

SMA-Europe e.V., Freiburg im Breisgau
Auditor's Report on the Fiscal Year 2020

Preliminary remark:

All the necessary documents were made available electronically by Ms Stumpe, lawyer, and Mr Pfeuffer, chartered accountant, and all the necessary information was provided comprehensively and willingly.

For the performance of our engagement and our responsibilities, also in relation to third parties, the General Engagement Terms for Auditors and Auditing Firms in the version dated 1 January 2017 are attached as an annex.

The responsibility for the statement of assets and the statement of income and the information provided to us lies with the Managing Board of SMA Europe e.V. Our task was to assess the documents presented, including the accounting and the information provided, within the framework of an audit performed in accordance with our professional duties.

Conduct of the audit:

The audit included random sampling of the entire accounting records of the association for the calendar year 2020. In addition, the account statements of all bank accounts were reviewed until 31 December 2020.

Audit result:

The bank statements were complete and chronologically correct. The existing documents and accounting vouchers were examined on a sample basis in terms of content and substance. No objections were raised. A comparison of the account balances of the year 2020 showed congruence with the positions of the presented revenue and expenditure account as of 31 December 2020.

The statement of assets and the statement of income and expenditure are thus correctly derived from the documents and accurately reflect the assets and earnings situation of SMA-Europe e.V. as of December 31, 2020.

As far as necessary, tax-compliant donation receipts were issued for donations received. The bookings for the non-profit purpose operation and the business operation were correctly allocated and recorded.

The audit carried out for the year 2020 did not result in any other objections. The orderly and proper administration of SMA-Europe e.V., Freiburg im Breisgau is hereby confirmed.

On the basis of the audit carried out, the Association can be certified as having conducted its business in full compliance with the statutes of the association.

Freiburg, 20 October 2021 BTR BANSBACH GmbH

Anna Verena Gruninger

Tax consultant

Hermann Brunner

Tax consultant