REPORT OF THE AUDITOR TO MEMBERS OF THE BOARD OF DIRECTORS OF THE 
AISBL « ALL DIGITAL » ON THE FINANCIAL STATEMENTS DECREASED AS OF 
DECEMBER, 31, 2020

Having not been appointed by the general meeting as a statutory auditor, this is not a report of the 
statutory auditor to the general meeting, but rather a financial report review report addressed to the board 
of directors, as agreed under the terms of the engagement letter dated on April, 20th, 2021.

We conducted a review of the balance sheet and the income statement for the year ended December 31st, 
2020, prepared in accordance with the financial-reporting framework applicable in Belgium, which 
show a balance sheet total of € 772,229,38 and a profit for the year of € 21,527,72.

Responsibility of the Board of Directors for the preparation of the annual accounts

In accordance with the letter of Mission signed on April, 20th, 2021, the board of Directors is responsible 
for the preparation of annual accounts that give a true and fair view in accordance with the financial-
reporting framework applicable in Belgium, and for such internal control as the board of Directors 
determines is necessary to enable the preparation of annual accounts that are free from material 
misstatement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express a conclusion on these annual financial statements based on our review. 
We conducted our examination in accordance with the International Standard on Review Engagements 
(ISRE 2400). ISRE 2400 requires us to make a finding as to whether we have identified anything that 
causes us to believe that the financial statements as a whole have not been prepared, in all material 
respects, in accordance with legal and regulatory requirements applicable in Belgium. This standard also 
requires us to comply with the relevant rules of professional conduct.

A review of financial statements in accordance with ISRE 2400 consists primarily of requests for 
information from management and other persons engaged in accounting and financial functions within 
the entity, in analytical procedures, and in evaluation of the sufficiency and appropriateness of the 
evidence obtained. An examination also requires the implementation of additional procedures if the 
practitioner becomes aware of issues that lead to the belief that the financial statements as a whole may 
be materially misstated.

We believe that the audit evidence we have obtained is considerably more limited than that used in an 
audit conducted in accordance with International Standards on Auditing. As a result, we do not express 
an audit opinion on the financial statements.
Conclusion of the Auditor

During our review, we have not found anything to suggest that these financial statements do not present fairly, in all material respects, the financial position and results of the AISBL “ALL DIGITAL” as of December 31, 2020, in accordance with the financial-reporting framework applicable in Belgium.

Mentions and additional information

The following additional statements and information do not modify the scope of our conclusion.

- Without prejudice to certain formal aspects of minor importance, the accounting records are maintained in accordance with the legal and regulatory requirements applicable in Belgium.

- There are no transactions undertaken or decision taken in breach of the by-laws or of Companies and Associations Code that we have to report to you, with the exception of non-compliance with the provisions relating to the UBO register.

- Without calling into question the opinion expressed above, we draw attention to the profit and loss account and the rules for evaluating the annual accounts, which include the grants determined on the basis of the rules defined by the subsidizing authorities concerned. Nevertheless, the eligibility of the subsidiary expenditure must to date still be subject to confirmation on the basis of the control of these same subsidizing authorities.

Chaumont-Gistoux, 28th of May, 2021

SRL. J-DAY
Represented by

Jérôme RUELLE
Auditor