



**KPMG SA
Audit**

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Confidential

Our ref SG/KP/sl

Au Conseil de fondation de la
Fondation Suisse de Déminage
Rue du 31-Décembre, 36
1207 Genève

Geneva, 16 November 2009

Engagement letter

Ordinary audit of Fondation Suisse de Déminage and Crosstech SA concerning the consolidated financial statements 31 December 2009

Dear Sirs,

At the General Meeting of Shareholders on 9 and 10 of October 2009, we were appointed as statutory auditors in accordance with article 730 and article 727 of the Swiss Code of Obligations (CO). We hereby confirm our acceptance to act as statutory auditors and further confirm that we meet the licensing and independence requirements as stipulated by Swiss law. Below we shall set forth our understanding of the engagement to provide professional services to Fondation Suisse de Déminage in respect of the financial statements for the year ending 31 December 2009.

Objective and Scope

In accordance with article 728a paragraph 1 CO, our audit procedures are carried out with the objective of providing an opinion on whether

the consolidated financial statements comply with Swiss law and the company's articles of incorporation and give a true and fair view of the financial position, the results of operations and cash flows in accordance with Swiss GAAP FER, and an internal control system (ICS) exists.

We will conduct the audit of the consolidated financial statements in accordance with the Swiss Auditing Standards (SAS). In accordance with the SAS, an audit is planned and performed to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement within the aforementioned context.

Geneva, 16 November 2009

Objective and Scope (continued)

The field audit work will take place from 30 March 2010 to 16 April 2010. Our audit opinion will be issued right after the field audit work providing that all documentation required by Fondation Suisse de Déminage for the field work and the audit of the financial statements has been provided to KPMG in the agreed timeline and to a satisfactory standard.

We will examine on a test basis evidence supporting the amounts and disclosures in the consolidated financial statements. Additionally, we will assess the accounting principles used, significant estimates made by the persons responsible, as well as evaluate the overall consolidated financial statement presentation.

The nature and scope of our audit procedures depend, among other things, on the effectiveness of the ICS and on risk considerations for the industry and your company. Considering the test basis of our procedures and due to inherent limitations on the effectiveness of audit procedures, accounting systems and the ICS, there is an unavoidable risk that even some material misstatements in the consolidated financial statements may remain undiscovered.

We will conduct the examination of the existence of the ICS pursuant to article 728a para. 1 lit. 3 CO in accordance with SAS 890 "Examination of the Existence of the Internal Control System" (*PS 890 „Prüfung der Existenz des internen Kontrollsystems“*). Based on this standard, we will examine whether the ICS over financial reporting designed by the Board of Directors exists. It is our duty as auditors to examine the existence of the ICS and issue a respective opinion. This opinion relates to the design and implementation, but not to the effectiveness of the ICS.

The Board of Directors is responsible for the preparation of the consolidated financial statements, including the information in the notes in accordance with Swiss GAAP FER, Swiss law and the company's articles of incorporation. This responsibility includes the maintenance of properly kept accounting records, the selection and application of appropriate accounting policies as well as the design, implementation and maintenance of an ICS.

The consolidated financial statement audit and the examination of the existence of the ICS do not include a systematic search for illegal acts or other breaches of the law or other provisions (e.g. direct taxes, value added taxes, social security, environment). Should such circumstances not be detected, we cannot be held accountable.

Reporting

We will submit a comprehensive report to the Board of Directors commenting on our findings related to the financial reporting, the ICS as well as on the conduct and results of our audit (see article 728b paragraph 1 CO). This report will include management letter comments to the Conseil de fondation, outlining all audit issues identified during the audit. Should we detect breaches of the law, of the articles of incorporation or of the organizational regulations that do not concern the consolidated financial statements or accounting records, we will notify the Board of Directors in writing (see article 728c paragraph 1 CO).

Geneva, 16 November 2009

Reporting (continued)

In accordance with article 728b paragraph 2 CO, we will submit to the General Meeting a summary report on the results of our audit in writing. Furthermore, should we find material breaches of law related to the preparation of consolidated financial statements or non-compliance with the company's articles of incorporation, we will inform the General Meeting as stipulated in article 728c paragraph 2 CO. This also applies if the Board of Directors has not taken appropriate steps to remedy issues reported by the auditors.

The decisions of the General Meeting regarding the consolidated financial statements can only be passed legally valid if we are present at the General Meeting or the General Meeting, by unanimous vote, has waived our presence.

Fees

Our fees are based on the effective time spent by our staff at hourly rates reflecting their degree of responsibility, experience and professional qualification. We estimate total fees of CHF47,500 excluding out-of-pocket expenses and value added tax.

Our fee estimate is based on the assumption that all documentation necessary for the audit of the consolidated financial statements and the examination of the existence of the ICS is provided to us in a complete, correct and timely manner. Should this not be the case, we cannot guarantee the adherence to the agreed dates (nor to the estimated fees).

Possible additional services will be discussed with you and billed based on the effective time spent.

Standards of the profession

Our services are conducted in accordance with the professional standards promulgated by the Swiss Institute of Certified Accountants and Tax Consultants.

General Terms of Business

We accept this engagement on the basis that our General Terms of Business enclosed will apply to this work and govern our relationship with you. This engagement letter is the "Agreement" mentioned in our General Terms of Business. Please read these General Terms of Business carefully. We draw your attention in particular to the following clauses:

- Clause 3: Publication and Use of Reports
- Clauses 4 to 6: Treatment of Confidential Information received from you
- Clauses 13 and 14: Your Duty to Cooperate with KPMG

H. L.



Geneva, 16 November 2009

This engagement letter also applies to audits of future consolidated financial statements, to the extent it is not withdrawn, amended or replaced by a new written notice.

Please send us the enclosed duplicate with your signature in order to confirm your agreement.

We are looking forward to working with you and your staff.

Yours sincerely,

KPMG SA

Stephane Gard

Katelyn Peck

Enclosures:

General Terms of Business: Audit Services
Copy of this letter

* *

Accepted by the Board of Directors:

We acknowledge and agree to the above conditions.

Fondation Suisse de Déminage, Geneva

24. 11. 2009
Date

Henri LEU
Signature

H.

Stéphanie Felder
Signature



General Terms of Business: Audit Services

These General Terms of Business apply to the provision of audit services by KPMG to a client pursuant to a written agreement incorporating these General Terms of Business (the "Agreement").

Definitions

Client – the contracting party concluding the Agreement with KPMG.

KPMG – the entity concluding the Agreement with the Client

KPMG-Persons – consist of:

- a. KPMG Holding AG with its registered office in Zurich and all subsidiaries, including all partners, employees and agents of KPMG Holding AG and its subsidiaries,
- b. any other member firm of KPMG International¹ and all entities controlled by such member firm, including all of the partners, employees and agents of such member firm and entities controlled by them,
- c. in general all auxiliary persons (in part already mentioned in a. and b.) engaged by KPMG.

Services – mandatory statutory audit services to be provided by KPMG under the Agreement.

Applicability

1. These General Terms of Business shall be applicable, subject to variation in accordance with the Agreement.

Reporting

2. KPMG shall supply the product of its Services ("Reports") in writing or in electronic form in accordance with clause 15. Reports shall be binding when signed and delivered by KPMG. Drafts, interim reports or oral statements may vary from the final Report.

Publication and Use of Reports

3. The financial statements and our auditor's report shall as an integral part of the annual report be made accessible to a wider public. Client shall ensure that KPMG's auditor's report is only used in association with the financial statements audited by KPMG and that the information in the other parts of the annual report corresponds to this. Prior to issuing the document respectively the publication Client shall provide KPMG with a copy of the annual report. This applies also in the case of any translated version.

Confidential Information

4. KPMG may acquire confidential documents or information concerning the Client's business affairs in the course of providing the Services ("Confidential Information"). In relation to Confidential Information KPMG shall comply with the confidentiality standards of its regulatory bodies and the law. KPMG shall disclose Confidential Information to the extent required to do so by the law or any authority with whose requirements it is bound to comply. In addition, KPMG may disclose Confidential Information to (i) third parties that are subject to a statutory or contractual secrecy obligation to the extent required to provide the Services (for example where KPMG involves third parties with specialist knowledge or prepares documents or provides information in relation to financial information of a company included in the consolidated financial statements of another entity (ii) KPMG-Persons to perform quality review procedures and (iii) in relation to professional indemnity

matters to its insurers, legal advisors or KPMG Europe LLP²'s risk management.

5. In relation to the organization of its conduct of engagements KPMG may share basic engagement data, consisting solely of client name, contact details, general scope, risk assessment and financial data relating to the Services for the purpose of:
 - a. financial reporting and coordinating client and engagement acceptance procedures;
 - b. independence and conflict checks;
 - c. identifying Client needs and making appropriate communication

to the extent required, with KPMG Europe LLP, KPMG International, KPMG EMA Cooperative³ and KPMG-Persons.

6. The working papers are the property of KPMG. KPMG may be requested to make certain working papers available to the Federal Audit Oversight Authority (FAOA) pursuant to authority given to it by the Audit Oversight Act (AOA). In such case, KPMG may provide copies of such working papers on request. The FAOA may make such working papers accessible to other public authorities.

Fees

7. Unless otherwise stated in the Agreement, KPMG shall provide the Client with invoices periodically according to the progress of the work.
8. In addition to the payment of fees KPMG shall invoice the Client for all expenses incurred in the provision of the Services (e.g. travel, subsistence and accommodation expenses) as well as cash outlays (e.g. administrative, notary and other mandatory fees). Where required KPMG shall charge Value Added Tax in the amount provided for by law.
9. Estimations of fees are based on assumptions made at the time of calculation. Should unforeseen circumstances arise which lead to an increase in the fees, KPMG will inform the Client of the reasons for and extent of such excess as soon as possible. In such case, the charges for work done will be calculated by reference to the relevant hourly rates at the time of performance of the work.
10. KPMG reserves the right to make the provision of Services dependant on the full settlement of any demand or the making of advance payments.
11. An offsetting of any demand for payment of the invoice and expenses of KPMG may only be made in the case of either an undisputed claim or legal order in favour of the Client.
12. With the exception of invoices for advance payments, which are payable immediately, invoices are payable in full within 30 days of the invoice date. Unless otherwise agreed, payment is to be made in Swiss francs on the bank account indicated by KPMG.

Client's Duty to Cooperate

13. The Client shall provide KPMG promptly and without special request with all documents and information necessary for the provision of the Services. Further the Client is to timely inform KPMG of any incidents or circumstances which could be relevant for the provision of the Services. This also applies to such documents and information, instances or circumstances which become known in the course of the provision of the Services or after delivery of the

² KPMG Europe LLP is a UK limited liability partnership and the ultimate parent company of KPMG Holding AG.

³ KPMG EMA Cooperative is a Swiss cooperative of which all European, African and Middle Eastern KPMG firms are members. KPMG EMA Cooperative provides no services to clients. Each member firm is a separate and independent legal entity and each describes itself as such.

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