

AUDITOR'S REPORT
FOR THE YEAR ENDED 31/12/2019
EUROPEAN MULTIPLE SCLEROSIS PLATFORM
RUE AUGUSTE LAMBIOTTE 144/8
1030 BRUXELLES
RPR BRUSSELS NR. 0473.317.141

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We hereby present our audit report on the financial statements per 31/12/2019.

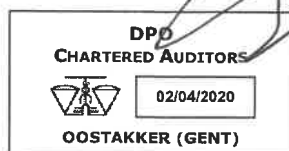
We have been appointed as statutory auditor by the general meeting, following the proposal formulated by the board of directors. Our statutory auditor's mandate expires on the date of the general meeting deliberating on the financial statements closed on 31/12/2019. We have performed the statutory audit of the financial statements of the Organization "EUROPEAN MULTIPLE SCLEROSIS PLATFORM" for 9 consecutive years.

Report on the audit of the financial statements

Unqualified opinion

We have audited the financial statements of the Organization, which comprise the balance sheet as at 31/12/2019, the profit and loss account for the year then ended and the notes to the financial statements, characterized by a balance sheet total of € 642.804,96 and a profit and loss account showing a profit for the year of € 37.371,81.

In our opinion, the financial statements give a true and fair view of the Organization's net equity and financial position as at 31/12/2019, as well as of its results for the year then ended, in accordance with the financial reporting framework applicable in Belgium.



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Basis for 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 financial statements' section in this report. We have complied with all the ethical requirements that are relevant to the audit of financial statements in Belgium, including those concerning independence.

We have obtained from the board of directors and organization 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.

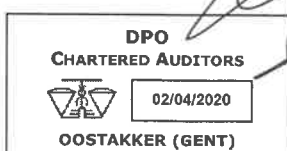
Responsibilities of the board of directors for the financial statements

The board of directors is responsible for the preparation of financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board of directors is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Statutory auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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.



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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 financial statements.

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 financial statements, 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 Organization'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 Organization'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 financial statements 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 Organization to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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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.

Done at Oostakker (Ghent)
Date 2 April 2020



DPO Bedrijfsrevisoren BV
Statutory Auditor
Represented by
Ulrich De Poortere
Registered Auditor - Director