

AUDIT REPORT ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
OF THE INTERNATIONAL NON – PROFIT ASSOCIATION
"EUROPEAN DISABILITY FORUM"

In accordance with the contractual mission entrusted to us on February 20, 2025, we report to you on our mission. This report includes our opinion on the balance sheet and profit and loss account of your association expressed in euros for the year ended December 31, 2024, established on the basis of the accounting standards applicable in Belgium and including the balance sheet total amounts to EUR 5.521.669,86 and the income statement shows a loss of EUR 187.682,30.

Responsibility of the Board of Directors relating to the establishment of the balance sheet and the profit and loss account.

The Board of Directors is responsible for the preparation of the balance sheet and the profit and loss account that give a true and fair view in accordance with the accounting standards applicable in Belgium, as well as for setting up the internal control that it deems necessary for the preparation of these accounts, so that they do not contain any significant misstatement, whether due to fraud or errors.

Responsibility of the auditor

Our responsibility is to express an opinion on the balance sheet and the profit and loss account based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA) as

adopted in Belgium. These standards require us to comply with ethical requirements, as well as to plan and perform the audit to obtain reasonable assurance whether the balance sheet and the income statement are free from material misstatements.

An audit of the balance sheet and the income statement involves performing procedures with to obtain audit evidence about the amounts and information provided in these accounts. The procedures implemented depend on the auditor's judgment, including the assessment of the risk of material misstatement, whether due to fraud or error. In carrying out this risk assessment, the auditor considers the association's internal control relevant to the preparation of the balance sheet and profit and loss account that give a true and fair view, in order to design control procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of valuation rules used and the reasonableness of accounting estimates made by the Board of Directors.

We have obtained from the management of the association the explanations and information required for our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Unqualified opinion with a note on the income statement

Our opinion on the 2023 financial statements as of December 2023 was qualified due to unrecorded losses.

We draw your attention to the fact that the results for the year 2024 are affected by expenses or losses amounting to EUR 292.360,41 relating to prior years. These charges recorded in account 664000 (see attached accounts) mainly concern losses on past grants and penalties for late payment to Belgian tax and social authorities.

In our opinion, with the exception of the qualification expressed in the previous paragraph, the annual accounts give a true and fair view of the equity and financial position of the association "*EUROPEAN DISABILITY FORUM*" as of December 31, 2024, as well as of the results of its operations for the year then ended, in accordance with the accounting standards applicable in Belgium.

Brussels, March 24, 2025

Danièle Quivy

Appendix

Stamped EDF internal financial statements for the year ended December 31, 2024