
AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR 2023

To the Members and Associates of the
L.V.I.A. ETS (Third Sector Organisation)
Lay Volunteers International Association –

The undersigned Valter FRANCO, registered with the ODCEC (Order of Certified Public Accountants and Bookkeepers) of Cuneo under no. 43/a and in the Register of Auditors, as auditor of the

LVIA ETS (Third Sector Organisation) – Lay Volunteers International Association –

With headquarters in Cuneo, Via Mons. D. Peano 8/b

having examined the financial statements for the year 2023, as prepared by the Administrative Body and approved on 6 June 2024, has set out his report as follows.

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The function of legal auditing of the accounts, provided for in Article 31 of Legislative Decree No. 117/2017 and pursuant to Article 2409-bis of the Italian Civil Code, has been assigned to the undersigned, who has periodically verified that the Association's accounts have been duly kept and that the management events have been correctly recorded: the activity carried out on a sample basis did not reveal any irregularities, so the undersigned also certifies that the books and accounting records have been duly kept.

In relation to the data shown in the draft financial statements for the year which ended on 31 December 2023, prepared in accordance with the model provided for by the Decree of the Ministry of Labour and Social Policies of 5 March 2020, which is submitted for your approval, we confirm that they correspond to the results in the accounting records, appropriately reclassified where necessary.

With regard to the audit of the draft financial statements, specifying that the responsibility for their preparation lies with the Administrative Body, since the Auditing Body is responsible for the professional opinion expressed below, the undersigned has conducted his examination in accordance with the procedures defined in the auditing standards and criteria; in particular, the activity was planned and performed in order to acquire the elements necessary to ascertain whether the draft financial statements may be vitiated by significant errors and whether they are, as a whole, reliable.

With regard to the opinion on the financial statements of the previous year, the data of which has been presented for comparative purposes in order to comply with legal requirements, reference is made to the opinion expressed by the undersigned in this regard.

The audit process consisted of two distinct stages:

- the first involved the examination, by means of sample checks, of the evidence of the data presented, in particular for the items of the financial statements considered most significant and relevant, as well as the certification of the Board of Directors as to the completeness and truthfulness of the information presented in the financial statements;
- the second concerned the assessment of the appropriateness and correctness of the accounting criteria used and the reasonableness of the estimates adopted by the Board of Directors, illustrated in the Mission Report; however, the allocation of funds from shareholders' equity illustrated in said report, if deemed incorrect, would not change the shareholders' equity at the end of the year.

I therefore believe, on the basis of the work performed, that I can state a reasonable conclusive judgement that the draft financial statements for the year 2023 have been clearly drawn up and give a true and fair view of the financial position and results of operations.

Finally, it is also considered that the Mission Report provides adequate information on the activities carried out during the financial year also with regard to operations, the latter being more fully illustrated in the Annual Report.

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Based on the foregoing considerations, the undersigned hereby expresses his opinion in favour of approving the financial statements for the year ended 31 December 2023, agreeing with the criteria adopted for their preparation.

Cuneo, 07 June 2024

[SIGNATURE]

Walter Franco