

Mission Uden Grænser Danmark

Audit records dated 22 April 2026

(pages 15 - 20)

concerning financial statements for 2025

Notes to users of the English version of this document:

- This document is a translation of a Danish version of the document. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.
- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23,5 % corresponds to 23.5 %.

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1. Audit of the financial statements for 2025

1.1. Introduction

In our capacity as auditors appointed by the general meeting, we have performed the statutory audit of the financial statements of Mission Uden Grænser Danmark for 2025. Also, we have read the management commentary.

1.2. Audit opinion and auditor's report

The audit performed has not prompted any modifications to the auditor's opinion, emphasis of matter, or other information contained in the auditor's report.

If the management approves the annual report in its present form, we will provide the financial statements with an auditor's report without modifications to the auditor's opinion, emphasis of matter, or other information, and issue a statement on the management commentary without any remarks.

1.3. Purpose of the audit

In engagement letter dated 8 April 2025, we have described the purpose of the audit. Also, we have described the division of responsibilities between the association management and ourselves. We have performed the audit of the financial statements for 2025 accordingly.

1.4. Planning and performance of the audit

Our audit of the financial statements has been planned and performed in accordance with international auditing standards and additional requirements applicable according to Danish audit legislation. The audit is performed to obtain reasonable assurance that the financial statements are free from material misstatements, and has primarily comprised significant accounting items and areas involving a risk of material misstatements, including misstatements concerning accounting estimate.

In preparation of our audit for 2025, we have discussed with the executive board the expectations to the financial development for 2025, including the risks relating to association activities. Additionally, we have discussed the risks attached to the financial reporting and the steps taken by the executive board to manage such risks.

Based on this, we have prepared an audit strategy with focus on risk areas. We have identified the following accounting items and areas which, in our opinion, involve particular risk of material misstatements and omissions or uncertainties in the financial statements.

- Occurrence, completeness, and accrual of turnover

Furthermore, the audit comprised an evaluation as to whether the financial statements meet the regulations on accounting stipulated by Danish legislation and the association's articles of association. In this connection, we have evaluated the accounting policies, the financial estimates made by management, and other information submitted by management.

1.5. Business procedures and internal control systems

During our audit, we reviewed the association's registration systems and internal control procedures.

In connection with the review of business procedures and internal controls, we have also reviewed procedures for approval of mission costs. We have reviewed the minutes of the board meeting, which shows follow-up on the budget. We must recommend that decision minutes include approval of mission costs prior to payment. We must also recommend the establishment of double power of attorney in connection with payment from the association's bank accounts cf. below.

Due to the limited number of staff employed in the association administration, it is not possible to efficiently delegate administrative procedures to more personnel. Consequently, internal control is mainly comprised of management supervising and inspecting the operations, the bookkeeping, and the financial reporting.

Due to there being no efficient segregation of procedures and thus no efficient internal control procedures, the management is aware of the risk of intentional or unintentional misstatements occurring in the association's administration and, in turn, resulting in losses. Our audit has not been able to disclose such misstatements with any certainty.

1.6. Audit during the preparation of the financial statements

During our review of the statement of financial position of the association, we have verified that the assets stated actually belong to the association, that they are present, and that they have been reasonably measured. We have verified that the liabilities which, to our knowledge, are incumbent on the association are reflected correctly in the financial statements. Furthermore, we have verified that generally accepted accounting standards have been observed and that the financial statements provide a true presentation of the assets and liabilities, of the financial position of the association, and of the profit of its activities during the financial year.

In accordance with international auditing standards, we have audited events occurring after the end of the financial year. The purpose of this part of the audit is to verify whether essential events after the end of the financial year have been expressed in either the accounting items or the notes of the financial statements.

2. Remarks and additional specifications to the financial statements

As in previous years, we will subsequently add detailed remarks and specifications to the financial statements presented.

2.1. Income

Income mainly consists of gifts according to Section 8A and Section 12 of the Equalization Act. We have asked the bookkeeper for the declarations of gifts that have been reported to SKAT. We have made sure that the periodization is done correctly. It is our opinion that the association controls complies with the regulations in the gift certificates in relation to the tax authorities' requirements for the association's self-control.

The audit performed has not resulted in specific remarks.

2.2. Collection

During the year, the association has made collections in accordance with rules issued by the collection board.

The association has made collections under its own permission. Own collections amount to DKK 3,465,694, which is an increase against the collections from last year amount of DKK 2,378,838. Collections constitute 75% of the total income.

2.3. Charges and other collateral

A list of engagements has been obtained from the association's banks to confirm balances, charges, and other collateral as of 31 December 2025.

In connection with our audit, we have made enquiries about collateral and charges from the Land Registry, the Danish Person Registry, and the Motor Vehicle Securities Register, showing no entries.

2.4. Contingent liabilities

The association management have confirmed that the association is not party to pending disputes or litigations believed to entail significant liabilities.

3. Management commentary

During our audit of the financial statements, we have read the management commentary. We have compared the information in the commentary with information given in the financial statements and the knowledge and the matters disclosed to us during our audit. Based on our knowledge of the regulatory framework, we have ascertained whether the management's review is free from misstatements and omissions.

We have not performed new, separate procedures connected to our report on the management commentary. The procedures performed have not given rise to further remarks.

4. Tax issues

The association's activities are in alignment with charitable humanitarian non-profit NGO, therefore the association is excused from tax responsibilities cf. Section 3 Subsection 1, nr. 3 in the Corporate Tax Act.

5. Other tasks

During our audit of the financial statements, we have assisted the association with the preparation of the financial statements and the management commentary.

6. Other information

6.1. Management representation letter

In accordance with international auditing standards, we have obtained a management representation letter from the executive board, confirming the completeness of the financial statements.

6.2. Non-adjusted matters

According to international auditing standards, we are obliged to inform the board of directors of adjustments not made to the financial statements in their present form, as the executive board judges them to be immaterial, individually and in aggregate, to the financial statements as a whole.

This information must be provided in order to ensure that the board of directors has been informed of, and accedes to, the evaluation made by the executive board.

No matters have been identified which have not been incorporated into the financial statements in their present form.

6.3. Risk of fraud

During our audit and in accordance with international auditing standards, we are obliged to consider the risk of fraud in the financial statements. As a consequence, we are obliged to enquire of the executive board and the board of directors as to how supervision is performed concerning the risk of fraud, including fraudulent financial reporting.

The executive board has informed us that, in their opinion, no particular risk of fraud exists and that the association has an efficient control environment which will disclose the risk of material misstatements in the financial statements, including misstatements due to fraud.

By signing this audit report, the board of directors, individually and in aggregate, confirm that members have no knowledge of actual, suspected, or alleged fraud in respect of the association.

The executive board has confirmed to us:

- Their responsibility for designing, implementing, and maintaining internal control systems to prevent and detect fraud and misstatements
- That they have no knowledge or suspicion of fraud affecting the association.

During our audit, nothing has come to our attention that indicates or raises suspicion of fraud, which might impact on the financial statements.

6.4. Bookkeeping and retention of accounting records

During the planning and performance of our audit, we have verified whether the association complies with the Danish Bookkeeping Act, including the legislation on the retention of accounting records. In our opinion, the association complies with the Danish Bookkeeping Act in all material aspects.

6.5. Formalities in relation to company law

Management's responsibility

During our audit, we have not identified any acts or omissions, which, in our opinion, give us reason to believe that members of the management may incur liability in damages or criminal liability.

Obligation to keep books etc.

According to the provisions of the Danish Companies Act, we have verified that management has fulfilled their obligations in respect of establishing and keeping books, registers, and records, and that the rules for presentation and signing of the audit report have been observed.

6.6. The Danish Data Protection Act

During our audit, we have enquired of the executive board whether the association complies with the provisions of the Danish Data Protection Act. The executive board has informed us that management has considered the Danish Data Protection Act and judges the association to be complying with the provisions of the act.

Aarhus, 22 April 2026

Redmark

Godkendt Revisionspartnerselskab
Company Reg. no. 29 44 27 89



Preben Pedersen
State Authorised Public Accountant
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Submitted to the management on the 22 April 2026.

Management



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Board of directors



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4a. Audit Records 2025


Final Audit Report


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