INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE FINANCIAL STATEMENTS OF THE EUROPEAN FEDERATION OF ALLERGY AND AIRWAYS DISEASES PATIENTS´ASSOCIATIONS (EFA) FOR THE YEAR ENDED 31 DECEMBER 2025

Report on the Financial Statements

We report to you on the performance of our mandate as contractual auditor of THE EUROPEAN FEDERATION OF ALLERGY AND AIRWAYS DISEASES PATIENTS' ASSOCIATIONS (EFA). As contractual auditor we have to report to the Board of Directors of the Association.

This report was prepared solely for the information and use of the Board of Directors and is not intended to be and should not be used by anyone other without our prior written approval.

The report contains our opinion on the financial statements as of December 31, 2025, composed of a balance sheet and an income statement as well as notes to the accounts.

We have reviewed the financial statements of EFA, which a balance sheet total of EUR 1.219.037,04 and an income statement with a profit of EUR 63.959,17.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these statements in accordance with the financial-reporting framework applicable in Belgium, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to Review Historical Financial Statements. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of the European Federation of Allergy and Airways Diseases Patients' Associations as at December 31, 2025, and the results of its operations for the year then ended, in accordance with the financial-reporting framework applicable in Belgium.

Report on Other Legal and Regulatory Requirements

The board of Directors is responsible for the compliance with the law of 23 March 2019 of the Belgian Companies and Associations Code, with the by-laws and with the legal and regulatory requirements regarding bookkeeping.

In the context of our mandate and in accordance with the Belgian standard which is complementary to the International Standard on Review Engagements (ISRE) 2400 as applicable in Belgium, our responsibility is to verify, in all material respects, compliance with certain legal and regulatory requirements. On this basis, we make the following additional statements, which do not modify the scope of our conclusion on the financial statements:

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.

EFA is registered as Not-for-Profit Organisation in Sweden. EFA is still currently working on its full registration in Belgium and ensuring compliance with the law and regulations. Based on our assessment there are no effects on the financial statements as stated above. There are no other transactions undertaken or decisions taken in breach of the by-laws or of the Law of 23 March 2019 on non-profit organisations, international non-profit organisations and foundations that we have to report to you.

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Opwijk, March 06, 2025

AB Bedrijfsrevisor & Co BV,
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Jean Bernard Pieuli-Takou
Legal Auditor

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