

LETTER OF REPRESENTATION

**CLIENT NAME: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE NNLE
FOR THE FINANCIAL YEAR ENDED: 31.12.2022**

Dated:

Address:

Dear Sir,

This representation letter is provided in connection with your audit of the financial report of UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE NNLE for the year ended 31.12.2022 for the purpose of expressing an opinion as to whether the financial report are presented fairly, in all material respects, (or give a true and fair view) in accordance with the provisions of the .

We confirm that, to the best of our knowledge, the financial report encompasses all transactions and receipts, is accurate and complete in every respect, and that all grant conditions, including those beyond the scope of the audit, have been met. To the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial reports

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated 01.12.2022, for the preparation of the financial report based on the Law of Georgia "On Accounting, Reporting and Audit" established for non-profit legal entities; in particular the financial reports are fairly presented, (or give a true and fair view) in accordance therewith.
- We have fulfilled the requirement indicated in the of the Project agreement No 2022009
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole. A list of the uncorrected misstatements is attached to the representation letter.

Information Provided

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All transactions that should have been recorded have been recorded in the accounting records and are reflected in the financial reports.
3. We have disclosed to you the results of our assessment of the risk that the financial reports may be materially misstated as a result of fraud.
4. We have disclosed to you that we are not aware of any information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial report.

5. We have disclosed to you that we are not aware of any information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.
6. We have disclosed to you that we are not aware of any known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial report.



Name and Surname: Aidana Fedosik
Executive Director

(To be signed by)