

LINH SON TEMPLE FOUNDATION

Attn: Mr Frank Visser

Beetskoogkade 7

1631 DP Oudendijk

Purmerend, 25 November 2022

Concerning: Accountability of board activities performed Linh Son Temple Foundation

Dear Mr Visser,

In response to your letter of 20 October last, I inform you as follows.

I have been a board member of Linh Son Temple Foundation since 27 March 2015. I was not legally dismissed at the board meeting on 23 August, meaning that I am currently still a board member of the foundation. In this capacity, I am authorised to perform board activities on behalf of the foundation. I have done so, while always focusing on the best interests of the foundation and its affiliated organisation.

As you know, the management of the foundation is informal. This fits the religious nature of the foundation, more specifically Mr Do's religious status as the leader of the temple and the foundation. Therefore, there is no board with a clear division of tasks that holds meetings in which official board decisions are taken, which are then implemented by the directors. Instead, all decisions regarding the foundation and its temple are taken in consultation with the community involved at the temple (hereafter also referred to as the followers). This community forms the crux for the survival of the foundation, as this community donates funds - with which the temple is maintained.

You argue that from the end of March 2022, I have single-handedly “ruled” over the temple. There is no such thing. Following the organised meeting at the temple on 27 March 2022, during which Do stepped down as director in the presence of many followers, I arranged for Mr Do's deregistration from the CoC register. In doing so, I also - in consultation with the temple community concerned - registered Mr B.P. Nguyen as a director so that the minimum number of three directors stipulated in the foundation's

articles of association would be met. Since then, as before, all decisions concerning the foundation and its temple have been taken in the foundation's interests and in consultation with the community involved with the foundation. There is therefore no question of my having set up a group of people against Mr Do; the followers lost confidence in Do because the latter was unable or unwilling to account for the irregularities and ambiguities found in the foundation's financial administration.

According to the articles of association, the foundation's objectives are (among others): spreading and teaching Mahayana Buddhism and organising prayers and meditation. This objective can be achieved by properly maintaining the temple owned by the foundation and organising celebrations in it. This involves the necessary costs.

Payments made

In your letter, you state that I am alleged to have made a number of unlawful payments, having made them without permission to do so from Mr Do or you. In this light, I note that since 2015, no payments have ever been made with any formal order to that effect from the board. As explained above, the management of the foundation is informal. It is not reasonable that - after years of making payments without any official order to that effect by the board - I could now suddenly be objected that any payment without an official order is unlawful. Moreover, the costs of €21,283.36 mentioned in your letter were all incurred in line with the temple's statutory objective. For this reason as well, they cannot be considered unlawful and are therefore not eligible for repayment. I will further explain these incurred costs below.

Firstly, the costs incurred in the category *"purchase items without board order"* were incurred in relation to the normal performance of the foundation's activities. These costs had to be incurred in connection with maintaining the temple and organising celebrations at the temple. Secondly, the costs in the category *"payment to third parties without description"* refer to the repayment of loans received by the foundation. Thirdly, the legal/accountant costs refer to the costs incurred for AccountAd's audit report. With regard to these costs, as a board member of the foundation, I was eminently qualified to incur these costs in order to gain insight into the unclarities and irregularities previously identified in the foundation's financial records. Fourth, regarding the costs incurred to events, I note that these costs are at the heart of the foundation's objective and related activities. After all, the celebrations in the temple serve to teach and spread Buddhism, which objective is also mentioned in the foundation's articles of association. Therefore, the costs incurred in this light cannot be considered unlawful, on the basis of which they could be recovered from me privately.

As for the conversion costs, the following applies. A reconstruction of the temple is not a matter for the board, but much more for the followers. After all, it is not the foundation itself but the followers who pay for any renovation of the temple through their donations

to the foundation. In recent years, the temple has been remodelled many times. The ideas for this were mostly put forward by the followers themselves and the renovation was always done in consultation with the community concerned - and not by means of an official board decision. This is the case here as well: in the past year, the temple was reconstructed in consultation with the community involved. Moreover, the reconstruction was necessary in relation with an observed leakage in the temple. Given the urgency of this, it was decided in consultation with the disciples to undertake the renovation. This also explains the cost item “IZ TK SERVOCE O ALMERE NLD” of € 42.35, which relates to the call-out costs of the sewerage service in Almere. As the renovation was necessary in connection with the leakage and took place in consultation with the followers, undoing the renovation would not be in line with the statutory objective of the foundation. Therefore, I cannot agree to your request to undo the reconstruction and prepare a recovery plan to this end.

Revenue

Regarding the revenue of the foundation since 27 March 2022, I inform you as follows. The revenue of the celebration on 15 May 2022 was indeed €8,000. However, the expenses of this celebration were higher than the aforementioned revenue. The same applies to the celebrations in the temple on 24 July 2022 and 14 August 2022; unfortunately, the expenses exceeded the revenue. Thus, in the end there was no profit at all from the celebrations. In fact, this is not the purpose of the celebrations. After all, the foundation has no profit motive and the celebrations are not aimed at making a profit. As a result of the fact that no profit was made from the celebrations, no deposit was made into the foundation's account after the celebrations. An expenditure summary of the celebrations with corresponding receipts, given their quantity, will be sent to you separately by email.

In addition, since the meeting at the temple on 27 March 2022 in which Do resigned as director, which decision he later denied, the followers have lost confidence in Mr Do as director of the temple. The followers also have no confidence in you and Mr Vu as board members of the foundation appointed (unauthorised) by Mr Do. Due to the relations since March 27, 2022, the followers of the temple have adopted a wait-and-see attitude. They are reluctant to give donations as they fear that the funds and/or donations lent by them will be used in a manner inconsistent with the foundation's statutory objective. As a result, the foundation's income has declined significantly. All the donations received were used to pay for the celebrations, but unfortunately nothing was left to be deposited in the foundation's bank account.

Objects/properties of the foundation

You request in your letter that I hand over to you the foundation's cash book. In response, I'd like to inform you that the foundation does not maintain a cash book.

However, some notes are kept here and there regarding the cost of celebrations. This is because of the fact that the costs of the celebrations are funded at the same time as expenses/repayment of advances. I do have a few binders though dating back to when Ms Le was doing the bookkeeping. I will hand these over to you as soon as possible. Are you able you to collect these binders from my house on December 4, 2022 at 11 am?

You suggest that I got rid of or moved items from the temple. I emphasise that there is no question of getting rid of things. As a result of the necessary renovation of the temple, only some stuff had to be moved inside the temple. Similarly, there is no question of two freezers having been put out "*like bulky rubbish*". The freezers were old and simply made way for a new freezer cell with a better energy label, which performs many times more efficient. This freezer cell was donated to the temple by the disciples. The freezers have been moved to the back and neatly covered.

In summary, I emphasise that the actions I have described above constitute acting as a proper board member of the foundation. I regret that in recent years financial mismanagement of the foundation has taken place. However, in view of the internal division of tasks within the board whereby Mr Do was de facto in charge of the financial management of the foundation and in view of the trust that I was entitled to have in Mr Do as a respected monk and director of several religious organisations at an international level, as well as the fact that after the discovery of the financial mismanagement I took all measures to obtain transparency in the financial management and to put things in order, I can disclaim responsibility for the improper financial management of the foundation under Mr Do's leadership.

If you have any further questions, please let me know.

Kind regards,

N.H. Lam