

To Our Valued Legal Practitioner Clients,

Subject: Update on Agreed-Upon Procedures for Refund Applications of Bank Charges and Audit Fees

I hope this letter finds you well. We are writing to inform you of important updates in the agreed-upon procedures engagement process concerning applications for refunds of bank charges and audit fees. These changes are significant and will have implications for your future applications.

#### Key Changes and Their Implications:

1. **Application Deadlines:** The deadline for submitting refund applications is now strictly enforced to be by the end of the calendar year following the financial year in question. This means that timely preparation and submission of your application is crucial to ensure eligibility for the refund.
2. **Detailed Procedures:** The procedures for the audit engagement have been refined to include more stringent checks and verifications. These include thorough verification of VAT registration, meticulous recalculation of totals in the application form, and cross-referencing figures with your annual statements. As a result, we may require additional documentation and details from you to comply with these requirements.
3. **Report Usage Restrictions:** The report generated from this engagement is intended solely for the purpose of evaluating your application for a refund. It is imperative to understand that this report should not be used for any other purposes or distributed to unauthorized parties.
4. **Enhanced Auditor Responsibilities:** Our role as auditors in this engagement has been more clearly defined. While we are responsible for conducting the engagement in accordance with the relevant standards, we do not provide an opinion or assurance conclusion on the application. Our focus is on providing a detailed and accurate report based on the agreed-upon procedures.

#### Next Steps for You:

- **Prepare Documentation:** Please start preparing and organizing all relevant documents for the upcoming application process.
- **Communication:** Stay in close communication with us throughout the process. We may need to request additional information or clarify certain aspects of your application.
- **Timely Submission:** Ensure that your application, along with all necessary documents, is ready well before the deadline to avoid any last-minute complications.

We understand that these changes may require adjustments in your process of preparing and submitting applications. Our team is fully committed to guiding and assisting you through these changes to ensure a smooth and successful application process.

Should you have any questions or need further clarification regarding these updates, please feel free to contact us at [Your Contact Information]. We are here to support you every step of the way.

Thank you for your attention to this matter, and for your continued trust in our services.

Warm regards,

HLB CMA SA Inc

