

VICTIM SUPPORT EUROPE AISBL - IVZW

Statutory Auditor's report

December 31, 2024

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VICTIM SUPPORT EUROPE AISBL-IVZW

STATUTORY AUDITOR'S REPORT TO THE GENERAL MEETING OF THE INTERNATIONAL ORGANISATION VICTIM SUPPORT EUROPE FOR THE YEAR ENDED DECEMBER 31, 2024

(THIS IS A FREE TRANSLATION OF THE ORIGINAL VERSION IN DUTCH OR FRENCH)

In the context of the statutory audit of the annual accounts of Victim Support Europe AISBL-IVZW (the « International Organisation »), we hereby present our statutory auditor's report. It includes our report on the audit of the annual accounts as well as the other legal and regulatory requirements. This is an integrated whole and is indivisible.

We have been appointed as statutory auditor in 2024. Our statutory auditor's mandate expires on the date of the general meeting deliberating on the annual accounts for the year ended December 31, 2026. We have performed the statutory audit of the annual accounts of Victim Support Europe AISBL-IVZW for the first year .

REPORT ON THE ANNUAL ACCOUNTS

Unqualified opinion

We have audited the annual accounts of the International Organisation, which comprise the balance sheet as at December 31, 2024, the profit and loss account for a period of 12 months and the notes to the annual accounts, characterised by a balance sheet total of € 4724.933,78 and a profit and loss account showing a profit for the year of € 3.044,97.

In our opinion, the annual accounts give a true and fair view of the International Organisation's net equity and financial position as at December 31, 2024, as well as of its results for the year then ended, in

accordance with the financial reporting framework applicable in Belgium.

Basis for the 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 regarding independence.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

The organisation's financial statements for the year ended 31 December 2023 were audited by another auditor who expressed a unqualified opinion on those financial statements.

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Responsibilities of the board of directors for the preparation of annual accounts

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 International 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 International Organisation or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the statutory auditor 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 performing our audit, we comply with the legal, regulatory and normative requirements applicable to the audit of annual accounts in Belgium. A statutory audit does not provide any assurance as to the International Organisation's future viability nor as to the efficiency or effectiveness of the board of directors has conducted or will conduct the business operations of the International Organisation. Our responsibilities in relation to the board of director's use of the going concern accounting principle are described below.

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 International 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 International 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 International 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 communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

OTHER LEGAL AND REGULATORY REQUIREMENTS

Responsibilities of the Board of Directors

The board of directors is responsible for the compliance with the legal and regulatory requirements regarding bookkeeping, with the Code of companies and associations and with the Company's by-laws.

Responsibilities of the statutory auditor

In the context of our mission and in accordance with the Belgian standard (revised version 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, to ensure compliance with certain obligations referred to in the Code of companies and associations and the Company's by-laws, as well as to report on these matters.

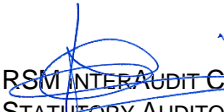
Statement related to independence

- ▶ Our audit firm did not provide services which are incompatible with the statutory audit of annual accounts, and we remained independent of the International Organisation in the course of our mandate.

Other 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.
- ▶ The appropriation of results proposed to the general meeting complies with the legal requirements and the Company's by-laws.
- ▶ There are no transactions undertaken or decisions taken which may be in violation with the by-laws, the Code of companies and associations, Code that we have to report to you.

Zaventem, May 20, 2025


RSM INTERAUDIT CV-SC
STATUTORY AUDITOR
REPRESENTED BY
KARINE MORRIS, PARTNER