*Appendix to the Example of Engagement Letter*

*in the context of the statutory auditor’s engagement (annual accounts) (ISA 210):*

***Identification confirmation containing the identification of the relevant persons within your Company***

(Letterhead of Client)

[Audit firm]

[*Date*]

[*Dear Madam, Dear Sir,*]

**Subject: Confirmation identification - anti-money laundering legislation**

We send you this confirmation following the services you will provide to [COMPANY’S NAME] (‘the Company’) and the obligations under the Belgian law on the prevention of money laundering and terrorist financing and on the restriction of the use of cash (hereafter: the ‘Law’).

We understand that the Law requires [Audit firm] to identify its customers. For this reason, [Audit firm] has asked us to identify persons in our organisation on the basis of valid and official documentation. We understand that [Audit firm] is obliged to keep these identification data for at least 10 years after termination of our customer relationship.

We confirm that we are responsible for the accuracy and completeness of the information we provide in this letter.

We confirm, to the best of our knowledge and belief, the following statements:

1. *[To be completed only if the list of the directors / managers is different from the list and/or the names published in the Belgian Official Journal or if no publication in the Belgian Official Journal is required:]*

Attached is an accurate and complete list of all directors / managers in our Company:

|  |  |  |  |
| --- | --- | --- | --- |
| *Title* | *Last name* | *First name* | *Date of the appointment* |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

1. Attached is an accurate and complete list of **all natural persons** who, directly or indirectly, are legally entitled to enter into binding agreements on behalf of the Company (Proxy holders):

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Title* | *Last name* | *First name* | *Address(if possible)* | *Place and date of birth* |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

1. Attached is an accurate and complete list of **all natural persons** who should be considered as ‘beneficial owners’. For the definition of ‘beneficial owners’, we refer to the Appendix to this letter.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Title* | *Last name* | *First name* | *Address(if possible)* | *Place and date of birth* |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

1. Additional representations

4.1 We confirm that none of the natural persons listed under items 1, 2 and 3 above may be considered as ‘politically exposed persons residing abroad, immediate family members or persons known to be close associates of such politically exposed persons’. For the definitions of such persons, we refer to the Appendix to this letter.

4.2 We have attached a copy of the valid identity card or passport or other relevant supporting evidence (containing the last name, first name, date and place of birth and, to the extent possible, the address) of the natural person(s) signing the engagement letter in the context of the services you will provide to our Company.

*4.3 We confirm that the Company’s coordinated articles of association as published in the Belgian Official Journal, are accurate and up to date.*

*[OR, if this is not the case:]*

We confirm that we have attached a copy of the accurate and up to date coordinated articles of association of our Company.

4.4 We confirm the accuracy and completeness of the information we have provided you regarding the identification of the relevant persons in the Company (cf. directors, proxy holders, beneficial owners and politically exposed persons).

4.5 We confirm that the purpose and nature of the intended business relationship between you and us is consistent with our Company’s corporate purpose as described in our Company’s articles of association.

Yours sincerely,

|  |  |
| --- | --- |
|  |  |
| [Chief Executive Officer]  | [Chief Financial Officer/Legal Advisor] |