



## DGST & Partners

### Réviseurs d'entreprises

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## STATUTORY AUDITOR'S REPORT TO THE GENERAL MEETING OF THE ORGANISATION "EURODIACONIA" FOR THE YEAR ENDED 31 DECEMBER 2023

RUE JOSEPH II, 166 – 1000 BRUXELLES  
RPM BRUXELLES: BE0809.444.709

In the context of the statutory audit of the annual accounts of EURODIACONIA AISBL (the "Organisation"), we hereby present our statutory auditor's report. It includes our report on the audit of the annual accounts as well as our report on the other legal and regulatory requirements. These reports form part of an integrated whole and are indivisible.

We have been appointed as statutory auditor by the general meeting of 13<sup>th</sup> May 2022, following the proposal formulated by the board of directors. Our statutory auditor's mandate expires on the date of the general meeting deliberating on the annual accounts closed on December 31, 2024. We have performed the statutory audit of the annual accounts of EURODIACONIA AISBL for 6 consecutive years until 2020 and again from 2022 for the 2<sup>nd</sup> year of the mandate.

### Report on the audit of the annual accounts

#### *Unqualified opinion*

We have audited the annual accounts of the Organisation, which comprise the balance sheet as at December 31, 2023, the profit and loss account for the year then ended and the notes to the annual accounts, characterized by a balance sheet total of € 1.291.201 and a profit and loss account showing a profit for the year of € 37.368.

In our opinion, the annual accounts give a true and fair view of the Organisation's asset and financial position as at December 31, 2023, as well as of its results for the year then ended, in accordance with the financial reporting framework applicable in Belgium.

#### *Basis for unqualified opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. Our responsibilities under those standards are further described in the 'Statutory auditor's responsibilities for the audit of the annual accounts' section in this report. We have complied with all the ethical requirements that are relevant to the audit of annual accounts in Belgium, including those concerning independence.

We have obtained from the board of directors and Organisation officials the explanations and information necessary for performing our audit.

### ***Responsibilities of the board of directors in connection with the preparation of the financial statements***

The board of directors is responsible for the preparation of annual accounts that give a true and fair view in accordance with the financial reporting framework applicable in Belgium, and for such internal control as the board of directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts, the board of directors is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

### ***Statutory auditor's responsibilities for the audit of the annual accounts***

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue a statutory auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual accounts.

In carrying out our audit, we comply with the legal, regulatory and normative framework applicable to the audit of annual accounts in Belgium. The scope of the statutory audit does not include obtaining assurance about the future viability of the Organisation, nor about the efficiency or effectiveness with which the Board of Directors has conducted or will conduct the Organisation's affairs.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the annual accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control ;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control ;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors;
- Conclude on the appropriateness of the board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our statutory auditor's report to the related disclosures in the annual accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our statutory auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the annual accounts and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We report to the Board of Directors, in particular, on the planned scope and timing of the audit, as well as the significant findings of our audit, including any significant weaknesses in internal control.

### **Other legal and regulatory requirements**

#### ***Responsibilities of the board of directors***

The board of directors is responsible for the preparation and the content of the management report, the documents to be filed in accordance with the legal and regulatory requirements regarding the Companies and Associations and with the Company's by-laws.

#### ***Responsibilities of the statutory auditor***

In the context of our mandate and in accordance with the Belgian standard (Revised in 2020) which is complementary to the International Standards on Auditing (ISAs) as applicable in Belgium, it is our responsibility to verify, in all material aspects, the management report, certain documents to be deposited in accordance with the legal and regulatory requirements, and compliance with certain provisions of the Companies and Associations Code, as well as to report on these elements.

#### ***Statement related to the social balance sheet***

The social balance sheet, to be deposited at the National Bank of Belgium in accordance with article 3:12, § 1st, 8° of the Companies and Associations Code, includes, both in terms of form and content, the information required by the said Code, and does not present any material inconsistencies with the information that we have at our disposition during the performance of our mandate.

#### ***Statement related to independence***

Our audit firm did not provide services which are incompatible with the statutory audit of annual

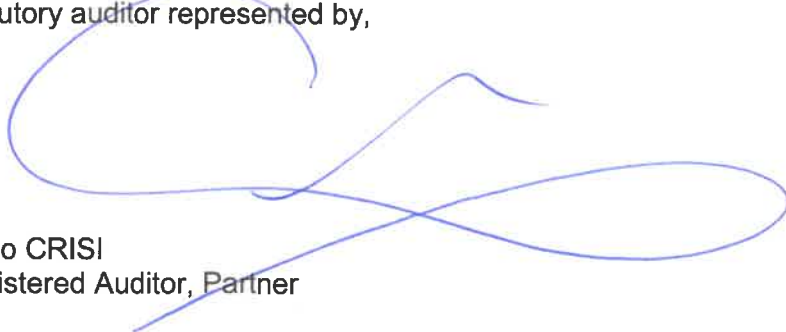
accounts, and remained independent of the Company during the terms of our mandate.

***Other statements***

- Our mission did not include the systematic control of the eligibility of expenditures under applicable contractual rules on subsidies that were obtained by your organisation.
- Without prejudice to certain formal aspects of minor importance, the accounting records are maintained in accordance with the legal and regulatory requirements applicable in Belgium.
- There are no transactions undertaken or decisions taken in breach of the Companies and Associations Code or the Organisation's by-laws that we have to report to you.

Brussels, March 19, 2024

SRL "DGST & Partners - Réviseurs d'entreprises",  
Statutory auditor represented by,



Fabio CRISI  
Registered Auditor, Partner