



Dear SmartBe team and members of the Board of Directors:

We appreciate the response we received from Maxime last Thursday, July 13th. After carefully reviewing it, we must confess that we were expecting a more thorough reply given the gravity of the issues addressed in our letter dated Friday, July 7th.

We regret that you perceive this letter as an attempt to generate controversy or as SmartBe's decision to prematurely withdraw financial support from SmartIberica, as it reflects a lack of understanding of the true motivation behind our action: requesting a correction of a discourse that has seriously misrepresented Smart Iberica.

Based on our right to demand that only the truth about the functioning and results of our cooperative be communicated and to exercise constructive criticism as members of SmartEU who firmly believe in the Smart model and its European network, we once again address you. We urge you, as the responsible party at SmartBe, to take the following two actions

- That SmartBe rectifies the information provided about SmartIB, both to its members in Belgium and to the rest of the partners in SmartEU, through a written statement that provides a summary of the data contained in this letter.
- That SmartBe refrains from discrediting SmartIb, as it has been doing in recent years.

Additionally, we would like to request a meeting with the Board of Directors of SmartBe and representatives from SmartEU after the summer to clarify any information that may not have been clear and to begin a new path of trust, transparency, and mutual learning, values that guide our efforts. We have always defended our position with objective and measurable criteria, but we miss a response with the same level of rigor, which raises some concerns about the future of Smart as an international example of a social enterprise committed to the values of the social economy. We hope that this is just a feeling and that the rectification

and/or evidence will come soon.

We are concerned about the way information is managed and communicated within SmartBe regarding SmartEU and its members. Decisions are made unilaterally, affecting one member and consequently having repercussions on the rest of SmartEU. Based on the latest communication received, significant deficiencies in internal and external communication within the group, as well as in the values and principles that should govern any social enterprise, are evident from our point of view. We draw inspiration from sources from academia as well as from other individuals who have served as inspiration to the Smart model, such as Sandrino Graceffa, are listed below as a reminder and source of inspiration

1- Internal/external communication at SmartBe:

We have identified deficiencies in the rigor with which the reports sent from Smart Spain for the years 2022 and the quarterly report for 2023 are handled and interpreted, leading to inconsistencies in the discourse of the SmartBe leadership. Furthermore, it is difficult to believe that this is solely Doña Françoise Kemajou's personal opinion, as her communication was made public by the SmartBe administration on the day of the General Assembly and her speech was livestreamed on that day and is still available on YouTube today. This intervention contains information that contradicts the truth, seriously compromising the image of SmartIb as a recognized social enterprise in Spain (despite the enormous obstacles overcome) and our membership in SmartEU. We provide the following written and audiovisual evidence of information contrary to what is shown in our accounting and activity reports:

SmartBe's Activity Report: This report was published on the General Assembly's website in July 2023. Please refer to the annex for more details (errors highlighted in red and our corrections in green).

Emails from SmartIB in March and June 2023, requesting corrections to errors in the 7.5% margin, turnover, and services to legal entities. See the annex.

Video of SmartBe's General Assembly in June 2023, which has been made public. The excerpt shows the discourse of the SmartBe administration regarding SmartIb's management. None of their statements correspond to the truth. See the video link in the annex.

1- Democracy and justice:

This communication disconnect clearly shows, from our point of view, a lack of internal democracy that can be rectified. This is because crucial and detrimental decisions affecting individual and group reputation are made without considering the critical input of the affected party, as there is no prior notification of such public communication, casting doubt on an invited event participant and a member of Smart EU.

The decision to withdraw financial support from Smart Spain, originally planned until 2025, was communicated to us by phone two months before the Council of Directors' meeting at the end of November 2022. Therefore, we are unaware of the objective criteria used to make such decisions, who makes them, and the governing structure involved. The four measures mentioned in our previous email were deduced based on conversations and informal exchanges with the SmartBe management, but we still have not received a detailed document explaining these criteria.

2- Equality

We are aware that in 2021, SmartBe notified in writing that the condition to join the SIFD (Smart International Fund Development) was to accept that decision-making power belonged to the funding entity, i.e., SmartBe, and that other countries could provide their opinions. The final decision would be solely up to the investor.

However, experience offers us the opportunity to learn, and as was evident in the last European network project workshop during the General Assembly in June, both us and the other members of SmartEU feel the need for a serious boost towards the development of a European network where democratic principles and equality govern the direction we should take. This includes incorporating shared decision-making capacity, not just providing opinions. Sharing the same rights means having the ability to decide what kind of European network we want and actively participate in its governance and the implementation of jointly agreed measures.

If, for any reason, this is not possible, then it becomes necessary for the foundations of the decisions and the criteria for their application to be made public and shared with the entities and individuals affected as quickly as possible.

3- Equity

We will only achieve the implementation of the same rights and obligations for all Smart EU members if we follow the path of justice, transparency, and impartiality. Managing and disseminating inaccurate information, distorting data, or withholding relevant information for the collective is unjust and discouraging. We find it simply incomprehensible to deny our request for rectification and/or clarification with a vague response.

In an exhaustive review and analysis recently completed, we have identified up to 21 inconsistencies in the communication between SmartBe and SmartIb, indicating a serious problem that needs to be identified and resolved as soon as possible. We provide access to a report highlighting the 4 **main points**:

[Report in English](#) | [Informe en español](#) | [Rapport en français.](#)

4- Solidarity

Solidarity is a human relationship derived from justice, based on equality, where one takes on the burdens of others and shares responsibility for those burdens. We form a team of individuals who are immensely grateful for the support and encouragement received to launch and support the SmartIb project and the European network from its inception. Our priority is to achieve sustainability and repay the financial loan while also supporting and assisting the rest of the group members.

However, we consider it unjust to hold us responsible for misinformation spread about our management in the years 2022 and 2023. While the information publicly communicated and televised during the past AG is accurate, we long for more collaborative and consensus-based alternatives, less drastic, hierarchical, and based on imposition, especially coming from a social enterprise whose fundamental principle is solidarity and cooperation. On the contrary, our renewed team has demonstrated unwavering commitment to achieving objectives, always acting with exemplary conduct and transparency, as evidenced by the numerous reports we have submitted, with the accusations lacking any foundation or supporting evidence.

In summary, as members of a cooperative, we believe in ethical values such as honesty, transparency, social responsibility, and concern for others. It is wise to rectify. When someone makes a mistake and it is proven, rectification is an honorable action. If there is no rectification, at the very least, we expect adherence to the principle of transparency by providing objective evidence that supports their position.

To this day, we have not received a response that meets our demands, beyond generic statements and vague information. We have the right to know the origin and cause of this lack of truthfulness, and precisely what "expectations" Smart EU members must fulfill, along with their criteria, standards, and limits, all on a reasonably detailed and measurable level. Lastly, we also demand a more active role in shaping our European network and in common economic matters, based on principles of transparency, solidarity, equity, justice, and democratic governance.

On behalf of the entire Council of Directors of SmartIb and as a member of Smart EU, we reaffirm our commitment to the values and principles of the social enterprise and our spirit of constructive criticism and affection for this common project.

Jointly and in solidarity,

Signed: Members of the Board of Directors and Council of SmartIb

ANEX

WRITTEN EVIDENCE AND VIDEO EVIDENCE OF MISREPRESENTATION. REQUESTS FOR CORRECTION BY SMART SPAIN

1. PRUEBAS ESCRITAS

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	Coopérative 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+1espace 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%)*	3.329 (+30%)*	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			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% 7,5% à 15%	10%	9,5%	6,5%	6,5% à 10%	

Original document: <https://indd.adobe.com/view/9a1ce341-9635-4be4-9c8c-39a66b546ba6>

- a. Email requesting that the red dots shown in the graph be modified.

[https://www.smart-](https://www.smart-ib.coop/media/uploads/2023/07/mail_smart_ib_con_smart_be_sobre_smart_ib3.pdf)

[ib.coop/media/uploads/2023/07/mail_smart_ib_con_smart_be_sobre_smart_ib3.pdf](https://www.smart-ib.coop/media/uploads/2023/07/mail_smart_ib_con_smart_be_sobre_smart_ib3.pdf)

- b. Extract from the email stating that we provide services to legal entities, and our margin is variable between 7.5% and 15%.

- Contribución cooperativa (en la facturación): sigue al 7,5%? Sí de manera general, pero luego tenemos un variable dependiendo de ciertas circunstancias:

Subvenciones o licitaciones: de 15 a 20%

Proyectos que SmartIb gestiona porque el cliente le contacta a él 15%

Proyectos de mayor embergadura y trabajos por parte de las asesoras de SmartIb: 15%

En los servicios que ofrecemos, también ofrecemos para personas jurídicas (Personnes Morales)

c. The income figure is also sent to you corrected on 5 June, with the closure of the external audit verifying the information.

Summary of the annual accounts: <https://www.smart-ib.coop//media/uploads/2023/07/CUENTAS-ANUALES- DE-SMART-2022-4.pdf>

Resultado del ejercicio resumido:

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

Extracto ingresos de las cuentas anuales

Extract of income from the annual accounts

There is a difference of almost 45.000 €. Apparently not much, but if we take 7.5%, we will have the salary of the occupational risk prevention technician for 4 months. We are not talking about the quantity but about the quality of the information.

The full audit is available here: <https://www.smart-ib.coop//media/uploads/2023/07/SMA-ccaa-e-informe-de- auditoria-31.12.2022-signed-signed-1.pdf>

You can see the email sent with the turnover and annual accounts to Smart Be in May 2023: https://www.smart-ib.coop//media/uploads/2023/07/mail_cuentas_anuales_mayo.pdf

2. VIDEO EVIDENCE

Serious misrepresentations about the management of Smart España were published on television. The extract can be found at the following link:

<https://vimeo.com/846428665/db775b7f8a?share=copy>

