



Bedrijfsrevisoren
Réviseurs d'Entreprises
Registered Auditors
Betriebsrevisoren

Kortemansstraat 2a • B-1731 Zellik

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**AUDITOR'S REPORT FOR THE FINANCIAL YEAR
STARTED ON THE 1ST JANUARY 2022 AND
ENDED ON THE 31ST DECEMBER 2022 OF
THE ASSOCIATION INTERNATIONAL DIABETES
FEDERATION EUROPEAN REGION
(IDF EUROPEAN REGION)**



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International Diabetes Federation European
Region AISBL
Av. du Bourg. Etienne Demunter 5b 10
1090 Jette

**AUDITOR'S REPORT FOR THE FINANCIAL YEAR STARTED ON
THE 1ST JANUARY 2022 AND ENDED ON THE 31ST DECEMBER 2022 OF
THE ASSOCIATION INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION
(IDF EUROPEAN REGION) – RPR 0476.458.258**

Objective and scope of the review

In accordance with our assignment defined below and confirmed by the Engagement letter of the 22nd of March 2023, we report to you on the audit of the financial statements for the year ended 31st of December 2022. The intended users are the members of the Board of Directors.

We have audited the financial statements of the association INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION (IDF EUROPEAN REGION) AISBL for the year ended 31st of December 2022, prepared in accordance with the accounting legislation applicable in Belgium, which show a balance sheet total of € 834.866,34 and a surplus for the year of € 29.096,90.

The Board of Directors of IDF EUROPEAN REGION AISBL is responsible for the preparation of financial statements that give a true and fair view in accordance with the accounting legislation applicable in Belgium, and for implementing the internal control that the board of directors believes is necessary to draw up financial statements that do not contain any significant anomalies.

In accordance with our Engagement Letter, our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standard relating to the contractual audit of SME's and small (international) not-for-profit associations and foundations and the shared legally reserved tasks in SME's and small (international) not-for-profit associations and foundations.

This standard requires that we plan and perform the audit to ensure that the financial statements are free from material misstatement. We have complied with all deontological requirements relevant to the contractual audit of the financial statements in Belgium, including those related to independence as provided for in the aforementioned standard.

Our audit includes activities as provided for in the standard with regard to the contractual audit of SME's and small (international) non-profit organizations and foundations and the shared legally reserved tasks in SME's and small (international) non-profit organizations and foundations in order to obtain audit information about the amounts and notes included in the financial statements.

The selected activities depend on the professional judgement of the auditor, including a limited assessment of the risks of a material misstatement of the financial statements. We have designed audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION (IDF EUROPEAN REGION) AISBL internal control.



Registered Auditors

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 standard concerning the contractual audit of SME's and small (international) non-profit organizations and foundations and the shared legally reserved tasks of SME's and small (international) non-profit organizations and, the attached financial statements give a true and fair view of the assets and financial situation of the association INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION (IDF EUROPEAN REGION) AISBL as of 31st December 2022, and of its results for the financial year then ended, in accordance with the accounting legislation applicable in Belgium.

This report is not suitable for other purposes and its distribution is limited to the intended use as provided in the Engagement letter

Zellik, April 7th, 2023

A handwritten signature in blue ink, consisting of a large, stylized 'S' followed by a horizontal line and a small mark below it.

L&S Registered Auditors

represented by

Saskia Luteijn

Partner