

**Bruno VANDENBOSCH & C° SPRL**

Registered Auditor - Réviseur d'Entreprises - Bedrijfsrevisor

---

**REPORT OF THE REVISEUR D'ENTREPRISES  
TO THE GENERAL MEETING OF THE MEMBERS OF  
UNICA AISBL  
ON THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED DECEMBER, 31 2018**

We have the honour in reporting on the audit assignment with which we have been entrusted. We have examined the annual accounts for the year ended December 31, 2018, which have been prepared under the responsibility of the Board of Directors of the association and which show a balance sheet total of € 1.150.943,96 and an income statement resulting in a loss for the year of € 34.807,97.

**Unqualified audit opinion on the financial statements**

Our examination has been conducted in accordance with auditing standards of the Belgian "Institut des Réviseurs d'Entreprises". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free of material misstatement.

In accordance with these standards we have taken into account the administrative and accounting organization of the association as well as the procedures of internal control. The association is characterized by a rather limited size, structure and organization. In accordance with the general auditing standards of the "Institut des Réviseurs d'Entreprises", we have to adapt the audit method.

Because of the limited character of the internal control, we applied our self to the detailed examination of the balance sheet and income statement headings.

The responsible officers of the association have clearly replied to all my requests for explanations and informations. We have examined, on a test basis, the evidence supporting the amounts included in the financial statements. We have assessed the accounting policies used, the significant estimates made by the association and the overall presentation of the annual accounts. We believe that our audit provides a reasonable basis for our opinion.

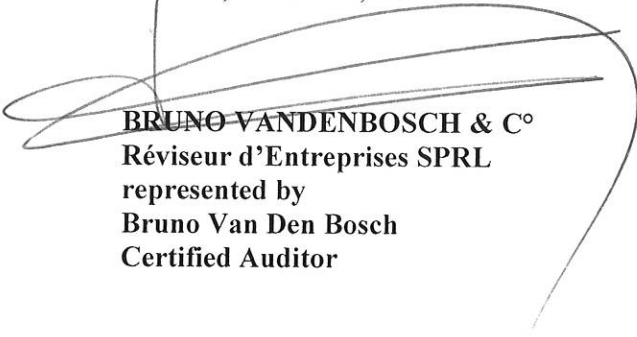
In our opinion, taking into account the legal and regulatory requirements that govern them, the annual accounts for the year ended December 31, 2018, present fairly the funds, the financial position of the association and the results of its operations for the year then ended

**Additional statements**

We supplement our report with the following certifications and information which do not impact on our audit opinion on the financial statements:

- We have traced the balances in the financial accounts to the statements of the credit institutions. Assets and liabilities, income and charges have been tested by sampling, to the underlying documents, e.g. incoming invoices, bank statements etc
- The EU grants pre-financing payments (€ 735.217,40) for several projects classified as on the balance sheet-under the liabilities as "advances received". The grants will be registered as income at the approval of the reports by the European Commission.
- We noted that the income statement of the year resulted in a loss of € 34.807,97. The funds of the association so amount to € 417.193.

Brussels, November, 4 2019



**BRUNO VANDENBOSCH & C°**  
Réviseur d'Entreprises SPRL  
represented by  
**Bruno Van Den Bosch**  
Certified Auditor