

## **RELIEF INTERNATIONAL - FRANCE**

*Association under the 1<sup>er</sup> juillet 1901 law*  
21 rue de la Vanne  
92120 MONTROUGE

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### **Statutory auditor report on the financial statements**

Year ended December 31, 2023

*This is a translation into English of the statutory auditors' report on the financial statements of the Charitable organization issued in French and it is provided solely for the convenience of English speaking users.*

*This statutory auditors' report includes information required by European regulation and French law, such as information about the appointment of the statutory auditors or verification of the management report and other documents provided to shareholders.*

*This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.*

*Only the original report in French has legal authority.*

## SUMMARY

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## Statutory auditor report on the financial statements

Year ended December 31, 2023

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To the general assembly

### 1. Opinion

In compliance with the engagement entrusted to us by your general assembly, we have audited the accompanying financial statements of RELIEF INTERNATIONAL FRANCE for the year ended on 31 december 2023.

In our opinion, the financial statements give a true and fair view of the assets and liabilities and of the financial position of your charitable organization as at 31 december 2023 and of the results of its operations for the year then ended in accordance with French accounting principles.

### 2. Basis for Opinion

#### 2.1 Audit Framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our responsibilities under those standards are further described in the *Statutory Auditor Responsibilities for the Audit of the Financial Statements* section of our report.

#### 2.2 Independence

We conducted our audit engagement in compliance with independence rules applicable to us, for the period from 1<sup>st</sup> january 2023 to the date of our report and specifically we did not provide any prohibited non-audit services referred to in Article 5(1) of Regulation (EU) No 537/2014 or in the French Code of ethics (code de déontologie) for statutory auditors.

#### 2.3 Emphasis

We draw attention to the information given in the note “3.4 Exchange rate policy” of the annexes of the financial statements highlighting conversion methods used by the entity and their consequences on the calculation of the financial gain.

#### 2.4 Justification of Assessments

In accordance with the requirements of Articles L. 821-53 and R. 821-180 of the French Commercial Code (code de commerce) relating to the justification of our assessments, we bring to your attention the following assessments which, according to our professional judgement, were the most important for the audit of the financial statements.

## Verification of inter-entity accounts and revaluation in Euro

### ⇒ Description

Your association carries out its projects in countries of intervention in collaboration with RELIEF INTERNATIONAL US and RELIEF INTERNATIONAL UK, forming the RELIEF INTERNATIONAL Alliance. Financial transactions related to operations carried out in foreign currencies are registered using inter-entity accounts, reflecting the accounting position of RELIEF INTERNATIONAL France vis-à-vis the two other entities.

On the closing date of the financial year, the amount of inter-entity accounts is valued in euros taking into account the methodology described in the appendix to the annual accounts, note "3.4 EXCHANGE POLICY".

### ⇒ Our response

In order to ensure that the amount of the inter-entity account is consistent with the closing date of the annual accounts, we have carried out the following checks:

- Control of inter-entity balances and reconciliation with the annual accounts of the two other entities of the Alliance;
- Request for a declaration from the management teams of the Alliance entities on the position at the closing date;
- Review by sampling of the correct application of the exchange policy at the closing date and verification of overall consistency in the use of monthly rates.

These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on specific items of the financial statements.

## **3. Verification of the Management Report and of the Other Documents Provided to the general assembly members**

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by French law.

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the management report of the board and in the other documents provided to the general assembly with respect to the financial position and the financial statements.

## **4. Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with French accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the charitable organization ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is expected to liquidate the Charitable organization or to cease operations.

The board is responsible for monitoring the financial reporting process and the effectiveness of internal control and risks management systems and where applicable, its internal audit, regarding the accounting and financial reporting procedures.

The financial statements were approved by the board.

## 5. Statutory Auditor Responsibilities for the Audit of the Financial Statements

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As specified in Article L. 821-55 of the French Commercial Code (code de commerce), our statutory audit does not include assurance on the viability of the Charitable organization or the quality of management of the affairs of the Charitable organization.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgment throughout the audit and furthermore:

- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control,
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control,
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in the financial statements,
- Assesses the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charitable organization's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Charitable organization to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein,
- Evaluates the overall presentation of the financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.

On behalf of In Extenso Auvergne Rhône Alpes  
Statutory Auditor

**Laurent SIMO**

**FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

## Financial statement

### 1. BALANCE SHEET ASSETS

ACTIF	31/12/2023			31/12/2022
	Brut	Amortissements et dépréciations	Net	Net
<b>ACTIF IMMOBILISE</b>				
<b>Immobilisations incorporelles</b>				
Frais d'établissement				
Frais de recherche et développement				
Donations temporaires d'usufruit				
Concessions, brevets, licences, marques, procédés, logiciels, droits et valeurs similaires				
Immobilisations incorporelles en cours				
Avances et acomptes				
<b>Immobilisations corporelles</b>				
Terrains				
Constructions				
Installations techniques, matériel et outillage industriels, autres immobilisations	19,599	-19,599		
Immobilisations corporelles en cours				
Avances et acomptes				
<b>Biens reçus par legs ou donations destinés à être cédés</b>				
<b>Immobilisations financières</b>				
Participations et créances rattachées				
Autres titres immobilisés				
Prêts				
Autres immobilisations financières	395,058		395,058	395,058
<b>TOTAL (I)</b>	<b>414,657</b>	<b>-19,599</b>	<b>395,058</b>	<b>395,058</b>
<b>COMPTES DE LIAISON (II)</b>				
<b>ACTIF CIRCULANT</b>				
<b>Stocks et en-cours</b>				
<b>Créances</b>				
Créances clients usagers et comptes rattachés	15,372,977		15,372,977	9,873,824
Créances reçues par legs ou donations				
Autres	2,803,252		2,803,252	378,872
Valeurs mobilières de placement				
Instruments de trésorerie				
Disponibilités	628,874		628,874	2,406,262
Charges constatées d'avance				
<b>TOTAL (III)</b>	<b>18,805,103</b>		<b>18,805,103</b>	<b>12,658,958</b>
Frais d'émission des emprunts (IV)				
Primes de remboursement des emprunts (V)				
Ecart de conversion actif (VI)	81,941		81,941	446,260
<b>TOTAL GENERAL (+I+II+III+IV+V+VI)</b>	<b>19,301,700</b>	<b>-19,599</b>	<b>19,282,102</b>	<b>13,500,275</b>

## 2. BALANCE SHEET LIABILITIES

### BILAN PASSIF

PASSIF	31/12/2023	31/12/2022
<b>FONDS PROPRES</b>		
<b>Fonds propres sans droit de reprise</b>		
Fonds propres statutaires		
Fonds propres complémentaires		
<b>Fonds propres avec droit de reprise</b>		
Fonds statutaires		
Fonds propres complémentaires		
Ecart de réévaluation		
<b>Réserves</b>		
Réserves statutaires ou contractuelles		
Réserves pour projet de l'entité		
Autres		
Report à nouveau	88,073	463,534
Excédent ou déficit de l'exercice	6,291	-356,979
<b>Situation nette (sous-total)</b>	<b>94,364</b>	<b>106,555</b>
Fonds propres consommables		
Subventions d'investissement		
Provisions réglementées		
<b>TOTAL (I)</b>	<b>94,364</b>	<b>106,555</b>
<b>COMPTES DE LIAISON (II)</b>		
<b>FONDS REPORTES ET DEDIES</b>		
Fonds reportés liés aux legs ou donations		
Fonds dédiés		
<b>TOTAL (III)</b>		
<b>PROVISIONS</b>		
Provisions pour risques	83,000	83,000
Provisions pour charges		
<b>TOTAL (IV)</b>	<b>83,000</b>	<b>83,000</b>
<b>DETTES</b>		
Emprunts obligataires et assimilés (titres associatifs)		
Emprunts et dettes auprès des établissements de crédit		
Emprunts et dettes financières diverses		3,027,210
Dettes fournisseurs et comptes rattachés	12,685	16,913
Dettes des legs ou donations		
Dettes fiscales et sociales	109,547	
Dettes sur immobilisations et comptes rattachés		
Autres dettes	2,872,599	341,848
Instruments de trésorerie		
Produits constatés d'avance	16,109,907	9,886,366
<b>TOTAL (V)</b>	<b>19,104,738</b>	<b>13,272,337</b>
Ecart de conversion passif (VI)		38,384
<b>TOTAL GENERAL (I+II+III+IV+VI)</b>	<b>19,282,102</b>	<b>13,500,275</b>

### 3. INCOME STATEMENT

#### COMPTE DE RESULTAT

COMPTE DE RESULTAT	31/12/2023	31/12/2022
<b>PRODUITS D'EXPLOITATION</b>		
<b>Cotisations</b>		
<b>Ventes de biens et services</b>		
Ventes de biens		
- dont ventes de dons en nature		
Ventes de prestations de services		
- dont parrainages		
<b>Produits de tiers financeurs</b>		
Concours publics et subventions d'exploitation		
Versements des fondateurs ou consommations de la dotation comptable		
Ressources liées à la générosité du public		
Dons manuels	5,858	9,367
Mécénats		
Legs, donations et assurances-vie		
Contributions financières	27,743,637	22,736,541
Reprises sur amortissements, dépréciations, provisions et transferts de charges		138,449
Utilisations des fonds dédiés		9,315
Autres produits	551,283	229,577
<b>TOTAL I</b>	<b>28,300,778</b>	<b>23,123,249</b>
<b>CHARGES D'EXPLOITATION</b>		
Achats de marchandises	2,471,018	1,659,214
Variation de stocks		11,952
Autres achats et charges externes	23,442,598	18,597,452
Aides financières		603,116
Impôts, taxes et versements assimilés	25,466	6,238
Salaires et traitements	380,791	359,675
Charges sociales	164,848	216,682
Autres charges de personnel		
Dotations aux amortissements et aux dépréciations		208,656
Reports en fonds dédiés		
Autres charges	1,807,964	1,366,697
<b>TOTAL II</b>	<b>28,292,684</b>	<b>23,029,681</b>
<b>1 - RESULTAT D'EXPLOITATION (I-II)</b>	<b>8,094</b>	<b>93,568</b>
<b>PRODUITS FINANCIERS</b>		
De participations		
D'autres valeurs mobilières et créances de l'actif immobilisé		
Autres intérêts et produits assimilés	5,016	
Reprises sur dépréciations, provisions et transferts de charges		
Différences positives de change		
Produits nets sur cessions de valeurs mobilières de placement		
<b>TOTAL III</b>	<b>5,016</b>	
<b>CHARGES FINANCIERES</b>		
Dotations aux amortissements, aux dépréciations et aux provisions		
Intérêts et charges assimilées		430
Différences négatives de change	6,820	451,042
Charges nettes sur cessions de valeurs mobilières de placement		
<b>TOTAL IV</b>	<b>6,820</b>	<b>451,472</b>
<b>2 - RESULTAT FINANCIER (III-IV)</b>	<b>-1,803</b>	<b>-451,472</b>
<b>3 - RESULTAT COURANT avant impôts (I-II+III-IV)</b>	<b>6,291</b>	<b>-357,904</b>

INCOME STATEMENT (CONTINUED)

COMPTE DE RESULTAT

COMPTE DE RESULTAT	31/12/2023	31/12/2022
<b>PRODUITS EXCEPTIONNELS</b>		
Sur opérations de gestion		
Sur opérations en capital		925
Reprises sur provisions, dépréciations et transferts de charges		
<b>TOTAL V</b>		<b>925</b>
<b>CHARGES EXCEPTIONNELLES</b>		
Sur opérations de gestion		
Sur opérations en capital		
Dotations aux amortissements, aux dépréciations et provisions		
<b>TOTAL VI</b>		
<b>4 - RESULTAT EXCEPTIONNEL (V-VI)</b>		<b>925</b>
Participation des salariés aux résultats (VII)		
Impôts sur les bénéfices (VIII)		
<b>Total des produits (I+III+V)</b>	<b>28,305,794</b>	<b>23,124,174</b>
<b>Total des charges (II+IV+VI+VII+VIII)</b>	<b>28,299,504</b>	<b>23,481,153</b>
<b>6 - EXCEDENT OU DEFICIT</b>	<b>6,291</b>	<b>-356,979</b>
<b>CONTRIBUTIONS VOLONTAIRES EN NATURE</b>		
Dons en nature	561,876	
Prestations en nature		
Bénévolat		
<b>TOTAL</b>	<b>561,876</b>	
<b>CHARGES DES CONTRIBUTIONS VOLONTAIRES EN NATURE</b>		
Secours en nature	561,876	
Mise à disposition gratuite de biens		
Prestations en nature		
Personnel bénévole		
<b>TOTAL</b>	<b>561,876</b>	

## NOTE TO THE ANNUAL STATEMENT

### 1. PRESENTATION OF THE ASSOCIATION

Relief International - France is a non-governmental organization that has been providing vulnerable communities with curative and preventive healthcare, education, water sanitation and economic development opportunities since 1985.

Relief International France is a member of the Relief International alliance, a network of non-profit organizations whose common mission is to partner with communities affected by conflict, climate change and disaster to save lives, build resilience and promote long-term health and well-being. RI is currently active in 14 countries worldwide: Afghanistan, Iran, Iraq, Jordan, Lebanon, Myanmar, Pakistan, Philippines, Occupied Palestinian Territories, South Sudan, Sudan, Syria, Turkey and Yemen. Relief International includes four member entities of the RI Alliance: Relief International Inc, Relief International-UK, Relief International-France and Relief International-Europe. Under this alliance agreement, RI operates with a single, shared management structure integrated into the Global Support Office (GSO).

#### **Our Vision**

Partnering with communities impacted by conflict, climate change and disasters to help develop their long-term well-being (health, water, education, economic opportunities).

#### **Our Mission**

To innovate to empower communities in fragile environments to strengthen their resilience to vulnerabilities related to climate change and conflicts.

#### **Our targeted actions**

Our objectives are to:

- Integrate economic opportunity programs with education, health, and nutrition, as well as water, sanitation, and hygiene, and integrate climate change and conflicts to strengthen community resilience.
- Establish partnerships with stakeholders from the private, public, and civil society sectors to holistically strengthen community resilience to climate change and conflicts.
- Identify, test, and scale up reform ideas that can optimize community resilience in fragile environments to climate change and/or conflicts.

#### **Our values**

Our values are at the heart of what we do and how we do it.

They are as follows:

#### **Integrity**

We are transparent and accountable in our work with participants, partners, donors, team members and the communities we work with.

**Adaptability**

We embrace agility and innovative thinking, program approaches and working methods.

**Cooperation**

We leverage complementary skills and networks to ensure that every issue, situation or community benefits from the best solutions available.

**Inclusivity**

We adopt practices and policies that enable access to employment, opportunities and resources for people who might otherwise be excluded or marginalized.

**Sustainability**

We help communities build their own resilience and long-term well-being through all our work.

## 2. SIGNIFICANT EVENTS

### 2.1. SIGNIFICANT EVENTS OF THE YEAR

Relief International France (RI FR) has decided to change its name to Relief International France, as approved by the Board of Directors on December 8, 2023. On November 8, 2023, the Board also ratified the decision to change the company's head office from Lyon to the Paris region. Both changes took effect in 2024.

Ri FR continued to provide vital services to people in vulnerable situations.

At the same time, RI FR provided assistance to Afghan refugees in Iran, on the border with Afghanistan, as part of a program supported by the European Community, and continued to develop its portfolio of grants in the Middle East, providing vital emergency assistance, health, nutrition and education to refugees in several countries.

By 2023, the Middle East (Lebanon, Jordan, Syria, Turkey and Yemen) will be the main region for Relief International France's humanitarian programs.

Region	FY 2023	FY 2022
Asie	6%	22%
Afrique	40%	1%
Moyen Orient	54%	76%
RI Alliance	0%	1%

The administrative agreement signed in May 2021 between USAID and RI US ended on December 12, 2023, with USAID noting that RI had implemented and demonstrated the effectiveness of its internal controls on the points identified prior to the administrative agreement. Indeed, RI had developed systems, procedures and processes to ensure that incidents such as the one that occurred in 2020 could not recur.

On the other hand, the preliminary investigation with the Paris anti-terrorist prosecutor's office, following the voluntary disclosure made by RI, is still ongoing.

RI France's 2021-2027 European Union Humanitarian Partnership Agreement continues to run until December 31, 2027.

### 2.2. EVENTS AFTER CLOSING OF ACCOUNT DATE

Relief International France's head office is now located within the French Red Cross' coworking space at Accélérateur 21 Croix rouge, 21 rue de la Vanne 92120 Montrouge, and the association's name is Relief International - France, following the prefecture's agreements obtained in 2024.

### 3. ACCOUNTING RULES AND METHODS

#### 3.1. ACCOUNTING SCOPE AND METHODS

The accounts of the RELIEF INTERNATIONAL FRANCE Association as of December 31, 2023, have been established in euros in accordance with the rules set by the PCG (ANC regulation n° 2014-03) and ANC regulation n° 2018-06 (amended) of December 5, 2018, relating to the annual accounts of non-profit private law entities. The general accounting conventions have been applied in compliance with the principle of prudence in accordance with the following basic assumptions:

- Going concern
- Consistency of accounting methods
- Independence of financial years and in accordance with the general rules for the preparation and presentation of annual accounts.

The basic method used for valuing items recorded in the accounts is the historical cost method. An accounting method change is applied in the presentation of the entity's annual accounts, presented in the section of this annex relating to the accounting of the provision for paid leave of the association's employees.

#### 3.2. LEGACIES, DONATIONS, AND MANUAL GIFTS

As of January 1, 2020, in application of ANC regulation 2018-06, all legacies and donations are recorded in specific accounts as assets and liabilities. The counterpart is recognized as income unless stipulated by the testator/donor to strengthen the entity's equity. The association receiving very few donations, this regulatory change has no impact on equity.

As a reminder, the extraordinary general assembly of June 1, 2021, decided to amend article 5 of the statutes of the MRCA/Relief International France association to expressly add as resources the funds raised during public generosity appeals.

No income related to legacies and donations was recognized during the 2023 fiscal year. The collection of manual donations is recorded upon receipt and amounts to €5,858 for the fiscal year ending December 31, 2023. It is fully utilized during the fiscal year and is not carried forward as dedicated funds.

#### 3.3. FINANCIAL CONTRIBUTIONS

Financial contributions are funds allocated by institutional donors of public and private origin, mainly abroad, intended to finance the implementation of the association's social missions. A funding agreement is established between the association and the funder, defining the

reference period (start and end of execution), the activities financed, and detailing the reciprocal commitments.

Relief International France's main donor is the European Community, and more specifically ECHO (European Civil Protection and Humanitarian Aid Operations). In accordance with ANC regulation 2018-06, financial contributions are recognized on signature of the grant agreement in an income statement. The portion of a multi-year contribution relating to future years is recorded at year-end in a "Deferred income" account.

### 3.4. EXCHANGE RATE POLICY

The accounts of MRCA / RELIEF INTERNATIONAL FRANCE are denominated in euros. Exchange rate adjustments for monetary items denominated in foreign currencies are recognized in accordance with standard accounting practices.

- Balance sheet accounts (assets and liabilities) excluding shareholders' equity: conversion of balances presented at the balance sheet date into the currency of the transaction at the exchange rate published to date by the European Central Bank (euro-denominated bank accounts are maintained at their nominal value);
- Shareholders' equity: historical exchange rate maintained;
- Income statement (income and expenses): revaluation into euros using the average exchange rate of the recording currency or original currency on the date of recognition in the income statement for the period. Average rates may be weighted by the volume of foreign currency transactions carried out during the accounting period.

At 12/31/2023, the association's liabilities and receivables are denominated in foreign currencies. Receivables correspond to outstanding balances on financing contracts denominated in currencies other than the euro, and to outstanding inter-company current accounts of the Alliance RI. Liabilities correspond to outstanding inter-company current accounts of the Alliance RI only.

Prior to recognition of foreign exchange gains and losses at the balance sheet date, the balance of foreign currency receivables shown on the balance sheet corresponds to the amount in the contract currency, converted into euros at the exchange rate determined by the association on the contract start date, less receipts received, which are themselves converted at the rate applied by the association on the date of receipt.

At year-end, and in accordance with article 420-5 of ANC regulation no. 2014-03, receivables and payables in foreign currencies are translated into euros at the most recent exchange rate. The association has been using the European Central Bank rate since the year ended 12/31/2020.

When the application of the conversion rate at the balance sheet date results in a change in the amounts previously recorded in euros, translation differences are recorded in transitional accounts, pending subsequent adjustments:

- on the assets side of the balance sheet for differences corresponding to an unrealized loss (translation difference on the assets side)
- On the liabilities side of the balance sheet for differences corresponding to an unrealized gain (Translation difference on the liabilities side).

Total translation adjustments amounted to :

- 81,941 € for asset translation differences
- 0 € on the liabilities side

No provision for foreign exchange risk has been booked at the balance sheet date, in accordance with the contractual agreements entered into within the Alliance, transferring the final foreign exchange risk to other network entities.

It should be noted that the balance of the "deferred income" account relating to contracts in currencies other than the euro does not constitute a liability and is therefore not revalued at the balance sheet date.

### 3.5. ACCRUED INCOME & PREPAID INCOME

The accounting method used to estimate income, accrued income and deferred income is as follows:

- Revenue corresponding to commitments made by funding bodies on the date the agreements are signed is recognized during the year.
- Revenue not realized at the end of the year is recorded as deferred income, to be carried forward to the following year.
- The amount of revenue for the year therefore corresponds to the revenue linked to expenditure incurred on the financing agreements, plus the indirect costs provided for in the agreements.

## 4. ADDITIONAL INFORMATION – BALANCE SHEET ITEMS

### 4.1. FIXED ASSETS

Fixed assets are valued at acquisition cost. It should be noted that equipment acquired thanks to institutional financing, and when subject to contractual clauses designed to transfer the equipment to partner at the end of the project, are expensed.

Cadre A	Valeur brute début exercice	Augmentations	
		Réévaluations	Acquisitions
<b>Immobilisations incorporelles</b>			
Frais d'établissement, de recherche et développement			
Donations temporaires d'usufruit			
Autres postes d'immobilisations incorporelles			
<b>Total I</b>			
<b>Immobilisations corporelles</b>			
Terrains			
Constructions sur sol propre			
Constructions sur sol d'autrui			
Installations générales, agencements et aménagements des constructions			
Installations techniques, matériel et outillage industriels			
Installations générales, agencements et aménagements divers			
Matériel de transport			
Matériel de bureau et informatique, mobilier			
Emballages récupérables et divers			
Immobilisations corporelles en cours			
Avances et acomptes			
Biens reçus par legs ou donations destinés à être cédés			
<b>Total II</b>			
<b>Immobilisations financières</b>			
Participations évaluées par mise en équivalence			
Autres participations			
Autres titres immobilisés			
Prêts et autres immobilisations financières	395 058		
<b>Total III</b>	<b>395 058</b>		
<b>TOTAL GÉNÉRAL (I+II+III)</b>	<b>395 058</b>		

Cadre B	Diminutions		Valeur brute fin d'exercice	Réévaluations Valeur d'origine
	Par virement	Par cession		
<b>Immobilisations incorporelles</b>				
Frais d'établissement, de recherche et développement				
Donations temporaires d'usufruit				
Autres postes d'immobilisations incorporelles				
<b>Total I</b>				
<b>Immobilisations corporelles</b>				
Terrains				
Constructions sur sol propre				
Constructions sur sol d'autrui				
Installations générales, agencements et aménagements des constructions				
Installations techniques, matériel et outillage industriels				
Installations générales, agencements et aménagements divers				
Matériel de transport				
Matériel de bureau et informatique, mobilier				
Emballages récupérables et divers				
Immobilisations corporelles en cours				
Avances et acomptes				
Biens reçus par legs ou donations destinés à être cédés				
<b>Total II</b>				
<b>Immobilisations financières</b>				
Participations évaluées par mise en équivalence				
Autres participations				
Autres titres immobilisés				
Prêts et autres immobilisations financières			395 058	
<b>Total III</b>			<b>395 058</b>	
<b>TOTAL GÉNÉRAL (I+II+III)</b>			<b>395 058</b>	

## 4.2. DEPRECIATION OF FIXED ASSETS

Fixed assets are depreciated on a straight-line basis over the following periods:

- Office and computer equipment: 4 years
- Transport equipment: 5 years
- Furniture: 5 years

SITUATION ET MOUVEMENTS DE L'EXERCICE				
IMMOBILISATIONS AMORTISSABLES	Valeur début exercice	Augment. Dotations	Diminutions Sorties/Rep.	Valeur en fin d'exercice
<b>Immobilisations incorporelles</b>				
Frais d'établissement, de recherche et développement				
Donations temporaires d'usufruit				
Autres postes d'immobilisations incorporelles				
<b>Total I</b>				
<b>Immobilisations corporelles</b>				
Terrains				
Constructions sur sol propre				
Constructions sur sol d'autrui				
Installations générales, agencements et aménagements des constructions				
Installations techniques, matériel et outillage industriels				
Installations générales, agencements et aménagements divers				
Matériel de transport	17 629			17 629
Matériel de bureau et informatique, mobilier				
Emballages récupérables et divers				
<b>Total II</b>	<b>17 629</b>			<b>17 629</b>
<b>TOTAL GÉNÉRAL ( I+II)</b>	<b>17 629</b>			<b>17 629</b>

## 4.3. EQUITY VARIATION

Variation des fonds propres	Montant en début d'exercice	Affectation du résultat	Augmentation	Diminution ou consommation	Montant en fin d'exercice
Fonds propres sans droit de reprise					
Fonds propres avec droit de reprise					
Ecart de réévaluation					
Réserves					
Report à nouveau	463 534	-356 979		-18 483	88 073
Excédent ou déficit de l'exercice	-356 979	356 979	6 291		6 291
Situation nette	106 555			-18 483	94 364
Fonds propres consommables					
Subventions d'investissement					
Provisions réglementées					
<b>TOTAL</b>	<b>106 555</b>				<b>94 364</b>

Movements in "Retained earnings" relate to the change in method described in the "Personnel" section.

#### 4.4. MOVEMENTS IN DEDICATED FUNDS

Dedicated funds are liabilities items which, at the year-end, record the portion of resources allocated by third-party funders to specific projects, which has not yet been fully utilized in accordance with the commitment made to them.

The association does not recognize any dedicated funds at year-end.

#### 4.5. PROVISIONS

Provisions, recorded in accordance with CRC regulation no. 2000-06, are intended to cover risks and expenses that are probable as a result of events that have occurred or are in progress, and are clearly defined in terms of their purpose, but whose occurrence, timing or amount are uncertain.

The provision for contingencies booked at December 31, 2023 corresponds to the cost of a labour dispute.

	Montant début exercice	Augmentation Dotations ex.	Diminutions : reprises ex.		Montant à la fin de l'exercice
			Utilisées	Non utilisées	
<b>Provisions réglementées</b>					
Provisions pour investissements					
Provisions relatives aux stocks					
Provisions relatives aux éléments d'actif					
Amortissements dérogatoires					
Autres provisions réglementées					
<b>Total I</b>					
<b>Provisions pour risques et charges</b>					
Provisions pour litiges	83 000				83 000
Provisions pour amendes et pénalités					
Provisions pour pertes de change					
Provisions pour pertes d'emploi					
Autres provisions pour risques					
Provisions pour charges sur legs et donations					
Provisions pour pensions et obligations similaires					
Provisions pour impôts					
Provisions pour charges à répartir sur plusieurs exercices					
Autres provisions pour risques et charges					
<b>Total II</b>	<b>83 000</b>				<b>83 000</b>
<b>Provisions pour dépréciations</b>					
Sur immobilisations incorporelles					
Sur immobilisations corporelles					
Sur biens reçus par legs ou donations destinés à être cédés					
Sur titres mis en équivalence					
Sur titres de participation					
Sur autres immobilisations financières					
Sur stocks et en-cours					
Sur comptes clients					
Sur comptes de confédérations, fédérations, unions, entités affiliées					
Sur créances reçues par legs ou donations					
Autres dépréciations					
<b>Total III</b>					
<b>TOTAL GÉNÉRAL ( I+II+III)</b>	<b>83 000</b>				<b>83 000</b>

## 4.6. STATEMENT OF RECEIVABLES AND PAYABLES

### 4.6.1. Balance of liabilities in Euro

Receivables are valued at their face value. An impairment loss is recognized when the inventory value is lower than the book value. At 12/31/2023, impairment of trade receivables corresponds to the risk of ineligibility of certain operating expenses identified by the association.

Cadre A	ÉTAT DES CRÉANCES	Montant brut	A 1 an au plus	A plus d'un an
<b>De l'actif immobilisé</b>				
	Créances rattachées à des participations			
	Prêts (1)			
	Autres immobilisations financières			
<b>De l'actif circulant</b>				
	Clients, usagers, adhérents douteux ou litigieux	15 372 977	15 372 977	
	Autres créances clients, usagers, adhérents	239 803	239 803	
	Reçues sur legs et donations			
	Personnel et comptes rattachés			
	Sécurité sociale et autres organismes sociaux			
	Impôts sur les bénéfices			
	Taxe sur la valeur ajoutée			
	Autres impôts taxes et versements assimilés	18 078	18 078	
	Divers			
	Confédération, fédération, union, associations affiliées	2 545 370	2 545 370	
	Débiteurs divers			
	Charges constatées d'avance			
	<b>Total</b>	<b>18 176 228</b>	<b>18 176 228</b>	

(1) Dont prêts accordés en cours d'exercice

(1) Dont remboursements obtenus en cours d'exercice

Cadre A	ÉTAT DES DETTES	Montant brut	A 1 an au plus	De 1 à 5 ans	A plus de 5 ans
<b>Emprunts obligataires et assimilés</b>					
	Emprunts et dettes auprès d'établissements de crédit : (1)				
	- à un an maximum à l'origine				
	- à plus d'un an à l'origine				
	Emprunts et dettes financières diverses (1)				
	Fournisseurs et comptes rattachés	12 685	12 685		
	Dettes des legs ou donations				
	Personnel et comptes rattachés	47 599	47 599		
	Sécurité sociale et autres organismes sociaux	56 061	56 061		
	Impôts sur les bénéfices				
	Taxe sur la valeur ajoutée				
	Autres impôts, taxes et versements assimilés	5 887	5 887		
	Dettes sur immobilisations et comptes rattachés				
	Confédération, fédération, union, associations affiliées	2 627 250	2 627 250		
	Autres dettes	245 349	245 349		
	Produits constatés d'avance	16 109 907	16 109 907		
	<b>Total</b>	<b>19 104 737</b>	<b>19 104 737</b>		

(1) Emprunts souscrits en cours d'exercice

(1) Emprunts remboursés en cours d'exercice

#### 4.6.2. Liabilities relating to the association's salaried staff

The association recognizes a liability in respect of vacation pay balances due to its employees. Previously, this valuation did not include the portion relating to employer contributions payable. This liability was measured at the 2023 balance sheet date, and recognized in accordance with the doctrine governing changes in accounting estimates:

	Au 31/12/2023	Au 31/12/2022
Montant de la provision brute	47 599	33 699
Montant des cotisations à payer sur la provision brute	28 537	18 482
<b>Total</b>	<b>76 136</b>	<b>52 181</b>

The impact is a reduction in retained earnings corresponding to the liability for contributions payable on the CP provision at the start of the 2023 financial year, not previously recognized.

#### 4.7. DETAIL OF OPERATING INCOME

Financier	Montant
AICS Italian Agency for Development Cooperation	1 081 339
DANIDA Danish International Development Agency	-2 425
ECHO Directorate General for European Civil Protection and Humanitarian Aid Operations	14 743 730
EU European Union	16 921
GFFO German Federal Foreign Office	1 099 208
GIZ - German cooperation	93 609
MOFA French Ministry for Europe and Foreign Affairs	868 952
UNICEF United Nations Children's Fund	9 842 302
<b>TOTAL</b>	<b>27 743 637</b>

#### 4.8.4.8. VOLUNTEER WORK AND CONTRIBUTIONS IN KIND

The accounting regulations for associations require that voluntary contributions entered in the accounts be recorded under specific headings at the foot of the income statement. Previously, the association valued the time spent by the treasurer and president of the association as volunteer work. It has been decided that from January 1, 2020, in order to standardize practices within the Relief International alliance, this time will no longer be tracked.

Voluntary contributions in kind presented in the income statement concern the donation of equipment for distribution to the association's beneficiaries, valued at the acquisition cost transmitted by the funder. Some of this stock has not been distributed at the balance sheet date:

Evaluation of in-kind assistance received in 2023	561 876 EUR
Evaluation of in-kind assistance distributed in 2023	543 240 EUR
<b>= In kind inventory as of 31/12/2023</b>	<b>18 636 EUR</b>

Inventories of donations in kind are tracked in the accounts. Only donations received are shown at the foot of the income statement.

### 5. OTHER INFORMATION

#### 5.1. Number of employee

At December 31, 2023, the association will have 4 permanent employees.

#### 5.2. Other purchases & external expenses

Other purchases and external charges include in particular 13.4 million euros in remuneration paid to Relief International alliance staff at local or regional level, or to members of support functions working to implement Relief International France's aid programs worldwide..

#### 5.3. Fees paid to statutory auditors

Fees invoiced for the statutory audit of the 2023 financial statements amounted to €29,316 including tax.

#### 5.4. Management compensation

In compliance with Article 20 of LOI no. 2006-586 of May 23, 2016 relating to voluntary work, the association must provide the remuneration received by the association's officers: the

association's board members are volunteers and receive no remuneration in return for their mandate.

No expenses were reimbursed to board members in 2023.

### 5.5. Tax system

Relief International France is a non-profit organization and is not subject to commercial tax.

### 5.6. Retirement commitments

Retirement commitments are estimated retrospectively on a prorata-temporis basis (individual rights vested at the date of retirement, prorated to the calculation date), based on the assumption that the employee will retire at the age of 64, taking into account the following factors :

- parameters specific to each of the entity's employees (age at closing, seniority, status, mortality rate and gross annual salary),
- entity-specific data (collective bargaining agreement, assumption of payroll growth, forecast staff turnover rate
- rate and social security charges),
- discount rate of 3.17%.

The resulting amount, plus employer's contributions, comes to 11,385 euros.

The association's commitments in respect of retirement indemnities for its employees constitute financial commitments given, to the exclusion of any accounting recognition.

## 6. Statement of foreign benefits and resources

The statement below shows the benefits and resources received from abroad in fiscal 2023, estimated in euros.

Etat du contributeur	Montant total des avantages et ressources
Union Européenne (Belgique)	14 765 668
Allemagne	1 212 000
UNICEF (USA)	10 385 542
Italie	1 081 327

The detailed version of the separate statement of benefits and resources from abroad that the association must draw up in application of article 4-2 of law no. 87-571 of July 23, 1987 on the development of sponsorship is made available to the public: - at the association's head office, on request from the Managing Director.

## 6. Defered income and expenses

(Articles R.123-195 et R.123-196 du Code de Commerce)

Produits constatés d'avance		
Produits d'exploitation	16 109 907	9 886 366
Produits financiers		
Produits exceptionnels		
<b>Total</b>	<b>16 109 907</b>	<b>9 886 366</b>

Charges constatées d'avance		
Charges d'exploitation		
Charges financières		
Charges exceptionnelles		
<b>Total</b>	<b>0</b>	<b>0</b>

## 7. Accrued income and expense

## PRODUITS A RECEVOIR

(Articles R.123-195 et R.123-196 du Code de Commerce)

Produits à recevoir inclus dans les postes suivants du Bilan	31/12/2023	31/12/2022
Créances rattachées à des participations		
Autres titres immobilisés		
Prêts		
Autres immobilisations financières		
Créances clients et comptes rattachés	15 612 763	9 944 031
Autres créances		
Valeurs mobilières de placement		
<b>Total</b>	<b>15 612 763</b>	<b>9 944 031</b>

## CHARGES A PAYER

(Articles R.123-195 et R.123-196 du Code de Commerce)

Charges à payer incluses dans les postes suivants du Bilan	31/12/2023	31/12/2022
Emprunts obligataires convertibles		
Autres emprunts obligataires		
Emprunts et dettes auprès des établissements de crédit		
Emprunts et dettes financières divers		
Dettes fournisseurs et comptes rattachés	16 202 390	5 784 022
Dettes fiscales et sociales		
Dettes sur immobilisations et comptes rattachés		
Autres dettes :		
<b>Total</b>	<b>16 202 390</b>	<b>5 784 022</b>