

## Independent Auditors' report to the Board of Directors of LAPO Microfinance Company Limited

### Other matter

The financial statements have been prepared in accordance with the basis of accounting described in note 24 for the purpose of determining the financial position of LAPO Microfinance Company Limited for use by its management, LAPO Microfinance Institution Nigeria and other donors, and the financial statements and related auditor's report may not be suitable for another purpose. Our report is intended solely for LAPO Microfinance Company Limited and should not be distributed to or used by parties other than LAPO Microfinance Company Limited, LAPO Microfinance Institution Nigeria and other donors.

### Report on other legal and regulatory requirements

In accordance with the requirements of section 33(3) of the other financial Services Act 2001 of Sierra Leone we report that:

- The accounts give a true and fair view of the state of affairs of the Company and its result for the period under review.
- We were able to obtain all the information and explanation required for the efficient performance of our duties;
- The Company's transaction were within its powers; and
- The Company has complied with the relevant provisions of the Other Financial Services Act 2001 of Sierra Leone.

Freetown

KPMG

Chartered Accountants

Date: 30 June 2016