality Management Regulations (NVKM)."

[13] The agreed-upon procedures to be performed are set out in section 2.2 of this audit protocol.

<<Place and date>>

<<Name of accountancy firm>>

<<Name of auditor>>

Initials for certification purposes:

Appendix: certified copy of the participant’s reported data, drawn up by the <<board>> of <<name of participant>>