

## DOC-AGA-20-05-04 C Audit report 1 - EN translation

DANIELLE QUIVY  
COMPANY AUDITOR  
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1030 Brussels*

**REPORT OF THE COMPANY AUDITOR TO THE MANAGEMENT BODY  
REGARDING THE CONTRACTUAL AUDIT OF THE FINANCIAL  
STATEMENTS OF THE AISBL EUROPEAN DISABILITY FORUM – EDF – FOR  
THE FINANCIAL YEAR ENDING **ON DECEMBER 31<sup>ST</sup> 2018****

In accordance with our engagement letter of February 20<sup>th</sup> 2020 we present you our report on the audit of the financial statements for the financial year ending on December 31<sup>st</sup> 2019. We have audited the financial statements of the ASBL EDF for the financial year ending on December 2019, established based on the accounting regulations that are applicable in Belgium, of which the balance sheet total amounts to €11176513.13 and of which the income statement presents a profit for the year of €111808.31.

The management body is responsible for the establishment of the financial statements giving a true and fair view according to the accounting regulations applicable in Belgium, as well as the implementation of the internal audit which it considers necessary in order to establish financial statements not containing any significant abnormalities. In accordance with our engagement letter, our responsibility is to express an opinion regarding these financial statements on the basis of our audit.

We have performed our audit in accordance with the audit standard for SMEs. This standard requires us to plan and perform the audit in order to assure us that the financial statements do not contain any significant abnormalities. We have respected all the ethical requirements that are applicable on the contractual audit of financial statements in Belgium, including those with regard to the independence as provided by the said standard. Our audit implies the implementation of procedures such as provided in the audit standard for SMEs in order to collect various evidence regarding the amounts and information supplied in the financial statements. The choice of the implemented procedures, including a limited risk assessment that the financial statements contains significant abnormalities, is based on the professional judgement of the company auditor. When performing this risk assessment, we have defined appropriate audit procedures depending on the circumstances and not with the purpose to express an opinion on the efficiency of the entity's internal audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. In our opinion, in accordance with the provisions of the audit standard for SMEs, the attached financial statements give a true and fair view of the assets and the financial situation of the ASBL EDF on December 31st 2019, as well as of the results for the financial year ending on that date, in accordance with the accounting regulations applicable in Belgium.

Brussels, March 31th 2020.

*(signature)*  
Danielle Quivy  
Company auditor