

RELIEF INTERNATIONAL - FRANCE

Organization under the 1^{er} juillet 1901 law

21 rue de la Vanne
92120 MONTROUGE

STATUTORY AUDITOR REPORT ON THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

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 members.

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.

In Extenso Auvergne Rhône Alpes

24 chemin des Verrières BP 33 69751 Charbonnières Cedex

Tél : +33 (0) 4 78 34 19 54 lyon.charbonnieres@inextenso.fr www.inextenso.fr

Siège social : 53 avenue Albert Einstein - 69100 Villeurbanne - Tél. : +33 (0) 4 72 60 30 30

SAS d'Expertise Comptable au capital de 9 243 150 € - 434 713 871 RCS Lyon - APE 6920 Z – TVA FR

02 434 713 871

Inscrite au tableau de l'Ordre des Experts-Comptables de la région de Lyon et à la Compagnie des Commissaires aux Comptes de Lyon

RELIEF INTERNATIONAL - FRANCE

Organization under the 1^{er} juillet 1901 law
21 rue de la Vanne
92120 MONTRouGE

STATUTORY AUDITOR REPORT ON THE FINANCIAL STATEMENTS

Year ended December 31, 2025

To the general assembly,

Opinion

In compliance with the assignment entrusted to us by your general assembly, we have audited the accompanying financial statements of RELIEF INTERNATIONAL FRANCE for the year ended on December 31 2025.

We certify that the annual accounts are, with regard to French accounting rules and principles, regular and give a true and fair view of the results of operations for the past financial year as well as the financial situation and assets of the organization at the end of this financial year.

Basis for Opinion

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.

Independence

We carried out our audit mission in compliance with the rules of independence provided for by the Commercial Code and the French Code of Ethics of the Statutory Auditor profession, over the period from January 1, 2025 to the date of issuance of our report

Observation

Without calling into question the opinion expressed above, we would like to draw your attention to the following matter, as set out in Note 3.2, "Change in Accounting Method", in the notes to the annual financial statements, regarding the first-time application of ANC Regulation No. 2022-06 amending the French General Chart of Accounts (Plan Comptable Général). This first-time application has no impact on the opening balance sheet.

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 organization 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 related to 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.

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.

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.

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

IN EXTENSO AUVERGNE RHONE ALPES

Laurent SIMO

Signé par Laurent Simo
Le 16 juil. 2026

In Extenso
signature électronique

doc_aJw6
tx_xyb1azEv9679

Partner

Attachments: Balance sheet, Income statement, Notes

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025**

FINANCIAL STATEMENTS

1. BALANCE SHEET - ASSETS

Balance Sheet - Assets

Assets	31/12/2025			31/12/2024
	Gross	Amort. & Dep.	Net	Net
Frais d'établissement (I)				
FIXED ASSETS				
Intangible Assets :				
Development costs				
Temporary usufruct donations				
Concessions, patents, licences, trademarks, software, and similar rights				
Other intangible assets				
Intangible assets in progress				
Tangible Assets :				
Land				
Buildings				
Technical installations, industrial equipment and tools				
Other tangible assets	19,599	19,599		
Tangible assets in progress				
Goods received through bequests or donations intended for sale				
Financial Assets :				
Equity Investments				
Receivables related to Equity investments				
Other long-term securities				
Loans				
Other financial assets				
TOTAL (II)	19,599	19,599		
COMPTES DE LIAISON (III)				
CURRENT ASSETS				
Inventories and work in progress				
Receivables :				
Accounts receivable from customers, users, and related accounts				
Receivables from bequests or donations				
Other receivables	18,128,420		18,128,420	17,271,702
Prepaid expenses				
Mark-to-market securities :				
Derivative financial instruments and token help				
Cash and cash equivalents	2,453,152		2,453,152	4,513,026
TOTAL (IV)	20,581,572		20,581,572	21,784,728
Bond issuance costs (V)				
Bond redemption premiums (VI)				
Translation adjustments and valuation differences—Assets (VII)	19,609		19,609	4,266
TOTAL GENERAL (I+II+III+IV+V+VI+VII)	20,620,779	19,599	20,601,181	21,788,994

3

2. BALANCE SHEET - LIABILITIES

BALANCE SHEET - LIABILITIES

LIABILITIES	31/12/2025	31/12/2024
EQUITY		
Equity without a right of recoupment:		
Statutory equity		
Supplementary equity		
Equity with a right of recoupment:		
Statutory equity		
Supplementary equity		
Revaluation adjustments		
Reserves:		
Statutory or contractual reserves		
Reserves for the entity's projects		
Other		
Retained earnings	116,623	94,364
Net income or net loss for the fiscal year	190,266	22,259
Net Position (Subtotal)	306,889	116,623
Available Equity		
Capital Grants		
Regulatory Provisions		
TOTAL (I)	306,889	116,623
COMPTES DE LIAISON (II)		
DEFERRED AND DESIGNATED FUNDS		
Deferred funds related to bequests or donations		
Designated funds		
TOTAL (III)		
PROVISIONS		
Provisions for risks	92,089	72,000
Provisions for expenses		
TOTAL (IV)	92,089	72,000
LIABILITIES		
Bonds and similar debt instruments		
Loans and debts owed to financial institutions		
Miscellaneous loans and financial liabilities		
Derivative financial instruments		
Accounts payable and related accounts	17,944	18,469
Liabilities arising from bequests or donations		
Tax and social security liabilities	136,445	173,826
Liabilities related to fixed assets and related accounts		
Other liabilities	1,619,778	2,305,964
Deferred revenue	18,428,035	19,102,113
TOTAL (V)	20,202,203	21,600,371
Translation Adjustments and Valuation Differences—Liabilities (VI)		
TOTAL GENERAL (I+II+III+IV+V+VI)	20,601,181	21,788,994

3. INCOME STATEMENT

INCOME STATEMENT

INCOME STATEMENT	31/12/2025	31/12/2024
OPERATING REVENUES		
Contributions		
Sales of goods and services		
Sales of goods		
<i>including sales of in-kind donations</i>		
Sales of services	974,337	
<i>including sponsorships</i>		
Revenue from Third-Party Funders		
Government grants and operating subsidies		
Contributions from founders or drawdowns from the endowment		
Resources from public generosity		
Direct donations	7,397	11,158
Sponsorships		
Bequests, donations, and life insurance proceeds		
Financial contributions	17,979,348	24,271,404
Reversals of depreciation, impairment losses, and provisions		
Income from the sale of intangible and tangible fixed assets		
Use of dedicated funds		
Other revenue	48,150	903,324
TOTAL I	19,009,232	25,185,885
OPERATING EXPENSES		
Purchases of merchandise	1,441,121	2,171,778
Change in inventory		
Other purchases and external expenses	14,636,180	20,097,099
Financial assistance		
Taxes, duties, and similar payments	82,930	48,486
Wages and salaries	622,994	653,110
Social security contributions	282,122	284,011
Depreciation, amortization, and impairment charges		
Provisions	20,089	
Carrying amounts of disposed intangible and tangible fixed assets		
Transfers to dedicated funds		
Other expenses	1,795,129	1,993,919
TOTAL II	18,880,564	25,248,403
OPERATING RESULT (I-II)	128,668	-62,518
FINANCIAL INCOME		
Equity investments		
Other securities and receivables classified as fixed assets		
Other interest and similar income	43,114	95,310
Reversals of impairment losses and provisions		
Foreign exchange gains	28,832	
Proceeds from the sale of long-term investments		
Net gains on the sale of marketable securities and money market instruments		
TOTAL III	71,945	95,310

5

FINANCIAL EXPENSES		
Depreciation, amortization, impairment losses, and provisions		
Interest and similar expenses		
Foreign exchange losses		848
Carrying amounts of disposed financial assets		
Net losses on the disposal of marketable securities and money market instruments		
TOTAL IV		848
FIANCIAL RESULT (III-IV)	71,945	94,462
OPERATING INCOME BEFORE TAXES (I-II+III-IV)	200,613	31,944

INCOME STATEMENT	31/12/2025	31/12/2024
EXCEPTIONAL INCOME (V)		83,000
EXCEPTIONAL EXPENSES (VI)		72,000
EXCEPTIONAL RESULTS (V-VI)		
Employee Profit-Sharing (VII)		
Income Taxes (VIII)	10,347	20,685
Total Revenue (I+III+V)	19,081,178	25,364,195
Total Expenses (II+IV+VI+VII+VIII)	18,890,911	25,341,936
SURPLUS OR DEFICIT	190,266	22,259
VOLUNTARY CONTRIBUTIONS IN KIND		
Donations in kind	6,334	31,132
Services in kind		
Volunteer work		
TOTAL	6,334	31,132
EXPENSES RELATED TO VOLUNTARY IN-KIND CONTRIBUTIONS		
In-Kind Assistance	6,334	31,132
Free Provision of Goods		
Services in Kind		
Volunteer Staff		
TOTAL	6,334	31,132

APPENDIX TO THE ANNUAL FINANCIAL STATEMENTS

1. ABOUT THE ORGANIZATION

Relief International-France, member of the Relief International Alliance with Relief International, Inc. and Relief International-UK, is a nonprofit organisation dedicated to partnering with communities impacted by conflict, climate change, and disaster to save lives, build greater resilience, and promote long-term health and wellbeing.

With over 65 years of experience, Relief International specialises in delivering integrated humanitarian and development programs in some of the world's most fragile settings and complex environments.

Through Relief International's 2023-2028 strategy, we leverage our organisation's core capacities—safe, conflict-sensitive, climate-smart, going the distance, truly local, and evidence-based—to strengthen healthcare systems and help build community resilience.

To achieve this, we focus our programmatic efforts on:

1. Increasing access to primary healthcare, nutrition services, clean water, hygiene, and sanitation to meet basic and essential needs;
2. Addressing social and environmental factors—such as livelihoods and education—to foster learning to earning pathways and promote long-term wellbeing; and
3. Supporting local agency and capacity building through community engagement and training that promote sustainable change.

We are harnessing years of evidence, experience, and community-driven solutions to deepen our impact and position Relief International as a global leader in driving health outcomes. We are committed to ensuring our work not only saves lives today, but creates the foundation for resilient, thriving communities for tomorrow.

2. SIGNIFICANT EVENTS

2.1. SIGNIFICANT EVENTS OF THE FISCAL YEAR

Since Relief International's founding, our team, our partners, and the communities we serve have endured numerous and complex challenges. However, 2025 ranks among the most difficult years on record.

The year began with sudden and unprecedented cuts to global humanitarian aid, causing massive challenges for Relief International and other actors to operate at required scale in multiple locations. This came at a time when crises were — and still are — worsening, with over 300 million people in need of humanitarian assistance globally.

This critical disruption to our sector was compounded by a large increase in hostilities and violence toward humanitarian workers in conflict-affected regions. In April, 11 of our team members in Zamzam refugee camp, Sudan, were tragically killed while providing life-saving healthcare to communities displaced by fighting. The doctors, nurses, and support staff who lost their lives on that day, and the others killed during their duties in 2025, will be remembered with honour and respect.

In the face of these major crises, Relief International's local teams remained steadfast in our mission to partner with communities around the world to meet critical needs, help build greater resilience, and promote long-term health and wellbeing. We delivered emergency care and services for families impacted by conflict in Gaza, Sudan, South Sudan, and Chad, responded to disasters in Myanmar and the Philippines, and supported hard-to-reach, underserved communities in Syria, Afghanistan, and beyond.

In 2025, we provided more than 20 million vital services across 15 countries, including over 8 million health consultations.

Within dynamic environments, we consistently adapted and implemented innovative, locally-driven solutions to foster sustainable progress. Among other efforts, these initiatives included exploring the potential of artificial intelligence to enhance local health systems and developing a scalable approach for increasing the climate resilience of health facilities.

We are immensely grateful to all who stood with us during both challenging and impactful moments in 2025. As we step into a new year, we look forward to working together to strengthen our efforts and continue making a real, long-lasting difference. Now, more than ever, the world needs supporters like you and organisations like Relief International.

2.2 SUBSEQUENT EVENTS

No significant post year end event

3. ACCOUNTING RULES AND METHODES

3.1. SCOPE AND POLICIES

The annual financial statements were prepared in accordance with the provisions of the Commercial Code, the General Chart of Accounts, and Regulation

ANC No. 2018-06 of December 5, 2018, concerning the annual financial statements of private-law nonprofit legal entities.

The general accounting policies were applied, in accordance with the principle of prudence, based on the following assumptions:

- Going concern,
- Consistency of accounting policies,
- Separation of fiscal years,

and in accordance with the general rules for the preparation and presentation of annual financial statements.

The primary method used to value items recorded in the accounts is the historical cost method.

3.2. CHANGE IN ACCOUNTING METHOD

This fiscal year marks the first year of implementation of ANC Regulation No. 2022-06 of November 4, 2022, regarding the amendment of the General Chart of Accounts (ANC Regulation No. 2014-03) as well as Regulation 2023-03 regarding the amendment of ANC Regulation No. 2018-06 of December 5, 2018, concerning the annual financial statements of private-law nonprofit legal entities. It involves a change in accounting methods resulting from regulatory provisions.

3.3. BEQUESTS, DONATIONS, AND GIFT IN KIND

Effective January 1, 2020, pursuant to ANC Regulation No. 2018-06, all bequests and donations are recorded in specific accounts as assets and liabilities.

The corresponding amount is recognized as revenue, unless the testator or donor specifies that it is intended to increase the entity's equity. Since the association receives very few donations, this regulatory change has no impact on equity.

As a reminder, the extraordinary general meeting held on June 1, 2021, decided to amend Article 5 of the bylaws of Relief International-France to expressly include funds raised through public appeals for donations as resources.

No revenue related to bequests and donations was recognized during the 2025 fiscal year.

Donations received are recognized upon receipt and amounted to €7,397 for the fiscal year ended December 31, 2025. These funds were fully utilized during the fiscal year and were not carried forward to dedicated funds.

3.4. FINANCIAL CONTRIBUTIONS

Financial contributions are funds allocated by institutional donors from both the public and private sectors, primarily from abroad, and intended to finance the implementation of the association's social missions. A funding agreement is established between the association and the donor, which defines the reference period (start and end dates of implementation), the activities to be funded, and details the mutual commitments.

Relief International France's main donor is the European Union, specifically ECHO (European Civil Protection and Humanitarian Aid Operations). In accordance with ANC Regulation 2018-06, financial contributions are recognized as revenue upon the signing of the grant agreement. The portion of a multi-year contribution attributable to future fiscal years is recorded at the end of the fiscal year in a "Deferred Revenue" account.

3.5. FOREIGN EXCHANGE POLICY

In accordance with French accounting standards, the foreign currency translation policy applied since January 1, 2020, consists of three steps:

- Balance sheet accounts (assets and liabilities) excluding equity: conversion of balances reported as of the balance sheet date into the transaction currency at the exchange rate published on that date by the European Central Bank (bank accounts denominated in euros are maintained at their face value) ;
- Equity: historical cost is maintained;
- Income statement (revenue and expenses): revaluation in euros using the average exchange rate of the functional currency or original currency as of the date of recognition in the period's results. Average rates may be weighted by the volume of foreign currency transactions carried out during the accounting period.

As of December 31, 2025, the association has liabilities and receivables denominated in foreign currencies. Receivables correspond to outstanding balances due under financing contracts denominated in a currency other than the euro, and to outstanding intercompany current account balances within the RI Alliance. Liabilities correspond solely to outstanding intercompany current accounts within the RI Alliance.

Avant la comptabilisation des écarts de change actifs et passifs à la clôture, le solde des créances en devises figurant au bilan correspond au montant en devise du contrat, converti en Euros au taux de change déterminé par l'association à la date du démarrage du contrat, diminué des encaissements reçus et convertis eux-mêmes au taux retenu par l'association à la date de réception.

Before recognizing foreign exchange gains and losses at the balance sheet date, the balance of foreign currency receivables shown on the balance sheet corresponds to the contract amount in the foreign currency, converted

to euros at the exchange rate determined by the association on the contract start date, less cash receipts, which are themselves converted at the rate adopted by the association on the date of receipt.

At the end of the fiscal year, and in accordance with Article 420-5 of ANC Regulation No. 2014-03, receivables and payables denominated in foreign currencies are converted and recorded in euros based on the most recent exchange rate. The association has been using the European Central Bank's exchange rate since the fiscal year ended December 31, 2020.

When applying the conversion rate as of the fiscal year-end results in changes to the Euro amounts previously recorded, the translation differences are recorded in suspense accounts, pending subsequent adjustment:

- On the asset side of the balance sheet for differences representing an unrealized loss (Foreign currency translation adjustment—assets)
- On the liability side of the balance sheet for differences representing an unrealized gain (Foreign currency translation adjustment—liabilities)

The total amount of foreign currency translation adjustments is:

- €19,609 for gains
- €0 for losses

No provision for foreign exchange risk is recognized at the balance sheet date, pursuant to agreements within the Alliance that transfer the ultimate foreign exchange risk to other entities in the network.

It should be noted that the balance of the “deferred revenue” account relating to contracts denominated in currencies other than the euro does not constitute a liability and is therefore not subject to revaluation at the balance sheet date.

3.6. DEFERRED INCOME AND PREPAID EXPENSES

The accounting method used to estimate revenue, accounts receivable, and deferred revenue is as follows:

- Revenue corresponding to funding commitments as of the date the agreements are signed is recognized during the fiscal year.
- Revenue not realized at the end of the fiscal year is recorded as deferred revenue to be carried forward to the next fiscal year.
- The amount of revenue for the fiscal year therefore corresponds to the revenue related to expenses incurred on the funding partners' contracts, plus the indirect costs specified in the contracts.

4. ADDITIONAL INFORMATION – BALANCE SHEET ITEMS

4.1. FIXED ASSETS

Fixed assets are measured at their acquisition cost. It should be noted that equipment acquired through institutional financing—and when subject to contractual provisions requiring the transfer of the equipment to a partner at the end of the project—is recognized as an expense.

STATEMENT OF FIXED ASSETS

Cadre A	Gross value at the beginning of the fiscal year	Increases	
		Reevaluations	Acquisitions
Setup Fees			
Total (I)			
Intangible Assets			
Development Costs			
Temporary Usufruct Donations			
Concessions, patents, licenses, trademarks, processes, software solutions, rights, and similar assets			
Other Intangible Assets	19,599		
Intangible Assets in Progress, Advances, and Deposits			
Total (II)	19,599		
Tangible fixed assets			
Land			
Buildings on company-owned land			
Buildings on third-party land			
General facilities, fixtures, and fittings of buildings			
Technical installations, industrial equipment, and tools			
Miscellaneous general facilities, fixtures, and fittings			
Transportation equipment			
Office and computer equipment, furniture			
Reusable packaging and miscellaneous			
Tangible assets in progress			
Advances and down payments			
Assets received through bequests or donations intended for disposal			
Total (III)			
Financial Assets			
Equity Investments			
Receivables Related to Equity Investments			
Other Long-Term Securities			
Loans			
Other Financial Assets			
Total (IV)			
TOTAL GÉNÉRAL (I+II+III+IV)	19,599		

Cadre B	Decreases		Gross Value Year end	Revaluations Historical value
	By Transfer	By Disposal		
Setup Fees				
Total (I)				
Immobilisations incorporelles				
Development Costs				
Temporary Usufruct Donations				
Concessions, patents, licenses, trademarks, processes, software solutions, rights, and similar assets				
Other Intangible Assets			19,599	
Intangible Assets in Progress, Advances, and Deposits				
Total (II)			19,599	
Tangible fixed assets				
Land				
Buildings on company-owned land				
Buildings on third-party land				
General facilities, fixtures, and fittings of buildings				
Technical installations, industrial equipment, and tools				
Miscellaneous general facilities, fixtures, and fittings				
Transportation equipment				
Office and computer equipment, furniture				
Reusable packaging and miscellaneous				
Tangible assets in progress				
Advances and down payments				
Assets received through bequests or donations intended for disposal				
Total (III)				
Financial Assets				
Equity Investments				
Receivables Related to Equity Investments				
Other Long-Term Securities				
Loans				
Other Financial Assets				
Total (IV)				
TOTAL GÉNÉRAL (I+II+III+IV)			19,599	

4.2. AMORTISATION OF FIXED ASSETS

Fixed assets are depreciated using the “straight-line” method, based on the following useful lives:

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

AMORTISATIONS REPORT

Cadre A FINANCIAL POSITION AND CHANGES DURING YEAR				
DEPRECIABLE FIXED ASSETS	Value at the beginning of the fiscal year	Increase. Dotations	Decreases Disposal.	Value at year end
Setup fees				
Total I				
Immobilisations incorporelles				
Development Costs				
Temporary Usufruct Donations				
Concessions, patents, licenses, trademarks, processes, software solutions, rights, and similar assets				
Other Intangible Assets	19,599			19,599
Intangible Assets in Progress, Advances, and Deposits				
Total II	19,599			19,599
Tangible fixed assets				
Land				
Buildings on company-owned land				
Buildings on third-party land				
General facilities, fixtures, and fittings of buildings				
Technical installations, industrial equipment, and tools				
Miscellaneous general facilities, fixtures, and fittings				
Transportation equipment				
Office and computer equipment, furniture				
Reusable packaging and miscellaneous				
Tangible assets in progress				
Advances and down payments				
Assets received through bequests or donations intended for disposal				
Total III				
TOTAL GÉNÉRAL (I+II+III)	19,599			19,599

4.3. EQUITY MONITORING

EQUITY REPORT

Description	Value begining of year A	Allocation of Net Income B	Increase C	Discrease D	Value at year end E=A-B+C- D
Equity without right of redemption					
Statutory equity					
Supplementary equity					
- Long-term contributions representing disposable assets					
- Contributions without right of redemption					
- Bequests and donations in exchange for fixed assets					
Equity with right of redemption					
Statutory equity					
Supplementary equity					
- Contributions with right of redemption					
- Bequests and donations in exchange for fixed assets					
Revaluation adjustments					
Reserves					
Statutory or contractual reserves					
Reserves for the entity's projects					
Other reserves					
Regulated reserves					
Other reserves					
Retained earnings	138,882	-22,259			116,623
Net income for the fiscal year	-22,259	22,259	190,266		190,266
Net Equity	116,623		190,266		306,889
Available equity					
Earnings subject to third-party lenders' control					
Capital grants					
Regulatory provisions					
Total	116,623		190,266		306,889

4.4. MONITORING OF DESIGNATED FUNDS

Designated funds are liability accounts that, at the end of the fiscal year, record the portion of funds allocated by third-party funders to specific projects that has not yet been fully utilized in accordance with the commitment made to them.

The association does not recognize any designated funds as of the fiscal year-end.

4.5. PROVISIONS

Provisions, recorded in accordance with CRC Regulation No. 2000-06, are intended to cover risks and expenses that are made probable by current or past events, are clearly defined in terms of their purpose, but for which the occurrence, timing, or amount is uncertain.

The provision for risks recognized as of December 31, 2025, corresponds to coverage for the risk of ineligibility identified in an ongoing audit.

PROVISIONS AND IMPAIRMENT LOSSES RECOGNIZED ON THE BALANCE SHEET

	Value beginning year	Increase	Decrease		Value year end
			Use	Un use	
Regulated provisions					
Provisions for the restoration of mining and oil fields					
Provisions for investments					
Provisions for start-up loans					
Other regulated provisions					
Total I					
Provisions for Risks and Expenses					
Provisions for Litigation	72,000	20,089			92,089
Provisions for Guarantees Given to Customers					
Provisions for Losses on Futures Markets					
Provisions for Fines and Penalties					
Provisions for Foreign Exchange Losses					
Provisions for Pensions and Similar Obligations					
Provisions for Taxes					
Provisions for Replacement of Fixed Assets					
Provisions for Major Repairs					
Other Provisions for Risks and Expenses					
Total II	72,000	20,089			92,089
Provisions for Impairment					
On intangible assets					
On tangible assets					
On equity-method investments					
On equity investments					
On other financial assets					
On inventory and work in progress					
On accounts of confederations, federations, unions, and affiliated entities					
On assets received through bequests or donations					
On accounts receivable					
Other impairments					
Total III					
TOTAL GÉNÉRAL (I+II+III)	72,000	20,089			92,089

<i>Dont dotations et reprises :</i>	- d'exploitation			
	- financières			

4.6. STATEMENT OF RECEIVABLES AND PAYABLES

4.6.1. Outstanding receivables in Euros

Receivables are valued at their face value. An impairment charge is recognized when the net book value is less than the carrying amount. As of December 31, 2025, impairment charges on accounts receivable reflect the risk that certain operating expenses identified by the association may be ineligible for reimbursement.

STATEMENT OF RECEIVABLES AND PAYABLES

Cadre A	STATEMENT OF RECEIVABLES	Gross value	With. 1 Year	1 Year +
Fixed assets				
Receivables Related to Equity Investments				
Loans (1)				
Other Financial Assets				
Current assets				
Customers, Users, and Related Accounts		16,634,908	16,634,908	
Other Receivables from Customers, Users, and Members		295,968	295,968	
Employees and Related Accounts				
Social Security and Other Social Security Agencies				
Income taxes				
Value-added tax				
Other taxes and similar payments		4,046	4,046	
Miscellaneous				
Confederation, federation, union, and affiliated associations		1,193,498	1,193,498	
Miscellaneous receivables				
Prepaid expenses				
Total		18,128,420	18,128,420	
(1) Of which loans granted during the fiscal year				
(1) Of which repayments received during the fiscal year				

Cadre A	STATEMENT OF LIABILITIES	Gross Value	Within 1 Year	+1 < 5 Year	+5 Year
	Bond loans (1)				
	Loans and debts owed to financial institutions: (1)				
	- originally due within one year				
	- originally due after one year				
	Miscellaneous loans and financial debts (1)				
	Suppliers and related accounts	17,944	17,944		
	Employees and related accounts	53,848	53,848		
	Social Security and other social security agencies	65,900	65,900		
	Income taxes				
	Value-added tax				
	Other taxes, duties and similar payments	16,698	16,698		
	Liabilities related to fixed assets and related accounts				
	Confederation, federation, union, affiliated associations	1,619,778	1,619,778		
	Other liabilities				
	Deferred revenue	18,428,035	18,428,035		
	Total	20,202,203	20,202,203		

(1) Loans taken out during the fiscal year	
(1) Loans repaid during the fiscal year	

4.6.2. LIABILITIES RELATED TO ORGANISATION EMPLOYEES

The association recognizes a liability for the balances of paid time off owed to its employees. This liability was measured at the end of 2025 and recognized in accordance with accounting standards.

	31/12/2025	31/12/2024
Gross provision amount	53 847	61 601
Amount of contributions due on the gross provision	31 964	36 636
Total	85 812	98 237

4.7. OPERATING INCOME DETAIL

Donor	Amount
AICS Italian Agency for Development Cooperation	- 94 012
Dutch Ministry Of Foreign Affairs	1 126 353
French Embassy in Iran	12 906
GOAL	501 379
TGH Triangle Génération Humanitaire	389 230
ECHO Directorate-General for European Civil Protection and Humanitarian Aid Operations	13 132 566
EU European Union	358 604
GIZ	592 555
HI Humanity & Inclusion	159 652
UNICEF United Nations Children's Fund	223 045
UNOCHA United Nations Office for the Coordination of Humanitarian Affairs	1 577 071
Total	17 979 348

4.8. VOLUNTEER WORK AND IN-KIND CONTRIBUTIONS

The accounting regulations for associations require that voluntary contributions recorded in the books be reported at the bottom of the income statement under specific line items. The association previously valued the time spent by the treasurer and the president of the association as volunteer work. It was decided that, effective January 1, 2020, in order to standardize practices within the Relief International alliance, this time would no longer be tracked.

The in-kind donations reported in the income statement relate to the donation of supplies intended for distribution to the association's beneficiaries, valued at the acquisition cost provided by the funding source. A portion of this inventory remains undistributed as of the balance sheet date:

In-Kind Inventory as of 12/31/2025	24 107 EUR
Valuation of in-kind received in 2025	- EUR
- Assessment of in-kind aid distributed in 2025	6 334 EUR
= Inventory of in-kind relief supplies as of Dec. 31, 2025	17 773 EUR

Les stocks de dons en nature sont suivis comptablement. Seuls les dons reçus sont présentés en pied de compte de résultat.

5. OTHER INFORMATION

5.1. The association's workforce

As of December 31, 2025, the association has 8 permanent employees.

5.2. Other Purchases & External Expenses

Other purchases and external expenses include, in particular, 7.2 million euros in compensation paid to Relief International staff at the local or regional level, as well as to support staff working to implement Relief International France's aid programs worldwide.

5.3. Statutory Auditors' Fees

The fees billed for the statutory audit of the 2025 financial statements amount to €31,704, including tax.

5.4. Compensation of Governing bodies

In accordance with Article 20 of Law No. 2006-586 of May 23, 2016, on volunteer work in associations, the association must disclose the compensation received by its officers: the members of the association's board of directors are volunteers and receive no compensation for their service.

No expense reimbursements were made to members of the board of directors in 2025.

5.5. Tax regime

Relief International France is a nonprofit public-interest organization exempt from business taxes in accordance with Articles 206-1 bis, 200, and 238 bis of the General Tax Code (CGI). Donations received are reported in accordance with Article 222 bis of the same code.

5.6. Commitments : Retirements

Retirement benefit obligations are estimated retrospectively on a pro rata temporis basis (individual entitlements accrued as of the retirement date, prorated to the calculation date) based on the assumption that the employee retires voluntarily at age 64, taking into account the following factors:

- parameters specific to each employee of the entity (age at year-end, length of service, status, mortality rate, and annual gross salary),
- entity-specific data (collective bargaining agreement, assumed growth in total payroll, projected employee turnover rate, and social security contribution rate),
- discount rate set at 3.96%.

The amount thus obtained, plus employer contributions, totals 14,535 euros.

The association's obligations regarding retirement severance pay for its employees constitute financial commitments, but have not been recognized in the financial statements.

6. Statement of Benefits and Resources from Abroad

The table below shows the benefits and resources received from abroad during fiscal year 2024, estimated in euros.

Donor's State	Total amount benefits and resources
European Union (Belgium)	13 491 169
Germany	592 555
United Nation Agencies (USA)	1 800 116
Dutch land	1 126 353
Ireland	501 379
Total	17 511 572

The detailed version of the separate statement of benefits and resources from abroad that the association is required to prepare pursuant to Article 4-2 of Law No. 87-571 of July 23, 1987, on the development of philanthropy, is made available to the public: - at the association's headquarters under the following conditions: upon request to the Executive Director.

7. Deferred Income and Expenses

Deferred Income	Year 2025	Year 2024
Operating Revenue	18,428,035	19,102,112
Financial Revenue		
Total	18,428,035	19,102,112

Prepaid expenses	Year 2025	Year 2024
Operating expense		
Fiancial expenses		
Total		

8. ACCOUNTS RECEIVABLES AND ACCRUED EXPENSES

RECEIVABLES

RECEIVABLE INCLUDED IN BALANCE SHEET	31/12/2025	31/12/2024
Receivables Related to Equity Investments		
Other Long-Term Securities		
Loans		
Other Long-Term Financial Assets		
Accounts Receivable from Customers, Users, and Related Accounts		
Receivables from Bequests and Donations		
Other Receivables	16,634,908	12,958,656
Marketable Securities		
Cash and Cash Equivalents		
Total	16,634,908	12,958,656

ACCRUED EXPENSES

ChACCRUED EXPENSES INCLUDED IN BALANCE SHEET	31/12/2025	31/12/2024
Bonds and Similar Debt Instruments		
Loans and Payables to Financial Institutions		
Miscellaneous Loans and Financial Payables		
Accounts Payable and Related Accounts	17,944	18,468
Payables Arising from Bequests or Donations		
Tax and Social Security Payables	74,697	173,826
Payables Related to Fixed Assets and Related Accounts		
Other Payables	1,619,778	2,701,022
Total	1,712,419	2,893,316