

SOCIÉTÉ LUXEMBOURGEOISE DE RÉVISION S.à r.l.

associé-gérant : Edouard SCHNEIDER

INFO 368 / 2026 E

To the associates of the association

FIAP asbl

22, rue de Tétange
L – 3672 KAYL

REPORT OF THE AUDITOR ON THE ANNUAL ACCOUNTS DD DECEMBER 31, 2025

Dear Sir, Madam

You have mandated us with the supervision of your non-profit association. We are pleased to present to you the results of our audit of the accounts for the financial year 2025.

Your association is not concerned by the regulations of article 69 of the law dated 19. Dec. 2002 (this law concerns the commercial register and the register of companies as well as the accountancy and the yearly balance of the accounts of the companies and it modifies certain other legal regulations). This article stipulates the terms and conditions of a control of the yearly balance by an independent auditor.

Consequently we have not applied the international examination standards for a legal audit of the balance

In the scope of our mandate we have carried out a short control of the yearly balance, reference date December 31st, 2025, (this control includes the balance, the profit and loss account and the attachments) on the basis of the diligence usual during audits in Luxembourg, according to article 62 of the amended law for trading companies dd Aug. 10th, 1915.

We have carried out spot tests and controls appropriate to the given circumstances. During our controls we have neither found irregularities nor infringements or violation of the statutes. The annual statement shows a total balance of 1.750.326,88 and a net profit of 87.131,02 EUR.

We would also like to draw your attention to the new law of 7 August 2023 on non-profit associations and foundations, which aims to update and simplify the law on associations and foundations, some of whose provisions date back almost a century.

For entities that are already established, there is a 24-month deadline for bringing your articles of association into line with this newly adopted legislation. During this transition period, entities will continue to be governed by the amended law of 21 April 1928, until the new provisions have been fully incorporated.

Luxembourg, March 23rd, 2026

Société luxembourgeoise de révision S.à r.l.
Commissaire aux comptes

