kLettre d'affirmation

BMA SRL
A l'attention de M. Stas de Richelle
Réviseur d'Entreprises
Chemin du Stocquoy 3

1300 WAVRE

Brussels, June 27th 2021

***Subject:* representation letter**

Dear auditor,

This representation letter is provided in connection with your audit of the financial statements of the activities covered by the grant agreements with the "DGD" entitled "Programme Fédéral de Coopération Internationale Communale – AM 28/02/2017" for the period covering 1 January 2021 – 31 December 2021.

We confirm that:

The Financial Statements

1. We have fulfilled our responsibilities for the preparation and presentation of the financial statements, in particular, the financial statements is fairly presented in accordance with the terms and conditions of the Contract.

Information Provided

2. We have provided you with:

   - All information, such as records and documentation, and other matters that are relevant to the preparation and presentation of the financial statements;
   - Additional information that you have requested from us; and
   - Unrestricted access to those within the entity.

3. All transactions have been recorded in the accounting records and are reflected in the financial statements.

4. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

5. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

   - Management;
   - Employees who have significant roles in internal control; or
   - Others where the fraud could have a material effect on the financial statements.

6. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.

7. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

8. We have taken all measures, in particular with regard to the organization of our accounting, to avoid all double subsidizing of the costs.

9. We have taken all the necessary measures to control the expenditure of our partners to which we grant subsidies and/or allowances.

Kind regards,

Corinne FRANÇOIS
Director

Jean-Michel RENIERS
Mission Coordinator