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 2016

Report on the Financial Statements
We have reviewed the financial statements of EFA, which comprise the balance sheet as at
December 31, 2016, the income statement for the year then ended, and a summary of significant
accounting policies and other explanatory information.

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, 2016, 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 27 June 1921 on non-profit organisations, international non-profit organisations and foundations, 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 27 June 1921 on non-profit organisations, international non-profit organisations and foundations that we have to report to you.

Londerzeel, April 04, 2017

[Signature]

Jean Bernard PIEULI-TAKOU
Registered auditor