



WHY STOP SUPPORTING SMART IBÉRICA?

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INTRODUCTION

Since September 2022, we have received different versions of why Smart Be is ending its support for Smart Ibérica. At the Smart Be General Assembly, it was said that Smart Ibérica was not meeting expectations. It is important to clarify the different communications that we have had, and how complex it is to locate this at the business level in order to continue building.

Supposedly, on November 16, in the meeting in Barcelona with Smart Be, we were told that there was an extensive report that highlighted the shortcomings of Smart Ibérica. We requested that they send it to us, but this never happened. Their response was that it had to be approved by the Board of Directors first, but the decision had already been made. What is the governance of Smart Be?

After learning about the Board of Directors meeting, the report never arrived. Taking into account the different versions that we have been hearing, we can conclude that the report does not exist. These are speculations, but if it did exist, we would not be in a constant change of messages. This way of operating is not only confusing, but it also hinders.

We will expose here the different issues that have been raised.

We will comment on the 4 most outstanding ones.



1- LACK OF RESPONSIVENESS

On the website <https://www.smart-ib.coop/smart-ib-smart-be/> we have documented a part of what happened and how we reacted to Smart Be's verbal instructions towards our project. It was also mentioned in the previous statement:

Smart Be cannot be the sole source of funding. New income streams for self-financing. Increase in Smart's margin. Budget cut.

Smart Ibérica was the first to react in 2021 when we were informed that the money requested by all Smart Eu partners exceeded the fund's amount by 11%. [By clicking here](#), you can read the initial email and our response. Within just one hour of receiving the communication, we responded that we would lower the requested amount. This decision was previously agreed upon and debated.

To provide another example, on November 28 at 15:17, Smart Be requested: "Request for information - employment conditions." On the same day at 16:52, they had all the documentation. [You can click here](#) to see the email chain.

By documenting our reaction to all of Smart Be's requests, the latest one was when Sebastiene Paule requested the documentation for his entry into the Smart Ibérica Governing Board. This not only demonstrates our ability to react quickly and efficiently but also showcases our automation system. On June 29 at 13:37, they requested the documentation, and they had the response and all the documentation on the same day at 13:50. [Click here to view](#) the email chain.

[In this link](#), you will find all the communications sent to Smart Be, as our capacity to respond to their requests and comments has always been immediate.

Furthermore, in response to the statement, Maxime wrote: "We obviously see that you have made big efforts" - a statement that contradicts the words spoken at the general assembly regarding a lack of reaction.

2. EXPECTATIONS

When we requested Smart Be's contribution to financing, we also requested a report on the expectations of this financing that met measurable and objective criteria.

Here you can see the email sent. The sentence where we requested it is highlighted in yellow. <https://www.smart-ib.coop//media/uploads/2023/07/solicitud-de-dinero-1.pdf>

We never received a response to this question. Therefore, Smart Be has left Smart Ibérica in a state of defenselessness. Therefore, we are in a situation of legal defenselessness, and legally applicable.

"Situation in which someone is placed in a situation where they are prevented or unduly limited from defending their right in an administrative or judicial procedure, annulling or restricting, totally or partially, their opportunities for defense."

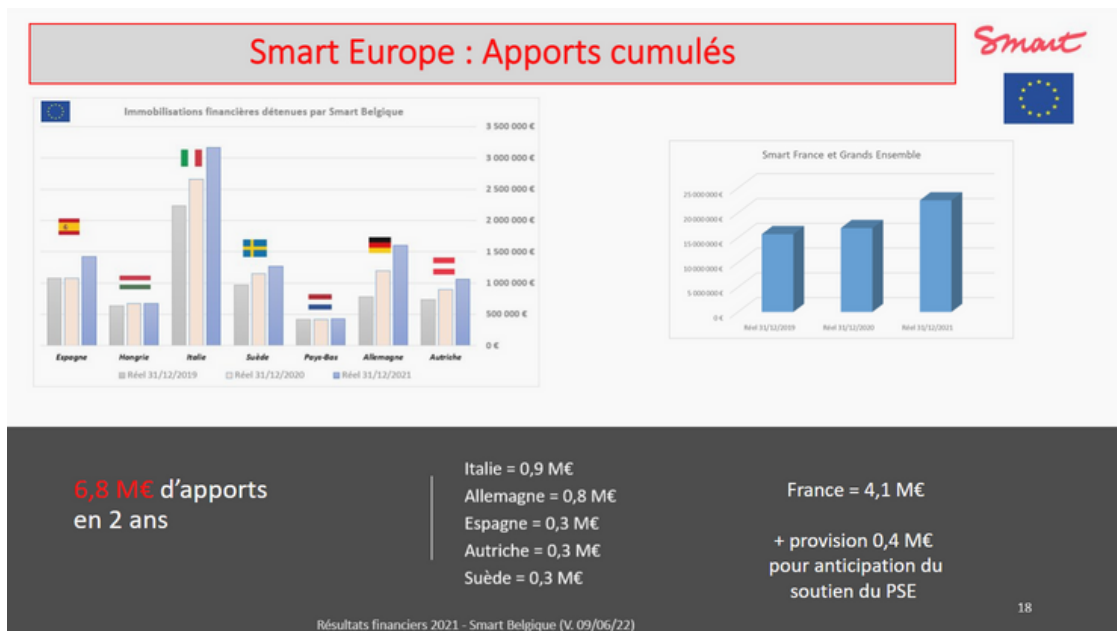
Focusing on the information in their activity report, which we have commented on in the communication. And Maxime Answer: however, the results achieved to date still do not meet our financing criterias"

SMART À L'INTERNATIONAL							
Au 20/04/2023	ALLEMAGNE SmartDe	AUTRICHE SmartAT	ESPAGNE SmartIb	FRANCE SmartFr	ITALIE SmartIt	PAYS-BAS SmartNI	SUÈDE SmartSe
Forme juridique (Toutes sans but lucratif)	Coopérative	Coopérative	Cooperativa de Impulso Impresarial	Coopérative	Cooperativa Impresa Sociale	Fondation	Société à responsabilité limitée – sans but lucratif par statuts
Année de début	2015	2014	2013	2009	2014	2013	2012
STRUCTURE							
Nombre de bureaux	*2+1 espace de travail partagé	1	3	3 (fermeture de 12 bureaux depuis 2021)	2	1	2
Équipe permanente (dont conseiller·ères)	14	9	9	27	7	2	4,5
Utilisateur·ices de services dans l'année	250	330	795	1.016	1.650	12	323
Chiffre d'affaires en k€ *(variation en comparaison du CA de 2021)	4.023 (-14%)*	1.677 (+5%)*	3.285 (+28%)*	9.876 (+7%)*	6.498 (+48%)*	129 (+145%)*	3.620 (+89%)*
SERVICES							
Prise en charge complète de la gestion administrative, comptable et financière de l'activité et des projets							
Pour les personnes physiques	x	x	x	x	x	x	x
Pour les personnes morales	x	x		x			x
Fonds de garantie en cas d'impayés	x	x	x	x	x	x	x
Délais de règlement des rémunérations	7 jours fin de prestation	10 du mois suivant la prestation	10 du mois suivant la prestation	7 jours fin de prestation	10 du mois suivant la prestation	Fin du mois	7 jours fin de prestation
Assistance juridique	x	x	x	x	x	x	x
Contribution coopérative (sur facturation HTVA)	9%	10%	7,5%	10%	9,5%	6,5%	6,5% à 10%

2. EXPECTATIONS

We will leave France out, since we have never interacted with it, and it is outside the SIFD.

- Spain is the second country with the most partners using the services, and the 4th in billing and growth.
- In terms of growth, we are behind Italy, Sweden, and the Netherlands.
- In terms of revenue, we are behind Italy, Sweden, and Germany.
- In terms of the percentage of requests for money from Smart Be to finance us, we are the third most dependent, behind Italy and Germany.
- This slide from one of the workshops at the 2022 Smart Be General Assembly represents the contributions.



This must be understood within the economy and the context of a country. According to the European Union report by Eurostat, the GDP per capita measures the wealth of a country and its capacity for economic generation. Spain is last in that ranking, therefore, the difficulty of generating wealth and income is a more complex context than the rest of European partners.

Unión Europea							
Países	Población	PIB anual	PIB Per Capita	IDH	Deuda total (M.€)	Deuda (%PIB)	Déficit (%PIB)
Alemania [+]	84.358.845	3.869.900 M€	46.180 €	0,942	2.563.081	66,30%	-2,60%
Austria [+]	9.104.772	446.933 M€	49.360 €	0,916	350.770	78,40%	-3,20%
España [+]	48.059.777	1.328.922 M€	27.870 €	0,905	1.502.501	113,20%	-4,81%
Italia [+]	58.850.717	1.909.154 M€	32.390 €	0,895	2.756.969	144,40%	-8,00%
Suecia [+]	10.521.556	560.959 M€	53.490 €	0,947	175.774	33,00%	0,70%
Bélgica [+]	11.754.004	549.456 M€	46.990 €	0,937	577.640	105,10%	-3,90%
Francia [+]	68.070.697	2.639.092 M€	38.550 €	0,903	2.950.049	111,60%	-4,70%



3. WE DO NOT KNOW IF THE FINANCIAL INFORMATION IS REAL.

Smart Be has always doubted Smart Ibérica, perhaps because they know the Spanish economy, and are surprised by the economic data we provide.

Our accounts are audited by an external company. This figure must be registered in the register, since according to article 11 of the Spanish law on auditing of accounts has criminal liability. Here you can consult the last audit. But if you wish, you can ask us for the previous ones.

This mistrust is shown when Grégory, on Wednesday, June 1, 2022, through various communications comments that: "apparentement Smart Be n'a jamais signé la lettre confirmant de l'apport de capital social."

These letters were signed by Maxime on the following days:

- April 8, 2020
- November 23, 2020

[Here you can download the signed letter of April 2020.](#)

[Here you can download the signed letter of November 2020.](#)

[Here are the crossed emails.](#)

[Here you can consult the email and documentation sent to have a meeting in November 2022 that never took place.](#)

Smart Ibérica has always been transparent and honest with its accounts. It is a fairly serious accusation, as well as, to insinuate that we account for the issues without having done what is legally established.

It may be that the phrase of Maxime: "however, the results achieved to date still do not meet our financing criterias", comes from how they transfer the financial information. Proof of this is in this text.



4. YOU ARE NOT GROWING IN BUSINESS VOLUME.

This information was given to us in November by the financial department. This is surprising, since if we look at their own slide that they presented at the General Assembly, Spain has increased its income by 28%.

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Pour les personnes morales	x	x		x			x
Fonds de garantie en cas d'impayés	x	x	x	x	x	x	x
Délais de règlement des rémunérations	7 jours fin de prestation	10 du mois suivant la prestation	10 du mois suivant la prestation	7 jours fin de prestation	10 du mois suivant la prestation	Fin du mois	7 jours fin de prestation
Assistance juridique	x	x	x	x	x	x	x
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As we said in the statement, the turnover is wrong. This was notified to Laure on March 16, 2023. [Here you can see the email.](#) The annual accounts were also finally sent to them with the turnover volume closed on May 11, 2023. [Here is the other email sent.](#) Here is the account statement:

SMART-IB RESUMEN RESULTADOS 2022	IMPORTE	% GASTOS
TOTAL INGRESOS	3.329.651,66	8,92
TOTAL GASTOS SOCIOS	3.032.635,19	91,08

[Here you can consult the 2022 annual accounts of Smart Ibérica.](#)

