Chronic Disease Fund, Inc. dba Good Days

Examination Report on the Master Donor Agreement on Governance, Program Design, Eligibility Determinations, Administration, Use of Funds, Reporting, and Regulatory Compliance

For the Period January 1, 2025 through December 31, 2025

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REPORT OF INDEPENDENT ACCOUNTANTS

The Board of Directors of
Chronic Disease Fund, Inc. dba Good Days

We have examined management's assertions that Chronic Disease Fund, Inc. dba Good Days ("Chronic Disease Fund" or the "Foundation") complied with the requirements identified in the Master Donor Agreement concerning governance, program design, eligibility determinations, administration, use of funds, reporting, and regulatory compliance in Exhibit B for the period January 1, 2025 to December 31, 2025. Management is responsible for the Foundation's compliance with management's assertions. Our responsibility is to express an opinion on management's assertion about the Foundation's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

The information included in Exhibit B, Master Donor Agreement Requirements with Procedures and Results, is presented by the Foundation's management to provide additional information on Management's Assertion related to compliance with the requirements of governance, program design, eligibility determinations, administration, use of funds, reporting and regulatory compliance and is not covered by the independent accountant's examination report. Accordingly, we express no opinion on it.

Our examination does not provide a legal determination on the Company's compliance with specified requirements set forth in the Master Donor Agreement as described in Schedule B.

We are required to be independent of Chronic Disease Fund and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our examination.

In our opinion, management's assertions in Exhibit A that Chronic Disease Fund, Inc. dba Good Days complied, in all material respects, with the requirements identified in the Master Donor Agreement concerning governance, program design, eligibility determinations, administration, use of funds, reporting, and regulatory compliance for the period January 1, 2025 through December 31, 2025, are fairly stated.

This report is intended solely for the information and use of management, the Members of the Foundation, and specified interested parties and is not intended to be and should not be used by anyone other than these specified parties.

Armanino LLP

Dallas, Texas

August 11, 2026

EXHIBIT A - REPORT OF MANAGEMENT ON COMPLIANCE

We, as members of management of Chronic Disease Fund, Inc. dba Good Days (“Chronic Disease Fund” or the "Foundation"), are responsible for complying with the requirements of governance, program design, eligibility determinations, administration, use of funds, reporting, and regulatory compliance in the attached Exhibit B as set forth in the Donor Agreement. We are also responsible for establishing and maintaining effective internal control over compliance with the requirements of the Master Donor Agreement. We have performed an evaluation of the Foundation’s compliance with the requirements for the period January 1, 2025 to December 31, 2025. Based on this evaluation, we assert that for the period January 1, 2025 to December 31, 2025, the Foundation complied, in all material respects, with the Master Donor Agreement.

EXHIBIT B

Management Assertions #	Management Assertions	Procedures	Result
	Governance & Independence		
1	The Foundation is a bona fide nonprofit organization recognized as tax exempt under IRC §501(c)(3).	• Obtained and read the IRS Determination Letter, Articles of Incorporation & Bylaws, and the most recent 990 for the Foundation.	Completed without exception.
2	The Foundation is independent of Program Donors. For purposes of this assertion, independence is defined such that no member of the Foundation's governing body is employed by, or serves in a management capacity for, a Program Donor.	• Obtained and read the current list of Board of Directors, listing of donors, and signed conflict of interest. • Read Conflict of Interest statements and noted signatures by Board Members • Compared Board of Directors' employers against the donor listing	Completed without exception.
3	Management maintains and enforces policies and procedures that ensure disease fund design, eligibility criteria, patient selection, and disbursement decisions are established and administered independently of program donors.	• Obtained and read donor policy documents governing donor communication and restrictions including the Master Donation Agreement, executed donor agreements, and the Compliance Department Policy and Procedures of Good Days	Completed without exception.
	Eligibility & Program Design		
4	Assistance under the Program is available only to beneficiaries who demonstrate financial need at the time of eligibility determination and meet the Foundation's documented income and/or asset eligibility criteria, as determined through the Foundation's eligibility review process.	• Obtained eligibility policies and procedures, income and asset eligibility thresholds, eligibility assessment forms/system screenshots, and listing of beneficiaries • Obtained and agreed a sample of documentation to confirm the program is available only to beneficiaries who demonstrate financial needs	Completed without exception.

Management Assertions #	**Management Assertions**	**Procedures**	**Result**
5	Eligibility criteria (including income and/or asset thresholds)are: • Objectively defined; • Based on reasonable and verifiable measures of financial need, and • Applied consistently and uniformly to all applicants.	• Obtained documentation related to eligibility criteria • Obtained a sample of documents and agreed to eligibility criteria to verify the program is available only to beneficiaries who demonstrate financial needs and measures are applied consistently and uniformly to all applicants	Completed without exception.
6	Eligibility determinations (including both approvals and denials): • Are made in accordance with documented Foundation policy; • Do not consider donor identity, donor products, prescribing physician, provider, supplier, or pharmacy; and • Do not consider the source of patient referral.	• Sampled approved and denied patient files • Obtained patient application, income/asset documentation, eligibility determination and/or approval/denial outcome • Read documents and verified that program does not consider donor identity, donor products, prescribing physician, provider, supplier, or pharmacy, and do not consider the source of patient referral	Completed without exception.
7	Patient eligibility is re-evaluated in accordance with Foundation policy. Recertification is not required for beneficiaries who have completed an eligibility certification within the prior six months. For all other beneficiaries, recertification is required on an annual basis.	• Obtained and read Recertification Policy and PowerPoint training • Reviewed system's SQL logic and enrollments for 2025 • Agreed and verified that recertification is not required for beneficiaries who have completed an eligibility within the prior six months and is required on an annual basis for all other beneficiaries	Completed without exception.

	Program Administration & Patient Interaction		
8	Assistance is awarded to eligible beneficiaries based on the order in which complete eligibility determinations are finalized, subject to the availability of Program funds and Foundation policy.	• Obtained and read program funding and award sequencing policy and system logic for eligibility finalized timing	Completed without exception.
9	Patients are informed that they may change providers, suppliers, or treatments without losing eligibility, absent other disqualifying factors.	• Obtained and read patient communication • Inquired and agreed to support that patients are informed that they can change providers, suppliers, or treatments without losing eligibility	Completed without exception.
10	Management maintains and enforces policies and procedures under which the Foundation provides financial assistance information to patients without directing, referring, or recommending any specific provider, supplier, pharmacy, or product.	• Obtained policy prohibiting referrals, QA monitoring documentation, and a listing of recorded calls • Sampled and listened to calls to review for the absence of referrals and/or recommendations	Completed without exception.
11	To the extent feasible, the Foundation furnishes assistance under the Program directly to providers, suppliers, or insurers on behalf of patients. Where assistance is furnished directly to a patient, the Foundation obtains documentation demonstrating that the assistance was used to satisfy qualifying expenses.	• Obtained Disbursement Policy and listing of payments for the Assessment Period • Selected a sample of 30 payments made to providers/suppliers/insurers and 30 patient direct payments for further testing • Obtained proof of qualifying expenses and agreed to compliance with disbursement policy	Completed without exception.
12	Management maintains and enforces policies and procedures designed to preserve the confidentiality of Program Donor identities from patients.	• Obtained and read the enrollment form, approval letter, re-enrollment letter, and denial no-funding for verbiage restricting donor identity • Listened to previous calls sampled for donor anonymity, verified no discussion regarding donor identity.	Completed without exception.

	Use of Funds, Reporting & Compliance		
13	Donations are used solely for the financial assistance provided to eligible patients for qualifying expenses and/or reasonable administrative expenses.	• Obtained the general ledger and trial balance • Read process documents related to donation tracking • Selected samples for Patient Assistance Expenses from the GL • Obtained support related to Patient Assistance and matched for completeness and accuracy of patient name, amount, and drug brand • Obtained and read board-approved minutes related to cost allocation methodology	Completed without exception.
14	The Foundation provides Program Donors with periodic, point-in-time reports. Such reports contain only aggregate, non-identifying information regarding Program activity and funding status, without patient-level or product-specific.	• Obtained and read donor reporting policy, reporting template, and a donor report issued for the Assessment Period • Obtained and agreed evidence of management review and approval of donor report	Completed without exception.