McCloskey & Co.
CHARTERED ACCOUNTANTS

McCloskey & Co
Chartered Accountants & Statutory Auditor
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The Directors
Rare Diseases Ireland
Carmichael House
North Brunswick Street
Dublin 7

1 October 2026

Re: Rare Diseases Ireland
Year ended 31 December 2025

Dear Sir or Madam,

International Auditing Standards (UK & Ireland) require us to communicate our audit findings to those charged with governance, including the following

- Our views as auditors regarding the quality and acceptability of the entities internal controls and accounting systems with a description of any suggested improvements
- Our views as auditors regarding the quality of the entity's accounting practices and financial reporting with a description of any suggested improvements
- A description of the significant audit risks that have impacted on our audit report
- A description of any fraud/information that indicates that a fraud may exist or breaches in laws or regulations noted during our audit
- Any potential modifications to the auditor's report, including to description of any suggested qualification or explanatory paragraphs
- Any matters of governance interest
- A description of any unadjusted misstatements (uncorrected errors and omissions)
- Any other issues required to be communicated to those charged with governance in accordance with the ISA's

No issues came to our attention that in our professional opinion, in the context of an audit findings letter, needs to be reporting to you as directors/trustees of the charitable company.

In respect of the audit of the company for the above period we enclose the following for your perusal and approval:

1. **Draft Members' Financial Statements.**
   If approved, two directors sign:
   Page 8 – Report of the Directors
   Page 16 – Balance Sheet
   Please enter date of approval **and on note 15** on **page 17.**

2. **Letter of Representation**
   If approved, two directors to sign on page 5.

When all the above have been completed please return to us for finalisation procedures.

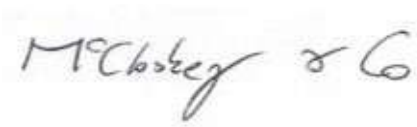
3. We also enclose our fee note.

This letter was prepared for the sole use of the charitable company; the content must not be disclosed to any third party, without our prior written consent and we assume no responsibility to any other person.

Finally we would like to thank you and your staff for the assistance offered to us during the course of our work.

If further information or explanations are required please do not hesitate to contact us.

Yours faithfully,



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McCloskey & Co