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ASSURANCE REPORT ON FINANCIAL INFORMATION

Addressed to: The Board of Directors of the Albanian Swimming Federation

Purpose of this Report

The sole purpose of our report is to assist the Board of Directors in determining whether the Albanian Swimming Federation is in compliance with the requirements of the World Aquatics Olympic Aquatics Support Programme ("OASP") and to audit the funds spent from the grant awarded under the World Aquatics Support Programme 2025, and it may not be suitable for any other purpose.

Responsibilities of the Albanian Swimming Federation

The Albanian Swimming Federation has acknowledged that the agreed-upon procedures are appropriate for the purpose of this engagement.
The Albanian Swimming Federation is responsible for the subject matter on which the agreed-upon procedures are performed.

Auditor's Responsibilities

Our engagement was undertaken in accordance with the International Standards on Auditing, with ISA 800/805. An engagement for agreed-upon procedures involves the performance by us of the procedures agreed with the Albanian Swimming Federation, and the reporting of findings. The auditor's objectives are to obtain reasonable assurance about whether the grants and expenses statement as a whole is free from material misstatement, due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted under ISAs will always identify a material misstatement when it exists.
Anomalies may arise as a result of error or fraud and are considered material if, individually or in combination, they are expected to reasonably influence the economic decisions of users based on these financial statements.

Professional Ethics and Quality Control

We comply with the ethical requirements of the International Ethics Standards Board for Accountants (the "IESBA Code"). We are independent of the ASF in accordance with the relevant requirements in Albania (the IEKA Code) and have fulfilled our other ethical responsibilities in accordance with these requirements.
Our firm applies the International Standard on Quality Management ("ISQM") 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, and accordingly maintains a comprehensive system of quality control that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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Procedures and Findings

We performed the procedures described below, which were agreed upon, regarding the compliance of the Albanian Swimming Federation with the World Aquatics OASP requirements for the 2025 period.

Audit Financial Findings

None

Opinion

In my opinion, based on the legal requirements, I consider that the Albanian Swimming Federation has correctly applied the requirements for the use of the funds obtained from the 2025 support programme of the international federation "World Aquatics", for financial support of grants in the field of sport.

Tirana, 25.08.2026

Legal Auditor
Admir KAJO

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