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## **Health Care Without Harm (HCWH)**

**Independent audit report**

**Specific Grant agreement number: LIFE16  
NGO/SGA/BE/200023**



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Mrs. Anja Leetz  
Health Care Without Harm Europe ASBL  
Rue de la Pépinière 1  
1000 Bruxelles

## Independent Report of Factual Findings on costs claimed under a Grant Agreement financed by the Executive Agency for Small and Medium-Sized Enterprises (EASME)

In accordance with our contract dated 28 March 2018 with Health Care Without Harm (HCWH) ASBL "the Beneficiary" and the terms of reference attached thereto (appended to this Report), we provide our Independent Report of Factual Findings ("the Report"), as specified below.

### Objective

We, Clybouw Réviseurs d'entreprises SPRL, established in Oosterveldlaan 246, B-2610 Wilrijk (Antwerp), Belgium, represented for signature of this Report by Arnaud Clybouw, Partner, have performed agreed-upon procedures regarding the cost declared in the Financial Statements of Health Care Without Harm (HCWH) ASBL hereinafter referred to as the Beneficiary, to which this Report is attached, and which is to be presented to the EASME under grant agreement EU LIFE16 NGO/SGA/BE/200023 for the following period from 1/01/2017 to 31/12/2017 and for the following amount 669.781,78 EUR. This engagement involved performing certain specified procedures, the results of which the EASME uses to draw conclusions as to the eligibility of the costs claimed.

**André CLYBOUW**  
Réviseur d'entreprises  
Réviseur agréé pour les entreprises financières, les  
entreprises d'assurances et les institutions de  
retraite professionnelle  
Professeur Lessius Hogeschool • KU Leuven

**Arnaud CLYBOUW**  
Réviseur d'entreprises  
Expert-Comptable  
Master en Sciences Economiques Appliquées  
Master en Droit  
Master en Criminologie  
Master en Notariat

**Nicole LAMBERTS**  
**Francis BUYTAERT**  
Expert-comptable - Conseil fiscal

## Scope of Work

Our engagement was carried out in accordance with:

- the terms of reference appended to this Report and;
- International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Federation of Accountants ('IFAC');
- the Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the EASME requires that the Auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants;

As requested, we have only performed the procedures set out in the terms of reference for this engagement and we have reported our factual findings on those procedures in the table appended to this Report.

The scope of these agreed upon procedures has been determined solely by the EASME and the procedures were performed solely to assist the Agency in evaluating whether the costs claimed by the Beneficiary in the accompanying Financial Statement has been claimed in accordance with the Grant Agreement. The Auditor is not responsible for the suitability and appropriateness of these procedures.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the Financial Statements.

Had we performed additional procedures or had we performed an audit or review of the Financial Statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

## Sources of Information

The Report sets out information provided to us by the management of the Beneficiary in response to specific questions or as obtained and extracted from the Beneficiary's information and accounting systems.

## Factual Findings

The above mentioned Financial Statements were examined and all procedures specified in the appended table for our engagement were carried out. On the basis of the results of these procedures, we found all documentation and accounting information to enable us to carry out these procedures has been provided to us by the Beneficiary.



## Exceptions

No exceptions were noted.

## Use of this Report

This Report is solely for the purpose set forth in the above objective.

This Report is prepared solely for the confidential use of the Beneficiary and the Agency and solely for the purpose of submission to the EASME in connection with the requirements as set out in Article 4.1 of the Grant Agreement. This Report may not be relied upon by the Beneficiary or by the Agency for any other purpose, nor may it be distributed to any other parties. The Agency may only disclose this Report to others who have regulatory rights of access to it, in particular the European Anti Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Statements specified above and does not extend to any other financial statements of the Beneficiary.

No conflict of interest exists between the Auditor and the Beneficiary in establishing this Report. The fee paid to the Auditor for providing the Report was 2.100,00 EUR excl. VAT (2.541,00 EUR incl. VAT).

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Antwerp, 30 March 2018

Clybouw Réviseurs d'Entreprises S.C.P.R.L.  
Represented by

Arnaud Clybouw  
Partner



**Procedures performed by the Auditor**

The Auditor designs and carries out his work in accordance with the objective and scope of this engagement and the procedures to be performed as specified below. When performing these procedures the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations or any others deemed necessary in carrying out these procedures.

The Agency reserves the right to issue guidance together with example definitions and findings to guide the Auditor in the nature and presentation of the facts to be ascertained. The Agency reserves the right to vary the procedures by written notification to the Beneficiary. The procedures to be performed are listed as follows:

Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p><b>Accounting system</b></p> <p>1. The auditor shall examine:</p> <ul style="list-style-type: none"> <li>- whether the internal accounting (analytical or other suitable internal system) and auditing procedures permits direct reconciliation of the costs and revenues declared under the work programme;</li> <li>- whether the actual expenditure/income under the work programme has been recorded systematically using a numbering system specific to each action, if applicable;</li> <li>- whether when costs are shared between several other projects, the appropriate allocation keys have been established that reflect the true burden for each project;</li> <li>whether such allocation keys have been applied systematically and correctly</li> </ul>	<p>The auditor verified the beneficiary's accounting system.</p> <p><b>If a risk of double funding has been identified, meaning that beneficiary has received European Union funding more than ones for the same costs (e.g. if the beneficiary has received other EU operating or action grants), it should be listed (together with the amounts) as exceptions in the main report.</b></p>	<p>Confirmed.</p>
<p><b>Overall costs categories</b></p> <p>2. The auditor shall examine whether the expenses:</p> <ul style="list-style-type: none"> <li>- were provided for in the budget and were incurred directly by the beneficiary;</li> <li>- are supported by appropriate justifying documents;</li> <li>- have been recorded in the beneficiary's accounts or tax documents;</li> <li>- were incurred during the financial year of the work programme;</li> <li>- comply with the requirements of applicable tax and social legislation</li> <li>- are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency</li> </ul>	<p>The auditor verified the beneficiary's expenses and found that no ineligible items as defined in Art.II.19.4 of the FPA and Annex II of the Grant Agreement were claimed.</p> <p><b>If any deviation or missing document have been identified it should be listed (together with the amounts) as exceptions in the main report.</b></p>	<p>Confirmed.</p>

Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p>3. The auditor shall examine whether budget transfers are in line with Art. I.5 of the FPA: limitation of transfers between budget categories to 20% of the total costs of the Work Programme</p>	<p>Expenditures under the budget categories have been compared to the estimated operating budget.</p> <p><b>If a variance of more than 20% of planned budget has been identified and has not been approved by an amendment, this should be reported together with the reason for a substantial change</b></p>	Confirmed.
<p>4. VAT</p> <ul style="list-style-type: none"> <li>- The auditor shall verify that recoverable VAT has not been claimed</li> <li>- For Beneficiaries that do not have an accounting system in which VAT is identifiable and it would take unreasonable efforts to keep track of it, the auditor should verify that the estimates of VAT included by the organisation were based on a reasonable percentage, in line with the VAT percentages applicable in the country.</li> </ul>	<p>The auditor verified that recoverable VAT has not been claimed</p> <p>Declaration from national tax authorities certifying that the organisation cannot recover the VAT is available. If national authorities do not deliver such declaration, auditor should certify whether VAT is recoverable or not.</p> <p>The auditor verified that, when amounts of non-recoverable VAT have been reported by Beneficiary that cannot identify it, it has been based on reasonable estimates and those are in line with the VAT percentages applicable in the country.</p> <p><b>Any discrepancy should be noted (together with the amount) as exceptions in the main report.</b></p>	Confirmed.
<p>5. The auditor shall verify that all the income mentioned in the work programme has been declared by the beneficiary (Statement of expenditure and income)</p>	<p>The auditor verified that all the work programme income has been declared.</p> <p>Following the analysis of expenditures and incomes, the total eligible costs have been compared with the total incomes and revenues of the Work Programme.</p> <p><b>Any discrepancy should be noted (together with the amount) as exceptions in the main report.</b></p>	Confirmed.

Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p>6. Identification of receipts.</p> <p>The Beneficiary is obliged to declare in its claim any receipts related to the work program (income from events, rebates from suppliers, etc.)</p>	<p>The Auditor examined the relevant project accounts and obtained representations from the Beneficiary that the amounts listed represent a complete record of the sources of income connected with the Work Program. The amount included in the claim regarding receipts is the same as the amount recorded in the beneficiary accounting.</p> <p><b>Any discrepancies in the receipts noted in the accounts and those reported by the Beneficiary should be noted together with the amount as exceptions in the main report.</b></p>	Confirmed.
<p>7. Reserve</p> <p>The beneficiary has to declare in part C and B of the financial statement the ineligible expenditure and income linked to the reserve.</p> <p>The sources of the reserve have to be specified.</p> <p>Building up the reserve with resources allocated to Work Programme is not allowed.</p>	<p>The auditors examined the amounts declared in the reserve and found that:</p> <ul style="list-style-type: none"> <li>- they do not include resources linked to the Work Programme;</li> <li>- they were foreseen in the estimated budget (Annex II) and resources used for it are specified</li> <li>- they are justified, in line with organisation internal rules, required by law, pre-existing decision from the board and registered in their accounting</li> </ul> <p><b>If the resources allocated to the reserve do not comply with the above criteria, it should be noted as exceptions in the main report</b></p>	Confirmed.
<p>8. Inspect and compare exchange rates into Euros in accordance with Art.1.6 of the FPA.</p>	<p>The Auditor compared the exchange rates used for conversion with the applicable official exchange rates established by the European Union and the Beneficiary used [choose one, if applicable] :</p> <ul style="list-style-type: none"> <li>- the monthly conversion rate of the date where the actual costs were incurred</li> <li>- <del>the monthly rate applicable on the first day of the month following the end of reporting period</del></li> </ul> <p><b>Where rates cannot be agreed, an exception should be noted, together with the amount in the main report</b></p>	Confirmed



Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p><b>Personnel Costs</b></p> <p>9. Personnel costs:</p> <p>- <b>For staff not fully assigned to Work Programme</b></p> <p>Recalculate daily personnel rates for staff not fully assigned to Work Programme; full coverage if less than 10 employees, otherwise a sample of minimum 10, or 10% of employees, whichever is the greater.</p> <p>Indicate the number of productive hours used and daily rates.</p> <p>Where sampling is used, selection should be random with a view to producing a representative sample.</p> <p>'Productive days' represent the (average) number of days made available by the employee in a year after the deduction of holiday, sick leave and other entitlements. The auditor obtained the calculation of the productive days after inspecting all necessary records, national legislation, labour agreements, contracts, any other relevant documentation.</p> <p>The auditor obtained evidence that these costs are in line with the beneficiary's usual policy on remuneration. The calculation should be based on the period(s) corresponding to the Financial Statement(s) or on the last closed financial year (whichever is used by the beneficiary).</p> <p>- <b>For staff fully assigned to Work Programme</b></p> <p>Compare total yearly personnel cost of staff members fully assigned to Work Programme to salary cost registered in the organization accounting system.</p>	<p>The auditor sampled 14 employees out of the total of 10 employees.</p> <p>For each employee in the sample, the Auditor obtained the personnel costs (salary and employer's costs) from the payroll system together with the productive hours from the time records of each employee.</p> <p>For each employee selected, the Auditor recomputed the daily rate by dividing the actual personnel costs by the actual productive days, which was then compared to the daily rate charged by the Beneficiary.</p> <p>No exceptions were noted.</p> <p>The average number of productive days for the employees selected was: 160,07 .</p> <p>The productive days calculation corresponds to the usual accounting practice of the beneficiary.</p> <p><b>If the productive days or costs of personnel cannot be identified, they should be listed together with the amounts as exceptions in the main report.</b></p> <p><b>If the productive days calculation does not correspond to the usual accounting practice of the beneficiary, this should be listed as an exception in the main report.</b></p> <p>Costs of employees assigned full time to the Work Programme have been verified and correspond to salary costs registered in organization accounting system.</p> <p><b>If there are deviations compared to the organization accounting, they should be listed together with amounts as exceptions in the main report.</b></p>	<p>Confirmed.</p>



Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p>10. For staff not fully assigned to Work Programme, for the same selection examine and describe time recording of employees (paper/ computer, daily/weekly/monthly, signed, authorised),</p>	<p>Employees record their time on a daily/ weekly/ monthly basis using a paper/computer-based system. The time-records selected were authorised by the project manager or other superior.</p> <p><b>If no time records are available which fit the above description, this should be listed as an exception in the main report.</b></p> <p>The auditor verified that time recording reconciles with the total of hours of the employee (all hours worked, not only hours related to Work Programme). It should be explained how beneficiary ensured correct attribution of time spent on Work Programme.</p> <p><b>If time recorded for an employee deviates from the total hours registered in the organization accounting system, they should be listed together with amounts as exceptions in the main report.</b></p>	<p>Confirmed.</p>
<p>11. Employment status and employment conditions of personnel.</p> <p>The Auditor should obtain the employment contracts of the employees selected and compare with the standard employment contract used by the Beneficiary. Differences which are not foreseen by the Grant Agreement should be noted as exceptions.</p>	<p>For the employees selected, the Auditor inspected their employment contracts or an equivalent appointing act and found that they were:</p> <ul style="list-style-type: none"> <li>- directly hired by the Beneficiary in accordance with its national legislation,</li> <li>- under the sole technical supervision and responsibility of the latter, and</li> <li>- remunerated in accordance with the normal practices of the Beneficiary.</li> </ul> <p>In addition, for natural persons working under a contract with the beneficiary other than an employment contract, the auditors inspected that the following conditions are fulfilled:</p> <ul style="list-style-type: none"> <li>(i) the natural person works under the instructions of the beneficiary and, unless otherwise agreed with the beneficiary, in the premises of the beneficiary;</li> <li>(ii) the result of the work belongs to the beneficiary; and</li> <li>(iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary</li> </ul>	<p>Confirmed.</p>



	Furthermore, natural persons cannot be hired through a "company", so it should concern a contract between beneficiary and the person itself.  <b>Personnel who do not meet all the above conditions should be listed together with the amounts as exceptions in the main report.</b>		<b>Result (Confirmed/Exception/ Not Applicable)</b> Confirmed
<b>Procedures</b>	<b>Standard factual finding and basis for exception reporting</b>		
<p>12. The auditor verified that the calculation of the personnel costs excludes ineligible items as defined in Art.II.19.4 of the FPA, Annex II to Grant Agreement or any costs claimed under other cost categories.</p> <p>The auditor performed a numerical reconciliation between the total amount of personnel costs taken into consideration for the calculation of the personnel rate and the total amount of personnel costs recorded in the statutory accounts.</p> <p>The auditor verified on a sample basis that the appropriate daily rate was used for the personnel costs claimed on the audited work programme.</p> <p><b>Travel and subsistence costs</b></p> <p>13. Travel costs are correctly identified and allocated to the Work Programme and they are in accordance with Beneficiary's internal rules and do not exceed scales recognized for the economy class fares.</p> <p>Travel costs are reported under this category for staff members only</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater. The Beneficiary should provide written evidence of its normal policy for travel costs to enable the Auditor to compare the travel and subsistence costs charged with this policy.</p>	<p>The auditor found that:</p> <ul style="list-style-type: none"> <li>- No ineligible costs were included in the personnel costs;</li> <li>- No differences arose from the numerical reconciliation</li> </ul> <p>The Auditor confirms that the rates used for the calculation of the personnel costs were not based on budgeted or estimated amounts.</p> <p><b>If amounts cannot be reconciled, if ineligible costs were included or if estimates or budgeted amounts were used, this should be reported as an exception in the main report.</b></p>	<p>The Auditor inspected the sample and found that the Beneficiary allocated travel costs to the Work Programme in line with its usual internal policy. The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged, unless VAT could not be recovered.</p> <p>Travel costs of staff members only are reported under this category, otherwise, they should be reported under other specific costs category (or subcontracting costs if relates to a subcontractor)</p> <p>Travel costs and subsistence allowances were in line with the written policy provided by the Beneficiary.</p> <p><b>Costs which are not allocated to Work Programme should be listed (together with the amounts) as exceptions in the</b></p>	Confirmed.

Procedures	main report. Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p><b>Rental, Equipment and depreciation costs</b></p> <p>14. Allocation of equipment subject to depreciation and rent is correctly identified and allocated to the Work Programme.</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	<p>The Auditor traced the equipment charged to the work programme to the accounting records and the underlying invoices.</p> <p>The Beneficiary has documented the link with the work programme on the invoice and purchase documentation, and, where relevant, the project accounting.</p> <p>The asset value was agreed to the invoice and no VAT or other identifiable indirect taxes were charged.</p> <p>The depreciation method used to charge the equipment to the work programme was compared to the Beneficiary's normal accounting policy and found to be the same.</p> <p><b>If assets have been charged which do not comply with the above, they should be listed (together with the amounts) as exceptions in the main report.</b></p>	Confirmed.
<p>15. Inspect documents and obtain confirmations that contracts are awarded according to a procedure including an analysis of best value for money (best price-quality ratio), transparency and equal treatment and in doing so the beneficiary shall take care to avoid any conflict of interests.</p> <p>Procedures should be in line with Art.I.4, II.9 and II.10 of the FPA</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	<p>The Auditor obtained tendering documents for each subcontract entered into and found that the tendering process was followed and that a written analysis of value-for-money had been prepared by the Beneficiary in support of the final choice of subcontractor, or that the contract had been awarded as part of an existing framework contract entered into prior to the beginning of the work programme.</p> <p>Furthermore, procedures set out in Art.I.4 of the FPA were followed, when exceeding the indicated thresholds:</p> <ul style="list-style-type: none"> <li>- three offers from three different companies were requested for procurement contracts with a value of more than 60.000€</li> <li>- call for tender was published for procurement contracts with a value of more than 125.000€</li> </ul> <p>The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged, unless VAT could not be recovered.</p>	Confirmed.

	If the Auditor is not provided with evidence of either of the above situations, the amount of the cost should be listed as an exception in the main report.	
Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p><b>External assistance / Subcontracting costs</b></p> <p>16. Obtain a written description from the Beneficiary regarding 3<sup>rd</sup> party resources used and compare with Annex II to the Grant Agreement.</p>	<p>The Auditor compared the description of the 3<sup>rd</sup> party resources provided by the Beneficiary to the specification in Annex II to the Grant Agreement, and found them to be the same</p> <p><b>If the descriptions do not clearly match, this should be reported as an exception in the main report.</b></p>	Confirmed
<p>17. Inspect documents and obtain confirmations that subcontracts are awarded according to a procedure including an analysis of best value for money (best price-quality ratio), transparency and equal treatment and in doing so the beneficiary shall take care to avoid any conflict of interests.</p>	<p>The Auditor obtained tendering documents for each subcontract entered into and found that the tendering process was followed and that a written analysis of value-for-money had been prepared by the Beneficiary in support of the final choice of subcontractor, or that the contract had been awarded as part of an existing framework contract entered into prior to the beginning of the work programme</p>	Confirmed
<p>Procedures should be in line with Art.I.4, II.9 and II.10 of the FPA</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	<p>Furthermore, procedures set out in Art.I.4 of the FPA were followed, when exceeding the indicated thresholds:</p> <ul style="list-style-type: none"> <li>- three offers from three different companies were requested for procurement contracts with a value of more than 60.000€</li> <li>- call for tender was published for procurement contracts with a value of more than 125.000€</li> </ul> <p>The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged, unless VAT could not be recovered.</p> <p><b>If the Auditor is not provided with evidence of either of the above situations, the amount of the subcontract should be listed as an exception in the main report.</b></p>	Confirmed

Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
<p><b>Other direct costs</b></p> <p>18. Allocation of other direct costs is correctly identified and allocated to the Work Programme.</p> <p>Inspect documents and obtain confirmations that contracts are awarded according to a procedure including an analysis of best value for money (best price-quality ratio), transparency and equal treatment and in doing so the beneficiary shall take care to avoid any conflict of interests.</p> <p>Procedures should be in line with Art.I.4, II.9 and II.10 of the FPA</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	<p>The Auditor traced the other direct costs charged to the work programme to the accounting records and the underlying invoices. The Beneficiary has documented the link with the work programme on the invoice and purchase documentation, and, where relevant, the project accounting.</p> <p>The Auditor obtained tendering documents for <b>each contract entered into</b> and found that the tendering process was followed and that a written analysis of value-for-money had been prepared by the Beneficiary in support of the final choice of contractor, or that the contract had been awarded as part of an existing framework contract entered into prior to the beginning of the work programme.</p> <p>Furthermore, procedures set out in Art.I.4 of the FPA were followed, when exceeding the indicated thresholds:</p> <ul style="list-style-type: none"> <li>- three offers from three different companies were requested for procurement contracts with a value of more than 60.000€</li> <li>- call for tender was published for procurement contracts with a value of more than 125.000€</li> </ul> <p>The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged, unless VAT could not be recovered.</p> <p><b>If the Auditor is not provided with evidence of either of the above situations, the amount of the other direct cost should be listed as an exception in the main report.</b></p>	Confirmed



*The Auditor will attach a list with all the costs sampled as well as an overview sheet as included below:*

Period examined: Period (xx/xx/20xx - xx/xx/20xx)	Grant Agreement Budget (last Annex II or budget after budget transfer after final payment) (€)	Costs claimed by Beneficiary (€)	Amount tested (€)	Eligible costs identified by the Auditor (€)
Cost category				
1. Personnel	500.708,00	466.146,22	466.146,22	466.146,22
2. Travel and subsistence	33.211,00	33.025,63	20.227,21	20.227,21
3. Equipment and depreciation	4.682,00	5.742,46	5.742,46	5.742,46
4. Rental	28.200,00	23.095,12	23.095,12	23.095,12
5. External assistance/subcontracting	40.000,00	46.419,07	25.298,44	25.298,44
6. Other direct costs	74.357,00	95.353,28	71.299,62	71.299,62
<b>TOTAL costs</b>	<b>681.158,00</b>	<b>669.781,78</b>	<b>611.809,07</b>	<b>611.809,07</b>
Sample size (%)		92,83%		

**CLYBOU REVISEURS D'ENTREPRISES SPRL**

30/03/2018

**Represented by Arnaud Clybouw, Partner**

**LIST WITH ALL THE COSTS SAMPLED**



Personnel						
ItemN°	Staff's name	Function	Comments/Remarks	Daily salary cost	Number of days	Total Costs €
1	Anja Leetz	Management	Executive Director	361,34	242,0	87.444,22
2	Grazia Ciold	Management	Deputy Director	308,75	219,0	67.616,42
3	Timothy Eden	Coordination	Development and Membership Officer	99,15	234,0	23.202,06
4	Philippe Vandendaële	Project Staff	Chemicals Policy Advisor	231,30	220,0	50.886,89
5	Adela Maghear	Project Staff	Pharmaceuticals Policy Officer	189,70	230,0	43.631,45
6	Ana-Christina Gaeta	Project Staff	Climate, Energy & Resource Policy Officer	203,17	231,0	46.933,06
7	Aidan Long	Coordination	Communication & Press Officer	227,57	221,0	50.292,37
8	Paola Hernandez Oliván	Project Staff	Food Policy Officer	145,67	175,0	25.492,74
9	Lloyd Evans	Project Staff	Communications Assistant	154,76	240,0	37.141,69
10	Anna Schütz	Project Staff	Conference Assistant	216,68	20,0	4.333,56
11	Erica Nevius	Project Staff	Financial and Administrative Officer	236,61	55,0	13.013,39
12	Edward Bennett	Project Staff	Financial and Administrative Officer	190,54	54,0	10.289,01
13	Maja Milkowska	Project Staff	Research Intern	37,50	66,0	2.474,77
14	Ronna Mercado	Project Staff	Research Intern	12,24	34,0	416,00
15						0,00
16	Negative provision cost personnel Holidays 2017			1,00	-33.444,0	-33.443,98
17	Negative provision cost personnel Holidays 2018			1,00	36.422,6	36.422,56

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Travel and subsistence

4	Brussels - Brussels	General transport in Brussels and to Zaventem airport for meetings	All staff - 2017	1.538,40
7	Wiesloch and Madrid - Buenos Aires	International Committee GPIO meeting - March	Aidan Long and Anja Leetz - 5 days	3.601,46
10	Wiesloch - Stockholm	HIV Health and Development conference - Round 2 - April	Anja Leetz - 2 days	1.227,28
11	Brussels - Vienna	International Conference on Health Promoting hospitals and Health Services conference - April	Ana-Christina Gaeta, Grazia Cioci, Paola Hernandez, Anja Leetz - 3 days	1.585,81
12	Brussels - Berlin	Annual General Meeting - May	All staff - 2 days	1.369,49
13	Brussels - Minneapolis	CleanMed US conference - May	Aidan Long - 5 days	1.948,00
21	Brussels - Ostrava	Environment and Health conference - June	Ana-Christina Gaeta, Lloyd Evans, Anja Leetz - 4 days	1.276,06
25	Brussels - Inverness	Pharma and Priority Chemicals - June	Adela Maghear, Aidan Long, Anja Leetz - 3 days	1.161,10
34	Wiesloch - Taipei	Pharma Green hospitals Asia conference & Global Health Forum - October	Anja Leetz - 8 days	3.420,91
37	Brussels - Bonn	EUKI Climate and Health conference and UBA Pharma event - November	Aidan Long, Lloyd Evans, Ana-Christina Gaeta, Grazia Cioci, Anja Leetz - 4 days	3.098,70

Equipment and depreciation							
ItemN°	Supplier and award procedure	Description	Comments/Remarks (start date of depreciation,...)	Purchase cost(A)	duration in mths work	Total Costs €(E=A*B/C*D)	
1	Depreciation	Depreciation on furniture and	Furniture (14/04/2016) and bicycle (02/03/2016)	381,65	1	100%	381,65
2	Depreciation	Depreciation on IT Equipment	Computer - Apple Macbook (08/06/2015)	167	1	100%	166,70
3	Depreciation	Depreciation on IT Equipment	Computer - Iphone 5 (06/07/2015)	93	1	100%	93,36
4	Depreciation	Depreciation on IT Equipment	Computer - Apple Macbook (16/04/2016)	609	1	100%	609,23
5	Depreciation	Depreciation on IT Equipment	Computer - Apple Macbook (18/06/2016)	855	1	100%	854,58
6	Depreciation	Depreciation on IT Equipment	Computer - Apple Macbook (29/11/2016)	1.214	1	100%	1.213,68
7	Depreciation	Depreciation on IT Equipment	Computer - Apple Macbook (28/12/2016)	784	1	100%	783,95
8	Depreciation	Depreciation on IT Equipment	Computer - Acer Aspire (30/12/2016)	315	1	100%	315,06
9	Depreciation	Depreciation on IT Equipment	Computer - Apple Macbook (28/12/2016)	298	1	100%	297,64
10	Depreciation	Depreciation on IT Equipment	Camera - (30/12/2016)	343	1	100%	342,97
11	Depreciation	Depreciation on IT Equipment	Computer - Acer Aspire (01/12/2017)	295	1	100%	294,69
12	Depreciation	Depreciation Office	Office maintenance (31/12/2009)	389	1	100%	388,95

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Item N°	Supplier and award procedure	Description	Comments/Remarks (e.g.: monthly renting from month x to month y....)	Rental cost	the wor	Total Costs €
1	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (1 Q)	Rent and charges from Jan-March 2017	5.700,00	100%	5.700,00
2	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (2 Q)	Rent and charges from April-June 2017	5.700,00	100%	5.700,00
3	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (3 Q)	Rent and charges from July-Sept 2017	5.700,00	100%	5.700,00
4	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (4 Q)	Rent and charges from Oct-Dec 2017	5.700,00	100%	5.700,00
5	Societe Anonyme du Passage du Nord / rental contract	Annual charges balance due	Invoice 2017050	295,12	100%	295,12

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External assistance / Subcontracting					
Item N°	Supplier and award procedure	Description	Comment/Remarks	Policy Area link	Total Costs €
5	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - Food report 2017	FOOD	3.993,00
8	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Food	FOOD	1.428,00
9	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Annual	GENERAL	2.231,25
11	Direct treaty	CONSULTANT	Sonia Roschnik - Climate Consultant OCT	CLIMATE	2.110,60
12	Direct treaty	CONSULTANT	SOFTCOM - IT support for Accounting soft	GENERAL	2.011,59
20	Direct treaty	DESIGN, LAYOUT, FLYERS & WEB	NIKOLAS PROVATAS - Safer Pharma We	PHARMACEUTICALS	3.500,00
21	beam design and editorial / direct treaty	WEBSITE	BEAM DESIGN AND EDITORIAL - Web de	FOOD	3.000,00
30	Direct treaty	CONSULTANT	Sonia Roschnik - EUKI Climate NHS Cons	CLIMATE	3.200,00
32	Direct treaty	CONSULTANT	Sonia Roschnik - EUKI Climate NHS Cons	CLIMATE	1.920,00
33	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - About	GENERAL	1.904,00



**Other direct costs**

1	Framework agreement	Telephone & Internet staff	Google storage, phone charges, office internet, a	2.485,54	100%	2.485,54
2	Framework agreement	Enibel Cleaning service Office		4.225,32	100%	4.225,32
7	Direct treaty	Subscriptions to news and publicati	Dow Jones, Chemical Watch, Environmental Dat	8.816,72	100%	8.816,72
10	Framework agreement	Social Secretariat Belgium	Partena management fees	5.454,66	100%	5.454,66
11	Framework agreement	Auditors Clybouw	2017149/ 2017073/ 2017145/ 2017197/ 2017211	9.653,19	100%	9.653,19
13	Framework agreement	Employer's liability insurance	Allianz and Mensura insurance	2.727,47	100%	2.727,47
19	Direct treaty	EUKI Bonn Climate Conference - Tr	Flights, trains, accomodation and per diem	12.221,31	100%	12.221,31
20	Direct treaty	AGM Conference - Berlin - May	Members and IC representative travel and subsis	12.080,67	100%	12.080,67
21	Direct treaty	Board meeting - Brussels - March a	Travel and subsistence	3.170,50	100%	3.170,50
30	Direct treaty	SKAT - Danish Tax Authority	VAT payment related to CleanMed 2016 confere	2.764,24	100%	2.764,24
32	Framework agreement	Auditors Clybouw	Provision for audit of financial closing 2017	4.200,00	100%	4.200,00
33	Framework agreement	External Accountant Comfigest	Provision for audit of financial closing 2017	3.500,00	100%	3.500,00

# **FINANCIAL STATEMENTS**



**STANDARD PAYMENT REQUEST  
AND  
FINAL FINANCIAL STATEMENT**

*(including a full summary statement of the receipts and expenditure)*

Grant agreement number+acronym	LIFE16 NGO/SGA/BE/200023 - HCWH Europe
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Legal name of beneficiary	Vereniging Health Care Without Harm Europe
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Address	Rue de la Pepiniere 1, 1000 Brussels
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Reference period	From: 01.01.2017	To: 31.12.2017
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Banking details*:	Name and address of the bank	KBC Bank, Stefaniaplein 10, 1050 Brussels, Belgium
	Bank account n°	738-0415346-14
	I.B.A.N	BE94 7380 4153 4614
	Bank account holder	Health Care Without Harm Europe
	Payment reference (if necessary)	EC Grant 2017

Conversion rate option used (see art.I.6 of FPA) <a href="http://ec.europa.eu/budget/contracts_grants/info_contracts/Infoeuro/infoeuro_en.cfm">http://ec.europa.eu/budget/contracts_grants/info_contracts/Infoeuro/infoeuro_en.cfm</a>	Non applicable
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I certify on my honour that the information contained in this payment request is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the grant agreement.  
This report is accompanied by either:  
- copies of the three highest invoices for each cost category, except for travel & subsistence costs. And copies of employment contract, pay slips and daily rate calculation table for the staff member having the highest costs and being not fully assigned to the work program is requested  
OR  
- a certificate on financial statement when EU requested funding is at least 100.000€

*I hereby request the payment of the balance for the operating grant agreement referred to above.*

Name of legal/statutory representative:	Anja Leetz
Title:	Ms.
Function:	Executive Director
Date:	XXXXXXXX
Signature:	Anja Leetz

\* If bank account is different from the one stated in the grant agreement, please submit a new financial identification form. The template is available on the following website:  
[http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/financial\\_id/financial\\_id\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm)

**Enclosures:** - Excel Workbook either on a diskette, CD-Rom or sent by e-mail  
- External audit report if EU contribution is at least 100.000€



Grant agreement: LIFE16 NGO/SGA/BE/200023 - HCWH Europe

## Final Financial Statement - Summary

Financial year (01/12/2017 - 31/12/2017):

Part A: Eligible expenditure/costs categories	€	Part B: Income and revenues	€
a) Personnel	466.146,22	a) Contribution requested from the Commission by the present application	401.869,07
b) Travel and subsistence	33.025,63	b) Contribution of the applicant (beneficiary), including membership fees	0,00
c) Equipment and depreciation	5.742,46	c) Co-financing from member organizations	144.454,26
d) Rental	23.095,12	c) Other sources of co-financing	113.055,12
e) External assistance / Subcontracting	46.419,07	e) Other revenues	10.403,41
f) Other direct costs	95.353,28		
<b>TOTAL</b>	<b>669.781,78</b>	<b>TOTAL</b>	<b>669.781,86</b>
<b>Part C: Ineligible expenditure</b>	<b>€</b>	<b>Part D: Income outside the work programme</b>	<b>€</b>
a) Costs assigned for activities outside the work programme		a) Financing outside the work programme	
b) Costs covered by other EU financing		b) Other EU financing	348,75
c) Reserve	-10.321,26	c) Sources of the reserve	1521,06
d) Other ineligible costs	12.321,21	d) Other sources of income	130,14
<b>TOTAL</b>	<b>1.999,95</b>	<b>TOTAL</b>	<b>1999,95</b>





Personnel						
Item N°	Staff's name	Function	Comments/Remarks	Daily salary cost	Number of days	Total Costs €
1	Auja Leitz	Management	Executive Director	361,34	242,0	87.444,22
2	Grazia Cicci	Management	Deputy Director	308,75	219,0	67.616,42
3	Timothy Eden	Coordination	Development and Membership Officer	99,15	234,0	23.202,06
4	Philippe Vandembiele	Project Staff	Chemicals Policy Advisor	231,30	220,0	50.886,89
5	Aida Maghaur	Project Staff	Pharmaceuticals Policy Officer	189,70	230,0	43.631,45
6	Ava-Christine Gaude	Project Staff	Climate, Energy & Resource Policy Officer	203,17	231,0	46.933,06
7	Adam Long	Coordination	Communication & Press Officer	227,57	221,0	50.292,37
8	Piedad Hernandez Oliven	Project Staff	Food Policy Officer	145,67	175,0	25.492,74
9	Lloyd Evans	Project Staff	Communications Assistant	154,76	240,0	37.141,69
10	Anna Schulz	Project Staff	Conference Assistant	216,68	20,0	4.333,56
11	Erica Nevius	Project Staff	Financial and Administrative Officer	236,61	55,0	13.013,39
12	Edward Bennett	Project Staff	Financial and Administrative Officer	190,54	54,0	10.289,01
13	Maja Milkovska	Project Staff	Research Intern	37,50	66,0	2.474,77
14	Roma Merzido	Project Staff	Research Intern	12,24	34,0	416,00
15						0,00
16						0,00
16	Negative provision cost personnel holidays 2017			1,00	-33.444,0	-33.443,98
17	Negative provision cost personnel holidays 2018			1,00	36.422,6	36.422,56
18						0,00
19						0,00
20						0,00
21						0,00
22						0,00
23						0,00
24						0,00
25						0,00
26						0,00
27						0,00
28						0,00
29						0,00
30						0,00
31						0,00
32						0,00
33						0,00



Personnel						
Item N°	Staff's name	Function	Comments/Remarks	Daily salary cost	Number of days	Total Costs €
34						0,00
35						0,00
36						0,00
37						0,00
38						0,00
39						0,00
40						0,00
41						0,00
42						0,00
43						0,00
44						0,00
45						0,00
46						0,00
47						0,00
48						0,00
49						0,00
50						0,00
<b>TOTAL</b>						<b>486.146,22</b>

Total number of staff employed for the work programme:





Travel and subsistence				
Item N°	Destination: Journey from - to	Description/Reasons for travel (name of meeting, event,...)	Comments/Remarks (who is travelling*, number of days,...) * staff members only, otherwise to report in other costs	Actual costs per travel
1	Wiesloch - Brussels	Office Brussels - January	Anja Leetz - 4 days	291,00
2	Annual TrainCard BahnCard 50	Annual BahnCard train ticket - 2017016	Annual travel card for Anja Leetz	255,00
3	Wiesloch - Berlin	Global Health and Innovation conference - February	Anja Leetz - 2 days	152,15
4	Brussels - Brussels	General transport in Brussels and to Zaventem airport for meetings	All staff - 2017	1.538,40
5	Stockholm Arlanda airport - Stockholm	First Nordic Conference on Sustainable Healthcare - February	Anja Leetz - 1 day	171,97
6	Wiesloch - Inverness (via Stockholm above)	Global Green and Healthy Hospitals (GGHH) meeting - February	Anja Leetz - 2 days	941,00
7	Wiesloch and Madrid - Buenos Aires	International Committee GPIO meeting - March	Aidan Long and Anja Leetz - 5 days	3.601,46
8	Brussels - Nijmegen	CleanMed Nijmegen - April	Aidan Long and Anja Leetz - 1 day	255,65
9	Wiesloch - Helsinki	HIV Health and Development conference - Round 1 - April	Anja Leetz - 2 days	692,70
10	Wiesloch - Stockholm	HIV Health and Development conference - Round 2 - April	Anja Leetz - 2 days	1.227,28
11	Brussels - Vienna	International Conference on Health Promoting hospitals and Health Services conference - April	Ana-Christina Gaeta, Grazia Cioci, Paola Hernandez, Anja Leetz - 3 days	1.585,81
12	Brussels - Berlin	Annual General Meeting - May	All staff - 2 days	1.369,49
13	Brussels - Minneapolis	CleanMed US conference - May	Aidan Long - 5 days	1.948,00
14	Wiesloch - Brussels	European Health Climate Council - May	Anja Leetz - 2 days	259,20
15	Brussels - Berlin	Refresh Food Waste conference - May	Paola Hernandez - 2 days	386,41
16	Brussels - Warsaw	European Climate Foundation - Fundraising / Networking - May	Tim Eden - 3 days	530,17
17	Brussels - Berlin	Green & Sustainable Chemistry conference - May	Philippe Vandendaele, Grazia Cioci - 4 days	428,20
18	Wiesloch - Berlin	Mainstreaming Sustainable Chemistry - May	Anja Leetz - 2 days	171,60
19	Wiesloch - Geneva	World Health Assembly - June	Anja Leetz - 3 days	669,86
20	Brussels - Paris	European Health Climate Council - June	Ana-Christina Gaeta - 2 days	349,45
21	Brussels - Ostrava	Environment and Health conference - June	Ana-Christina Gaeta, Lloyd Evans, Anja Leetz - 4 days	1.276,06
22	Brussels - Esslingen	NurSus conference - June	Time Eden - 3 days	64,35
23	Brussels - Rome	Global Procurement conference - July	Grazia Cioci, Paola Hernandez - 3 days	551,56
24	Brussels - Amsterdam	HealthEurope Pharma Conference - June cancelled	Adela Maghear - 1 day	34,00
25	Brussels - Inverness	Pharma and Priority Chemicals - June	Adela Maghear, Aidan Long, Anja Leetz - 3 days	1.161,10
26	Brussels - Cambridge	Sustainable Health Symposium: Global Perspectives - July	Ana-Christina Gaeta - 2 days	303,29
27	Brussels	Members meeting in office - July	Staff and members - 1 day	33,50
28	Brussels - Stockholm	Antimicrobial Resistance conference - August	Adela Maghear - 2 days	41,54
29	Frankfurt - Dublin	International Committee retreat - September	Anja Leetz - 5 days	1.083,20
30	Wiesloch - Bonn	Improving hygiene in healthcare facilities - September	Anja Leetz - 2 days	179,70



Travel and subsistence				
Item N°	Destination: Journey from - to	Description/Reasons for travel (name of meeting, event,...)	Comments/Remarks (who is travelling*, number of days,...) * staff members only, otherwise to report in other costs	Actual costs per travel
	Wiesloch - Budapest	World Health Organisation meeting - September	Aidan Long - 4 days	596,22
31	Brussels - Tallinn	Circular Procurement conference - October	Grazia Cioci, Paola Hernandez - 3 days	994,30
32	Brussels - Utrecht	Green Pharmacy conference - October	Adela Maghear - 2 days	227,95
33	Wiesloch - Taipei	Pharma Green hospitals Asia conference & Global Health Forum - October	Anja Leetz - 8 days	3 420,91
34	Brussels - Gothenburg	Ethics and Value Challenges in Antibiotic Resistance Management conference - November	Adela Maghear - 2 days	626,70
35	Brussels - Dusseldorf	End of Amalgam Chemicals conference - November	Philippe Vandendaele - 2 days	336,38
36	Brussels - Bonn	EUKI Climate and Health conference and UBA Pharma event - November	Aidan Long, Lloyd Evans, Ana-Christina Gaeta, Grazia Cioci, Anja Leetz - 4 days	3 098,70
37	Brussels - Oslo	EWGEPP Food conference - November	Grazia Cioci - 2 days	534,71
38	Brussels - Dusseldorf	Grupo Awards Ceremony - November	Tim Eden - 2 days	195,37
39	Brussels - Riga	Reduce Pharmaceuticals in the Baltic sea - November	Adela Maghear, Maja Milkowska, Anja Leetz - 2 days	691,55
40	Brussels - London	Salesforce training - Communications - November	Aidan Long, Lloyd Evans - 1 day	293,74
41	Wiesloch - Geneva	World Health Organisation Consultation on Antimicrobial Resistance	Anja Leetz - 2 days	454,00
42				
43				
44				
45				
46				
47				
48				
49				
50				
<b>TOTAL</b>				<b>33.028,03</b>







LIFE14 NGO-93AMBE/20023 - HDWH Euroce

Rental						
Item N°	Supplier and award procedure	Description	Comments/Remarks (e.g.: monthly renting from month x to month y,...)	Rental cost	% allocation to the work programme	Total Costs €
1	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (1 Q)	Rent and charges from Jan-March 2017	5.700,00	100%	5.700,00
2	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (2 Q)	Rent and charges from April-June 2017	5.700,00	100%	5.700,00
3	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (3 Q)	Rent and charges from July-Sept 2017	5.700,00	100%	5.700,00
4	Societe Anonyme du Passage du Nord / rental contract	Office space rental fee (4 Q)	Rent and charges from Oct-Dec 2017	5.700,00	100%	5.700,00
5	Societe Anonyme du Passage du Nord / rental contract	Annual charges balance due	Invoice 2017050	295,12	100%	295,12
6						0,00
7						0,00
8						0,00
9						0,00
10						0,00
11						0,00
12						0,00
13						0,00
14						0,00
15						0,00
16						0,00
17						0,00
18						0,00
19						0,00
20						0,00
21						0,00
22						0,00
23						0,00
24						0,00
25						0,00
26						0,00
27						0,00
28						0,00
29						0,00
30						0,00
31						0,00
32						0,00
33						0,00
34						0,00
35						0,00
36						0,00
37						0,00
38						0,00
39						0,00
40						0,00
<b>TOTAL</b>						<b>23.095,12</b>



LIFE14 NSRD/GA/RE/201029 - HCWH-EU/ma

External assistance / Subcontracting					
Item N°	Supplier and award procedure	Description	Comment/Remarks	Policy Area link	Total Costs €
	beam design and editorial / direct treaty	WEBSITE	BEAM DESIGN AND EDITORIAL - Safer Pharma 2017015	PHARMACEUTICALS	360,00
1	TB Manfred Klade / Direct Treaty	EXTERNAL ASSISTANCE	TB Manfred Klade - Consultant participation and report 2017111	CHEMICALS	638,00
2	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Annual report 2017112	GENERAL	1.285,20
3	Direct treaty	Translation of Food report into French and Spanish	JUST DANISH - Food report 2017121	FOOD	1.201,23
4	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - Food report 2017143	FOOD	3.993,00
5	Direct treaty	CONSULTANT	Sonia Roschnik - Climate Consultant MAY 2017167	CLIMATE	1.400,00
6	Direct treaty	CONSULTANT	CONGRESS UND PRESSE MARTINA SCHUTZ - Membership support 2017172	MEMBERSHIP SUPPORT	641,46
7	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Food report in Spanish 2017183	FOOD	1.428,00
8	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Annual report 2017237	GENERAL	2.231,26
9	Framework agreement	EXTERNAL ASSISTANCE	EEB ECHA joint expert for accredited stakeholder NGO group 2017256	CHEMICALS	639,00
10	Direct treaty	CONSULTANT	Sonia Roschnik - Climate Consultant OCT 2017285	CLIMATE	2.110,60
11	Direct treaty	CONSULTANT	SOFTCOM - IT support for Accounting software 2017302	GENERAL	2.011,56
12	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - EDCs and Medical devices brochure 2017333	CHEMICALS	892,50
13	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Mercury in dental amalgam factsheet 2017336	CHEMICALS	892,50
14	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Pharma pollution brochure in three languages 2017337	PHARMACEUTICALS	1.071,00
15	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Water reuse factsheet 2017338	PHARMACEUTICALS	892,50
16	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Energy efficient factsheet 2017339	CLIMATE	892,50
17	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Food waste, procurement, malnutrition factsheet 2017342	FOOD	892,50
18	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - Food report in three languages 2017343	FOOD	862,00
19	Direct treaty	DESIGN, LAYOUT, FLYERS & WEB	NIKOLAS PROVATAS - Safer Pharma Website 2017344	PHARMACEUTICALS	3.500,00
20	beam design and editorial / direct treaty	WEBSITE	BEAM DESIGN AND EDITORIAL - Web design and development 2017347	FOOD	3.000,00
21	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - About HCWH Europe leaflet 2017352	GENERAL	909,95
22	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - EDCs and Medical Devices brochure 2017353	CHEMICALS	729,12
23	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - Energy efficient factsheet 2017354	CLIMATE	1.377,71
24	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - Food waste, procurement, malnutrition factsheet 2017355	FOOD	876,90
25	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - Mercury in dental amalgam factsheet 2017356	CHEMICALS	729,12
26	Public tender	EXTERNAL ASSISTANCE	DEREUME PRINTING - Water reuse factsheet 2017357	PHARMACEUTICALS	879,90
27	beam design and editorial / direct treaty	WEBSITE	BEAM DESIGN AND EDITORIAL - Web design and development Disrupting health, Safer Pharma and Cleanmed 2017359	COMMUNICATIONS	1.220,00
28	Public tender	EXTERNAL ASSISTANCE	UTILITAS GROUP KFT - Pharma video Russian translation 2017360	PHARMACEUTICALS	166,10
29	Direct treaty	CONSULTANT	Sonia Roschnik - EUKI Climate NHS Consultant 1st instalment DEC 2017361	CLIMATE	3.200,00
30	Public tender	EXTERNAL ASSISTANCE	UTILITAS GROUP KFT - Pharma animated video 2017367	PHARMACEUTICALS	31,74
31	Direct treaty	CONSULTANT	Sonia Roschnik - EUKI Climate NHS Consultant 2nd instalment DEC 2017398	CLIMATE	1.820,00
32	Public tender	CONSULTANT DESIGNER	PRINDESIGN BERLIN, Marc Prinz - About HCWH Europe leaflet 2017399	GENERAL	1.804,00
33	Direct treaty	CONSULTANT	Sonia Roschnik - Climate Consultant JUL/AUG 2017411	CLIMATE	1.280,00
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
<b>TOTAL</b>					<b>48.419,07</b>



LIFE16 NQ 0939/AG2020223 - HCWH Europe

Other direct costs						
Item #	Supplier and award procedure	Description	Comments/Remarks	Purchase cost	% as assigned for the execution of the work programme	Total cost €
1	Framework agreement	Telephone & Internet staff	Google storage, phone charges, office internet, antivirus and phone charges	2 485,54	100%	2.485,54
2	Framework agreement	Enbel Cleaning service Office		4 225,32	100%	4.225,32
3	Framework agreement	ENI Gas - Electricity & Gas Office		1 499,41	100%	1.499,41
4	Direct treaty	Postal charges		394,72	100%	394,72
5	Direct treaty	Bank charges		682,32	100%	682,32
6	Direct treaty	Small office supply for the office (Supermarket and small IT equipment)	Coffee, tea, milk, oil, pepper, garbage bags, cleaning products, toilet paper, postlers, printer cartridges, paper, computer cables	1 932,38	100%	1.932,38
7	Direct treaty	Subscriptions to news and publications	Dow Jones, Chemical Watch, Environmental Data Services, Politico 2017017/ 2017281/ 2017004/ 2017151/ 2017340	8 816,72	100%	8.816,72
8	Framework agreement	Edenred - Lunch vouchers management fees		1 844,98	100%	1.844,98
9	Framework agreement	Social Secretariat Germany	Albert Ackstaller management fees	1 201,20	100%	1.201,20
10	Framework agreement	Social Secretariat Belgium	Partena management fees	5 454,68	100%	5.454,68
11	Framework agreement	Auditors Ciybouw	2017149/ 2017073/ 2017145/ 2017197/ 2017212/ 2017273	9 653,19	100%	9.653,19
12	Direct treaty	Edenred - Eco lunch vouchers 2017		1 682,00	100%	1.682,00
13	Framework agreement	Employee's liability insurance	Allianz and Manera insurance	2 727,47	100%	2.727,47
14	Direct treaty	Photocopies, printing cost	Batch photocopies, printing cost for business cards and CleanMed 2018 postlers	1 191,39	100%	1.191,39
15	Direct treaty	Conference registration fee	International conference on Health Promoting Hospitals and Health Services in Vienna - 2017035/ 2017059	2 000,00	100%	2.000,00
16	Direct treaty	Conference registration fees	9th Ministerial Conf. on Env. and Health, UJA, EPC, 2nd Green and Sustainable Chemistry Conference, Reinventing NGOs, Global European Foundation Centre - 2017011	1 820,97	100%	1.820,97
17	Direct treaty	Membership Fees		1 000,00	100%	1.000,00
18	Direct treaty	EUKI Bonn Climate Conference costs - November	Rental of space and catering costs - 2017300	424,35	100%	424,35
19	Direct treaty	EUKI Bonn Climate Conference - Travel and subsistence participants	Flights, trains, accommodation and per diem	12 221,31	100%	12.221,31
20	Direct treaty	AGM Conference - Berlin - May	Members and IC representative travel and subsistence, public transport, venue and catering costs	12 080,67	100%	12.080,67
21	Direct treaty	Board meeting - Brussels - March and May	Travel and subsistence	3 170,50	100%	3.170,50
22	Direct treaty	International Conference on Health Promoting Hospitals and Health - Vienna - April	Travel and subsistence for participants	568,15	100%	568,15
23	Direct treaty	HCWH Europe's food waste in healthcare workshop at EP - Brussels - June	Travel and subsistence for participants and catering costs	1 360,28	100%	1.360,28
24	Direct treaty	European Healthcare Climate Council conference - Paris - June	Travel and subsistence for members	1 401,62	100%	1.401,62
25	Direct treaty	POPRC (Persistent Organic Pollutants Review Committee) conference - Rome - October	Travel and subsistence for Board member - 2017341	1 075,22	100%	1.075,22
26	Direct treaty	HCWH Europe's Medical Devices Regulation workshop at EP - Brussels - November	Travel and subsistence for participants	1 971,64	100%	1.971,64
27	Direct treaty	International Committee meeting - Buenos Aires	HCWH staff travel costs - 2017039 / 2017219	700,52	100%	700,52
28	Direct treaty	HCWH Europe lunch / Christmas dinner	Team dinner, lunch and Christmas dinner	749,66	100%	749,66
29	Direct treaty	Design flyer, website and program	Communications tool	169,83	100%	169,83
30	Direct treaty	SKAT - Danish Tax Authority	VAT payment related to CleanMed 2016 conference in Copenhagen	2 764,24	100%	2.764,24
31	Direct treaty	Miscellaneous		382,90	100%	382,90
32	Framework agreement	Auditors Ciybouw	Provision for audit of financial closing 2017	4 200,00	100%	4.200,00
33	Framework agreement	External Accountant Comfiscgest	Provision for audit of financial closing 2017	3 500,00	100%	3.500,00
34						0,00
35						0,00
36						0,00
37						0,00
38						0,00
39						0,00
40						0,00
41						0,00
42						0,00
43						0,00
44						0,00
45						0,00
46						0,00
47						0,00
48						0,00
49						0,00
50						0,00
TOTAL						



Can your organisation recover VAT?

No

If not and VAT has been charged to the work programme, please:

- fill-in VAT amounts claimed under each cost category  
 - provide us with an official statement from your national tax authorities ascertaining that the VAT cannot be recovered

- If your national tax authorities do not deliver such a certificate, the audit report should certify that VAT is not recoverable  
 - If you cannot easily identify VAT in your accounting system (see financial guidelines on non-recoverable VAT), we could accept estimates of VAT, based on reasonable percentage, according to the organisation's national rules. If a certificate on the financial statement has to be provided with the final financial statement, the auditor will have to confirm that the estimates declared are reasonable

Non deductible VAT		
Eligible expenditure/costs categories	Total costs, VAT included in €	Of which, VAT amounts to
a) Personnel	466.146	0
b) Travel and subsistence	33.026	6605,126
c) Equipment and depreciation	5.742	1148,492
d) Rental	23.095	0
e) External assistance / Subcontracting	46.419	9283,814
f) Other direct costs	95.353	19070,656
<b>TOTAL</b>	<b>669.782</b>	<b>36.108</b>



# **TERMS OF REFERENCE**





## CLYBOUW Réviseurs d'entreprises

Oosterveldlaan 246  
B-2610 Anvers (Wilrijk)  
Tél. 0032(3)440 41 26 • 0032(3)443 72 90  
Fax 0032(3)440 04 38  
audit@clybouw.net

Health Care Without Harm Europe (HCWH  
Europe) ASBL  
Rue de la Pépinière 1  
1000 Brussels

Votre correspondant      *Arnaud Clybouw*  
Nos références            *ACJJ/18079*  
Vos références  
Date                            *28 mars 2018*

Terms of Reference for an Independent Report of Factual Findings on costs claimed under a Grant Agreement financed by the Executive Agency for Small and Medium-Sized Enterprises (EASME) hereinafter referred to as "the Agency"

Dear Sirs,

The following are the terms of reference ("ToR") on which Health Care Without Harm Europe (HCWH Europe) ASBL 'the Beneficiary' agrees to engage Clybouw Réviseurs d'Entreprises SPRL 'the Auditor' to provide an independent report of factual findings on a Financial Statement(s)<sup>1</sup> prepared by the Beneficiary and to report in connection with a European Union financed grant agreement, concerning LIFE16 NGO/SGA/BE/200023 (the 'Grant Agreement'<sup>2</sup>). Where in these ToR 'the Agency' is mentioned this refers to its quality as signatory of the Grant Agreement with the Beneficiary. The European Union is not a party to this engagement.

### 1.1 Responsibilities of the Parties to the Engagement

'The Beneficiary' refers to the legal entity that is receiving the grant and that has signed the Grant Agreement with the Agency.

- The Beneficiary is responsible for preparing a Financial Statement for the Work Programme financed by the Grant Agreement in compliance with such agreements and providing it to the Auditor, and for ensuring that this Financial Statement can be properly reconciled to the Beneficiary's accounting and bookkeeping system and to the underlying accounts and records. Notwithstanding the procedures to be carried out, the Beneficiary remains at all times responsible and liable for the accuracy of the Financial Statement.

<sup>1</sup> Financial Statement in this context refers solely to Form C - Annex VI by which the Beneficiary claims costs under the Grant Agreement.

<sup>2</sup> Grant agreement relates to specific grant agreement (SGA) concluded between EASME and the beneficiary in the context of a Framework Partnership Agreement (FPA)

*André CLYBOUW*  
Réviseur d'entreprises  
Réviseur agréé pour les entreprises financières, les  
entreprises d'assurances et les institutions de  
retraite professionnelle  
Professeur Lessius Hogeschool • KU Leuven

*Arnaud CLYBOUW*  
Réviseur d'entreprises  
Expert-Comptable  
Master en Sciences Economiques Appliquées  
Master en Droit  
Master en Criminologie  
Master en Notariat

*Nicole LAMBERTS*  
*Francis BUYTAERT*  
Expert-comptable - Conseil fiscal

S.C.P.R.L.  
BCE (T.V.A.) 0446.129.922 • RPM Anvers

Bureau au Luxembourg: L-8362 Grass, Rue de Kleinbettingen 4  
Tél. 00352 26 37 66 33 • Fax 00352 26 45 83 67 • auditlux@clybouw.net



- The Beneficiary is responsible for the factual statements which will enable the Auditor to carry out the procedures specified, and will provide the Auditor with a written representation letter supporting these statements, clearly dated and stating the period covered by the statements.
- The Beneficiary accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Beneficiary providing full and free access to the Beneficiary's staff and its accounting and other relevant records.

'The Auditor' refers to the Auditor who is responsible for performing the agreed-upon procedures as specified in these ToR, and for submitting an independent report of factual findings to the Beneficiary.

The Auditor must be independent from the Beneficiary.

- The Auditor is qualified to carry out statutory audits of accounting documents in accordance with the Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC or similar national regulations.
- The procedures to be performed are specified by the Agency and the Auditor is not responsible for the suitability and appropriateness of these procedures.

## 1.2 Subject of the Engagement

The subject of this engagement is the final Financial Statement in connection with the Grant Agreement for the period covering 01/01/2017 to 31/12/2017.

## 1.3 Reason for the Engagement

The Beneficiary is required to submit to the Agency a certificate on a Financial Statement in the form of an independent report of factual findings produced by an external auditor in support of the payment requested by the Beneficiary under Article 4.1 of the Grant Agreement. The Authorizing Officer of the Agency requires this Report as he makes the payment of costs requested by the Beneficiary conditional on the factual findings of this Report.

## 1.4 Engagement Type and Objective

This constitutes an engagement to perform specific agreed-upon procedures regarding an independent report of factual findings on costs claimed under the Grant Agreement.

As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Agency derives its assurance by drawing its own conclusions from the factual findings reported by the Auditor on the Financial Statement and the payment request of the Beneficiary relating thereto. The Auditor shall include in its Report that no conflict of interest exists between it and the Beneficiary in establishing this Report, as well as the fee paid to the Auditor for providing the Report.

## 1.5 Scope of Work

1.5.1 The Auditor shall undertake this engagement in accordance with these ToR and:

- in accordance with the International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the IFAC;



- in compliance with the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Agency requires that the Auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*.

#### 1.5.2 Planning, procedures, documentation and evidence

The Auditor should plan the work so that the procedures can be effectively performed. For this purpose he performs the procedures specified in 1.9 of these Terms of Reference ('Scope of Work - Compulsory Report Format and Procedures to be Performed') and uses the evidence obtained from these procedures as the basis for the Report of factual findings.

#### 1.6 Reporting

The Report of factual findings, an example of which is attached to this ToR, should describe the purpose and the agreed-upon procedures of the engagement in sufficient detail in order to enable the Beneficiary and the Agency to understand the nature and extent of the procedures performed by the Auditor. Use of the reporting format attached is compulsory. The Report should be written in the language indicated in Article 4.3 of the Grant Agreement. In accordance with Article II.27 of the Framework Partnership Agreement (FPA), the Agency and the Court of Auditors have the right to audit any work carried out under the project for which costs are claimed from the Union, including the work related to this engagement.

#### 1.7 Timing

The Report should be provided by 31/3/2018.

#### 1.8 Other Terms

Our fees for the engagements are 2.100,00 EUR and are stated exclusive VAT.

Clybouw Réviseurs d'Entreprises SPRL  
Represented by Arnaud Clybouw  
28/3/2018

Health Care Without Harm Europe a.s.b.l.  
Represented by   
28/3/2018

Ankers Balustedt  
Chair of the Board





## Contractual Framework For Services

These Terms of Business together with the Engagement Letter form the entire agreement between the parties ("the Agreement").

All terms used in the Engagement Letter shall have the same meaning as in these Terms of Business and vice versa. In the event of any inconsistency between the Engagement Letter and these Terms of Business, the Terms of Business shall prevail, except where amended in the Engagement Letter by specific reference to the relevant clause of the Terms of Business.

"Clybouv Réviseurs d'Entreprises / Bedrijfsrevisoren" are referred to as "we" or "us", and references in these Terms of Business shall be construed accordingly. References in these Terms of Business to "the Client" shall refer to each and every party to the Agreement, other than us.

References in these Terms of Business to the "Law" shall refer to the law of 22 July 1953 relating to the creation of the Belgian Institute of Registered Auditors and the organization of the public supervision of the audit profession ("*Wet van 22 Juli 1953 houdende oprichting een Instituut van de Bedrijfsrevisoren en organisatie van het publiek toezicht op het beroep van bedrijfsrevisor/ Loi du 22 juillet 1953 créant un Institut des Réviseurs d'Entreprises et organisant la supervision publique de la profession de réviseur d'entreprises*").

### Article 1 - Scope of the Terms of Business

These Terms of Business apply to all the services we render, as specified in the Engagement Letter ("the Services"), by reference to one of the following categories:

- 1.1. Assurance Engagements, being engagements assigned to us in accordance with or by virtue of a law or similar act where we perform procedures of an audit nature, including reviews, on financial information. These include but are not limited to engagements assigned to us as a natural extension of our function, by professional practices or by reference to the auditor's function by a foreign legal system. They notably include engagements to be performed on the basis of the knowledge of an entity that we have acquired in such function, such as reports on group consolidation reporting forms, issuance of comfort letters, reports on pro-forma or forecast financial information, as well as reports on interim financial information. The engagements referred to in article 17 of the Law are Assurance Engagements in the sense of these Terms of Business.
- 1.2. Other Engagements, being engagements other than those defined as Assurance Engagements in point 1.1. above. These Other Engagements are not by definition, designed to provide any assurance on Client information. Consequently, such work will be based on information and explanations provided by the Client, the accuracy of which we shall not seek to verify except to the extent required by applicable professional standards or provided for by the Engagement Letter.

### Article 2 - Limitations of our obligations

- 2.1. We are under no obligation:
  - a) to ensure that the Services have been performed in compliance with the laws of a foreign jurisdiction; or
  - b) to report that during the period covered by the Agreement, the Client has not complied with all legal or regulatory requirements, notably in the areas of civil, company, commercial, tax, labour and competition law, unless Belgian law requires us to report on such compliance; or
  - c) to ensure that during the period covered by the Agreement, the Client has taken full advantage of any investment aids, subsidies, miscellaneous allowances or any other benefits or opportunities offered by any law or regulation.
- 2.2. We are under no obligation to inform the Client of any change in legislation or regulations or to inform the Client of the potential consequences of such changes for the Client.
- 2.3. We shall not be deemed to have knowledge of information from other engagements for the purposes of the provision of the Services, except to the extent specified in the Engagement Letter.
- 2.4. Unless otherwise provided by law or by professional regulations, we will not bear any responsibility in respect of the effect on our report of any events occurring after the date of our report, and we will have no liability whatsoever to update such report.

### Article 3 - Binding character

- 3.1. We will only be bound by our final reports, opinions and conclusions submitted to the Client in printed form signed by a duly authorised person.
- 3.2. Draft documents, whether communicated electronically or in printed form, and oral advice will not constitute our final reports, opinions or conclusions. We will have no liability for the content or use of any such draft documents or oral advice, except where their content is confirmed subsequently in a final, signed report or letter.

### Article 4 - Intellectual Property Rights

We will retain all copyright and other intellectual property rights in everything we develop either before or during the course of the engagement, including systems, methodologies, software and know-how. We will also retain all copyright and other intellectual property rights in all reports, deliverables, written advice, working papers, files or other materials provided by us to the Client in the context of the engagement, including electronic documents and files.

### Article 5 - Retention of Working Papers

Upon completion of the Services, we will retain all related documents and files for the period provided by the law, for the type of Services covered by the Engagement Letter after which time, in the absence of separate written arrangements to the contrary, we may destroy them without informing the Client.



#### Article 6 - Client's information obligations

- 6.1. To the extent that our Services are dependent on information and explanations to be provided by the Client or on the Client's behalf, the Client will ensure that such information and explanations are provided on a timely basis and that all such information and explanations are complete, accurate and not misleading. Where information or explanations are based on assumptions, the Client will provide us with relevant details. The Client is responsible for informing us immediately if there are any changes to the information or explanations provided, if the information or explanations provided should no longer be relied upon or if the assumptions previously presented to us are no longer appropriate.
- 6.2. When the Client uses or provides us with third-party information, support or materials, the Client will ensure that it has appropriate agreements in place with those third parties to enable us to perform the Services. The Client will be responsible for the management of such third parties, the quality of their input and work and for the payment of their fees. Unless required by law or applicable professional standards or the Engagement Letter, we will not seek to verify the accuracy of the information, support or materials provided by such third parties.
- 6.3. In the event that the Client fails to provide us with relevant information and explanations, we may not be able to perform or complete our performance of the Services, or may have to include appropriate qualifications in any report we are required to issue under the Agreement. Ultimately and except as otherwise provided by law or professional regulations, we have the right to discontinue providing the Services without notice, or to terminate or suspend the Agreement with immediate effect in accordance with article 12 below. In this case, our rights are determined in accordance with article 13.4 below.

#### Article 7 - Fees and billing

- 7.1. Our fees are computed on the basis of time spent by our partners, directors, employees and agents or on a flat-rate basis and the levels of skill and responsibility required. Our fees take account of various factors including, for example:
  - the results of our preliminary review of the Client's records and representations, as well as of publicly available information;
  - the extent of our planned reliance on information and explanations provided by the Client;
  - the expected level of assistance to be provided by the Client, including the quality and timeliness of documents and other information to be provided to us, as well as access to and cooperation by management, accounting staff and other operational staff when deemed necessary.

Should the factual circumstances we encounter be inconsistent with the assumptions underlying our fee estimates, or if other matters beyond our reasonable control require additional effort on our part, over and above that on which our estimated fees are based, we may adjust our fees, even on a flat-rate basis, the case being in accordance with the mandatory procedure provided for by the applicable law, and planned completion dates.

- 7.2. In respect of production of our documents or the hearing of our personnel as witnesses in connection with the Services, the Belgian law on professional secrecy ("*secret professionnel/beroepsgeheim*") will apply. However, in the event we are requested or authorised by the Client, to the extent permitted by law, or are required by law to produce our documents or to attend hearings, the Client will bear, our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests, so long as we are not a party to the proceeding in which the information is sought.
- 7.3. Any direct expenses specifically contracted with third parties we incur in performing the Services are not included in the fees and will be billed in addition to our fees, including the variable contributions on turnover (including per assignment) that we are required to pay to the Belgian Institute of Registered Auditors. Upon the Client's request, we shall provide supporting documents as evidence of expenses incurred.
- 7.4. Our fees and expenses will be billed at appropriate intervals in accordance with the calendar defined in the Engagement Letter. In the absence of such a calendar, the fees will be billed at the end of the engagement. Invoices are payable by the Client on receipt.
- 7.5. Fees and expenses are stated exclusive of any taxes or duties. The Client will pay VAT and any other taxes and duties for which the Client is legally liable.
- 7.6. If the Client disputes all or part of an invoice, the Client will notify us to that effect in writing within 30 calendar days following receipt of the invoice. In any event, the Client will not withhold payment for any undisputed items included in the invoice.
- 7.7. If the Client refuses to pay undisputed amounts, we may decide to terminate or suspend the Agreement subject to the conditions set forth in articles 12 and 13.4 below.

#### Article 8 - Professional Secrecy and Confidentiality

The Client recognises that we are bound by the law on professional secrecy ("*secret professionnel - beroepsgeheim*"), which prohibits us from divulging any information we acquire about the Client as a result of performing the Services, subject only to very limited exceptions, in our capacity as registered auditors included in the public register of the "*Institut des Réviseurs d'Entreprises/ Instituut van de Bedrijfsrevisoren*".

#### Article 9 - Personal data

- 9.1. To the extent necessary, the Client agrees that we may use the personal data of your representatives, employees and directors to provide the Services, for compliance, regulatory, risk management and quality review requirements, and for various business purposes (such as, relationship and account management), and that we may share the aforementioned personal data with any local or foreign entity within our network, including those that support our office administration and management and with service providers we use.
- 9.2. Such personal data will be used to keep the Client and/or its representatives, employees, directors informed about our professional and social activities and about any topics that could be of interest to any of them. If at some point in the future, the Client and/or its representatives, employees, directors no longer wish to receive any such information, they may, at no cost, send a request to that effect by email to *(insert contact name)*.
- 9.3. The record of the personal data can be consulted and, if necessary, modified by the subject of such personal data, at no cost, at any moment in time, by sending an email to the aforementioned address.





- 9.4. The Client will inform its representatives, employees and directors of the processing of their personal data for the purposes referred to in articles 9.1 and 9.2 above. The Client warrants that it has obtained the consent of those persons whose personal data is processed.
- 9.5. The Client confirms that processing personal data acquired in performing the Services will not place us or any entity within our network in breach of the Data Privacy Legislation.

#### Article 10 - Anti-Money-laundering

By virtue of national and European anti-money laundering legislation, we are required to identify our clients and their beneficial owners. Accordingly, we will request from the Client and will retain certain information and documentation for this purpose and/or make searches of appropriate databases. The Client undertakes to provide us with the requested information and to keep us informed on a timely basis of any changes regarding that information and documentation. If satisfactory information and documentation is not provided in response to our request within a reasonable period of time, there may be circumstances in which we are not able to provide or to continue to provide the Services.

#### Article 11 - Anti-Bribery and corruption

- 11.1 Parties undertake to comply with all relevant laws and regulations that proscribe, prohibit or penalize acts of bribery, corruption and related criminal acts or torts, in all their dealings and relations, whether in relation with this Agreement and the Services provided under this Agreement or otherwise, in whatever form and howsoever arising.
- 11.2 Parties will pass on the obligations under article 11.1 above to their employees and directors, and will ensure that third parties involved in the performance of the Agreement or in the performance of a project under this Agreement are contractually bound by the obligations in article 11.1 above.

#### Article 12 - Duration, Termination, Suspension

- 12.1. Duration: The starting date and the duration of the Agreement are defined in the Engagement Letter and, to the extent applicable, in accordance with law or professional regulations.
- 12.2. Termination and suspension: The parties may decide to terminate or suspend the Agreement in the following circumstances and, for Assurance Engagements, to the extent not prohibited by law or professional regulations:
- By mutual agreement.
  - Termination for Breach: each party may terminate the Agreement by written notice with immediate effect if another party commits a material breach of any term of the Agreement, which is irremediable or which, if remediable, is not remedied within 30 days of a written request to remedy the same (or, if it is not practical to remedy the breach within such period, where reasonable steps have not been taken within the 30 days towards remedying the breach).
  - Termination for Insolvency: each party may terminate the Agreement by written notice with immediate effect if another party is unable to pay its debts or has a receiver, administrator, administrative receiver or liquidator (or in each case, the equivalent in another jurisdiction) appointed or calls a meeting of its creditors or ceases for any reason to carry on business or if, in the reasonable opinion of the party wishing to terminate, any of these events appears likely.
  - Termination for Regulatory Reasons: we may terminate the Agreement at any time by written notice with immediate effect if we reasonably believe that its performance, or any aspect of it, results, or might result, in us or any entity of our network, breaching any legal, regulatory, ethical or independence requirement in any jurisdiction. Notwithstanding the above, we may either suspend the Agreement or seek to agree variations to it in order to avoid such breach.
  - Suspension: any party may suspend the Agreement by giving written notice to the other party (i) when circumstances exist in relation to any other party to the Agreement which, in the reasonable opinion of the suspending party, materially adversely affect either the basis on which the Agreement was entered into or the suspending party's performance of its obligations; or (ii) where the suspending party reasonably believes that performance of the Agreement or any part of it results, or might result, in a party or any of its related entities breaching any legal, regulatory, ethical or independence requirement in any jurisdiction.

If, following suspension of the Agreement, we agree to resume performance of the Services, the parties will first agree any changes to the Agreement that may be necessary as a result of its suspension, including fees, expenses and timetable.

If a period of suspension pursuant to this paragraph exceeds 30 days, any party may terminate the Agreement with immediate effect by written notice to the others.

#### Article 13 - Compensation in case of Termination

Except as otherwise provided by law or professional regulations, if the Agreement is terminated before we are able to complete our performance of the Services, the following shall apply:

- 13.1. If the termination is at the Client's initiative without grounds for which we are responsible, we shall remain entitled to the full amount of the agreed fees, without prejudice to our right to seek compensation from the Client for any losses sustained. Such compensation may only be claimed if the termination is of an untimely or abusive nature.
- 13.2. If the termination is at the Client's initiative on grounds for which we are responsible, we shall remain entitled to receive that portion of the fee corresponding to the portion of the Services rendered up to the date of termination, without prejudice to the right of the Client to seek compensation from us in accordance with the stipulations and within the specified limits of article 14 below.



- 13.3. If the termination is at our initiative without grounds for which the Client is responsible, we shall remain entitled to receive that portion of fee corresponding to the portion of the Services rendered up to the date of termination, and without prejudice to the right of the Client to seek compensation from us in accordance with the stipulations and within the specified limits of article 14 below. Such compensation may only be claimed if the termination is of an untimely or abusive nature.
- 13.4. If the termination is at our initiative on grounds for which the Client is responsible, we shall remain entitled to the full amount of the agreed fees, without prejudice to our right to seek compensation from the Client for any losses sustained.

#### Article 14 - Limitation of liability

- 14.1. We will provide the Services with due care and in accordance with applicable professional standards and legal requirements. Except as otherwise provided by law or professional regulations, the Services we agree to provide shall be on a "best efforts" basis ("*obligation de moyen / middelenverbintenis*") and not on a performance basis ("*obligation de résultat / resultaatsverbintenis*").
- 14.2. Our liability to the Client, for damage in connection with the Agreement, even if such Client represents more than one party, is limited as follows:
- Our aggregate liability for all Assurance Engagements as defined in article 1.1 above under this Agreement, is limited to the amount specified in article 17 of the Law.
  - Our aggregate liability (whether in contract, tort or otherwise) for all Other Engagements under this Agreement is limited to three times the fees agreed for such Other Engagements.
  - The limitations under points a) and b) above will not apply only in the event that our liability results from a personal intentional fault ("*faute intentionnelle/opzettelijke fout*") or a personal fraud. As a consequence, these limitations will expressly apply to any liability deriving from any other fault for which we are liable.
  - Where it appears that two or more cases of damage result from the same fault committed by us, they will be deemed to constitute one single liability event, and therefore our liability thereon, will be limited to the highest liability amount under any of the relevant engagements or agreements.
  - Unless otherwise mandatory provided by law, in no event will we be liable for damage in respect of (a) loss of profit, goodwill, business opportunity or anticipated savings or benefits, (b) loss or corruption of data or (c) indirect or consequential loss or damage.

#### Article 15 - Liability process

- 15.1. Unless otherwise provided by law, any claim arising out of or in connection with this Agreement can only validly be brought against us within three years of the act or omission that is invoked against us.
- 15.2. In the case of Other Engagements, as defined in article 1.2 above, the Client undertakes to indemnify and hold us harmless from any action for negligence initiated or judgment obtained by a third party for damages in connection with the Agreement, interest and costs (including legal fees), except where the judgment is the direct and immediate result of our intentional fault ("*faute intentionnelle/opzettelijke fout*") or fraud.
- 15.3. We solely will be responsible for the performance of the Services. The Client therefore agrees that it will not bring any claim in respect of or in connection with this Agreement, whether in contract, tort, or otherwise, against any of our partners, directors, employees, agents or entities of our network. The foregoing exclusion does not apply to any liability that cannot be excluded under the laws of Belgium.

#### Article 16 - Detection of fraud, error and non-compliance with laws and regulations

The responsibility for safeguarding the assets of the Client and for the prevention and detection of fraud, error and non-compliance with laws and regulations rests with the Client. Accordingly, we will not be liable for damage arising in any way from, or in connection with, fraudulent or negligent acts or omissions, misrepresentations, or defaults whether on the Client's part, on the part of its representatives, employees, directors, contractors or agents, on the part of any of its related entities and their representatives, employees, directors, contractors or agents, or on the part of any third party. However, where a law, the applicable professional standards or the Engagement Letter require us to do so, we shall endeavour to plan our work so that we have a reasonable expectation of detecting material misstatements in the Client's financial statements or accounting records (including any material misstatements resulting from fraud, error or non-compliance with laws or regulations), although our work should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

#### Article 17 - Use of our Reports

- 17.1. Except as otherwise provided by law:

- all reports, memoranda, letters and other documents in which we transmit conclusions, advice or other information to the Client in connection with the Services ("the Results of the Services") are intended for the Client's sole benefit and use, for the sole purpose set out in the Engagement Letter. We will not necessarily plan or conduct our work in contemplation of reliance by any third party or with regard to any specific transaction, so that items of possible interest to a third party will not be addressed specifically, and there may be matters that would be assessed differently by a third party, possibly in connection with a specific transaction;
- the "Results of the Services" should not be provided to any other party or used for any other purpose without our prior written consent, which may be subject to terms or conditions. The Client undertakes to (i) inform us on the date of signature of the Engagement Letter, or as soon as possible thereafter, if the Client plans to provide the Results of the Services to, or allow them to be used by, a third party, and (ii) request our prior written consent to do so;
- we will not assume any duty of care or liability to any third party into whose hands the Results of the Services may come;





- 17.2. The Results of the Services do not constitute the only factor to be taken into account by the Client when deciding whether or not to proceed with a specific course of action, and it is the Client's decision alone as to whether or not to proceed.
- 17.3. The Client may wish to include our report in an offering document proposed to be filed in accordance with applicable Belgian securities regulations or in some other securities offering. The Client agrees that our report, or reference to it or to us, will not be included in any such offering document without our prior written consent. Any agreement to perform work in connection with an offering, including an agreement to provide such consent, will be a separate engagement and subject to a separate agreement.
- 17.4. If the Client intends to publish or reproduce our report, in printed form or electronically (e.g., on an Internet Web Site), or to otherwise make reference to us in a document that contains other information, the Client agrees to (a) provide us with a draft of such document to read, and (b) obtain our written consent for inclusion of our report before the document is finalised and distributed. Where the report to be reproduced, in any medium, relates to the financial statements, the latter will need to be produced completely, including the notes, at the same time as our report. The present clause does not apply to publications which are made mandatory by law.

#### Article 18 - Amendment or withdrawal of a report

- 18.1. In exceptional circumstances, we may decide to amend or withdraw a report when, in our professional judgement, it is appropriate to do so, for example, when facts or circumstances, unknown at the time we issued the report, come to our attention. This right of amendment or withdrawal shall also apply at any time when we subsequently discover omissions or inaccuracies in the report that might affect its content.
- 18.2. In any event, we may only exercise the right to amend or withdraw a report after having notified the Client. Once amended or withdrawn, the original report may no longer be used by the Client. If the Client has already used the report with regard to third parties, the Client shall disclose the amendment or withdrawal of the report to the same parties and in the same manner as for the distribution of the original report.
- 18.3. In no event shall such right be construed as an obligation for us to amend or withdraw a report.

#### Article 19 - Our partners, directors and employees ("Our professional staff")

- 19.1. During the period of the Agreement and for a period of twelve months following completion of the Services, the Client will not, directly or indirectly, solicit, entice away (or assist anyone else in soliciting or enticing away) any member of our professional staff with whom the Client has had dealings in connection with the engagement, employ or engage such person in any manner to provide services to the Client.
- 19.2. With regard to engagements where Belgian and/or foreign independence rules are applicable, there may be more severe restrictions on senior audit-team members subsequently being employed by the Client. The Client will keep us informed of any plans to solicit or entice away any member of the audit team.

#### Article 20 - Electronic data transmission

- 20.1. During the performance of the Services, the parties may communicate electronically. It is not possible, however, to guarantee that transmitting data electronically is totally secure, virus-free or without error and, hence, such transmissions may be intercepted, tampered with, lost, destroyed, delayed or rendered unusable. The parties hereby recognise that no systems or procedures can wholly mitigate such risks.
- 20.2. The parties hereby confirm that they accept these risks, duly authorise the use of electronic communications and agree to use all available, appropriate means to detect the more widely known known viruses prior to sending information by electronic means. Each party shall be responsible for the protection of its own systems and interests in respect of electronic communications, and neither party shall be held liable in any manner or form, whether on a contractual, criminal (including negligence) or any other basis, for any loss, error or omission resulting from or relating to the use of electronic communications between the parties.

#### Article 21 - Independent Contractor

In providing the Services, we are acting only as an independent contractor. Unless otherwise explicitly provided by the Engagement Letter, we do not undertake to perform any of the Client's obligations, whether regulatory or contractual, or to assume any responsibility for its business or operations.

#### Article 22 - Force Majeure

In the case of Other Engagements, as defined in article 1.2 above, no party will be liable to the other(s) to the extent that any failure to fulfil obligations is caused by circumstances outside its reasonable control including any advice, warning or prohibition by any appropriate local, national or supra-national authority or foreign office, or our management relating for instance to travel to, visiting or working in any country or territory. Without prejudice to the provisions of article 12 above, if any circumstances continue such that a party is unable to fulfil its obligations for a continuous period of 30 days, a party will have the right to terminate the Agreement by giving 15 days' notice in writing any time after that 30-day period.

#### Article 23 - Waiver

No waiver of any term or condition of the Agreement will be effective unless made in writing and signed by the waiving party.

#### Article 24 - Amendment

Any amendment of the Agreement will not be effective unless agreed in writing and signed by each party. Until a change is agreed in writing, each party will continue to act in accordance with the latest agreed version of the Agreement.

#### Article 25 - Validity of contract provisions

- 25.1. No provision of the Agreement may have as its object, purpose or consequence the infringement of any provision of mandatory law.





25.2. If any provision of the Agreement is held to be invalid or unenforceable, in whole or in part, such provision (or relevant part, as the case may be) shall be deemed not to form part of the Agreement. In any event, the validity and the enforceability of the remainder of the Agreement will not be affected.

25.3. Parties will moreover immediately enter into negotiations in good faith to replace, if needed, as from the start of the Agreement, the provision so held invalid or unenforceable, by another valid and enforceable provision, with the closest possible legal consequences as those of the provision held to be invalid or unenforceable.

#### Article 26 - Independence

To the extent required to enable us to meet our obligations under applicable independence regulations in a particular engagement, the Client will ensure that we have an up-to-date list at all times of all its related entities, both Belgian and foreign, will institute procedures to require pre-approval of all services to be provided by the entities of our network to any of those related entities and will inform us of any circumstances that may compromise our independence.

#### Article 27 Transfer, assignment

Without prejudice to the effects that the law attaches to the transfer of all assets and liabilities or a branch of activities, to mergers, demergers and similar operations, no party may assign, transfer, charge or otherwise seek to deal in any of its rights or obligations under this Agreement without the prior written consent of the other parties to the Agreement.

#### Article 28 - Applicable law and competent jurisdiction

- 28.1. This Agreement will be governed exclusively by, and interpreted in accordance with, the laws of Belgium without giving effect to any Belgian, foreign or International rule of referral.
- 28.2. Should any dispute arise in connection with the Agreement or the Services, the parties commit themselves to attempt to resolve any dispute, controversy or claim in an amicable manner, by engaging in good-faith discussions and negotiations; if such discussions and negotiations are not successful, the issue will be escalated to senior-level negotiations.
- 28.3. If an appropriate solution cannot be found within a thirty (30)-day period, the parties agree to submit the unresolved issue, unless otherwise provided by law with regard to the "action sociale/ vennootschapsvordering", to arbitration in accordance with the Belgian Judicial Code, which process will have exclusive jurisdiction.

