



**“Digital CASA – Kyrgyz Republic Project”  
Grant No. D279-KG, Credit No. 6200-KG,  
Credit No. 7479-KG**

**MANAGEMENT LETTER**

Based on results of audit of the project financial statements  
for the period from August 1 to December 31, 2025 and  
the grace period from January 1 to February 28, 2026

To the Management of the Project "Digital CASA- Kyrgyz Republic Project" under the Ministry of Digital Development and Innovative Technologies of the Kyrgyz Republic:

Dear Sirs and Madams,

In planning and performing our audit of the financial statements of the Project "Digital CASA - Kyrgyz Republic Project" (hereinafter- the "Project") for the period from August 1 to December 31, 2025 and the grace period from January 1 to February 28, 2026, we considered the internal control structure in order to determine our audit procedures for the purpose of expressing an opinion on the project financial statements, but not however to provide assurance on the internal control structure.

In connection therewith, we inform that during performing our audit of the project financial statements of the Project for the period from August 1 to December 31, 2025 and the grace period from January 1 to February 28, 2026, we did not identify any critical matters for inclusion to this letter concerning the internal control structure and certain accounting, administrative and operating matters. Definition of the expression "internal control structure" used in this letter is set in Appendix A.

This letter is intended solely for the information of and use by the management of the Project and should not be used by others. We are not responsible for providing this letter to third parties as it was not prepared and intended for their use. This letter should not be given to third parties without prior written consent.

We would like to thank the management and personnel of the Project for their assistance and co-operation during the audit. We acknowledge that the Project has applied efforts to develop and strengthen its planning processes and internal control system.

Sincerely yours,



Kubat Alymkulov

Certified accountant, FCCA  
Individual auditor registration number 11152 dated November 16, 2023.  
Registered in the Unified state register of auditors, audit organizations, and professional audit associations.  
Audit Partner,  
Director of Baker Tilly Bishkek LLC

Baker Tilly Bishkek LLC is registered in the "Register of audit organizations admitted for audit of public Interest entities and large entrepreneurship entities" of the Unified state register of auditors, audit organizations, professional audit associations. Individual registration number 2101611 dated March 25, 2024.

March 30, 2026  
Bishkek, the Kyrgyz Republic

