



GAS Global **Audit** Services SA, Genève

**ASSOCIATION TRIAL INTERNATIONAL  
GENEVA**

**REPORT ON LIMITED STATUTORY EXAMINATION**

**OF FINANCIAL STATEMENTS**

**31 DECEMBRE 2022**



Report of the statutory auditors on the limited statutory examination  
to the General Assembly of the members of  
**L'ASSOCIATION TRIAL INTERNATIONAL, GENEVA**

Geneva, 10 May 2023

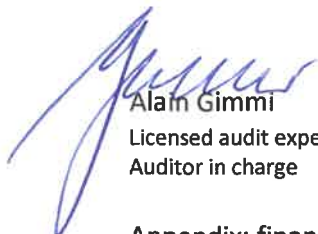
As statutory auditors, we have examined the financial statements and according to article 10 of your Association's statutes we have checked the annual accounts (balance sheet, income statement, cash flow statement, changes in equity statement, and notes) of TRIAL International, for the year ended 31 December 2022.

The responsibility for drawing up the annual accounts in accordance with Swiss GAAP FER 21, legal requirements and the articles of association lies with the Committee of the Association, where as our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements and the proposed appropriation of available earnings do not comply with Swiss law, in accordance with Swiss GAAP FER 21, and the company's statutes.

**GAS Global Audit Services SA**



Alain Gimmi  
Licensed audit expert  
Auditor in charge



Anthony Conte  
Licensed audit expert

Appendix: financial statements

| ACTIF / ASSETS   | 2022                | 2021                |
|--|---------------------|---------------------|
| Liquidités / <i>Cash</i>   | 539 407.45          | 463 361.58          |
| Autres créances à court terme / <i>Other short-term receivables (Annexe 9)</i> | 170 229.81          | 523 518.53          |
| Subventions et produits à recevoir / <i>Grants to be received (Annexe 10)</i>  | 405 943.37          | 308 608.21          |
| Actifs de régularisation / <i>Transitory assets (Annexe 11)</i>                | 72 611.32           | 82 016.10           |
| <b>Actifs circulants / <i>Current assets</i></b>                               | <b>1 188 191.95</b> | <b>1 377 504.42</b> |
| Garanties / <i>Guarantees (Annexe 12)</i>                                      | 8 562.42            | 8 332.74            |
| <b>Actifs immobilisés / <i>Fixed assets</i></b>                                | <b>8 562.42</b>     | <b>8 332.74</b>     |
| <b>Total de l'actif / <i>Total assets</i></b>                                  | <b>1 196 754.37</b> | <b>1 385 837.16</b> |
| <b>PASSIF / LIABILITIES</b>  |                     |                     |
| Charges sociales dues / <i>Social benefits to be paid (Annexe 13)</i>          | 5 164.74            | 1 181.91            |
| Passifs de régularisation / <i>Transitory liabilities (Annexe 14)</i>          | 77 776.14           | 47 742.92           |
| <b>Capitaux étrangers à court terme / <i>Short-term liabilities</i></b>        | <b>82 940.88</b>    | <b>48 924.83</b>    |
| Subventions reçues d'avance / <i>Grants paid in advance (Annexe 15)</i>        | 901 134.33          | 1 146 008.41        |
| <b>Capitaux étrangers à long terme / <i>Long term liabilities</i></b>          | <b>901 134.33</b>   | <b>1 146 008.41</b> |
| Capital des fonds / <i>Funds capital</i>                                       | 0.00                | 0.00                |
| <b>Capital des fonds / <i>Funds capital</i></b>                                | <b>0.00</b>         | <b>0.00</b>         |
| Fonds de réserve / <i>Reserve fund (Annexe 16)</i>                             | 113 047.83          | 98 531.00           |
| Capital libre / <i>Free capital</i>  | 99 631.33           | 92 372.92           |
| <b>Capital de l'organisation / <i>Capital of the organization</i></b>          | <b>212 679.16</b>   | <b>190 903.92</b>   |
| <b>Total du passif / <i>Total liabilities</i></b>                              | <b>1 196 754.37</b> | <b>1 385 837.16</b> |

Genève, le 20 avril 2023 / Geneva, 20th of April 2023

|   | 2022                | 2021                |
|---|---------------------|---------------------|
| <b>Cotisations des membres et donations / Membership fees and donations</b>   |                     |                     |
| Cotisations des membres / Membership fees   | 8 702.00            | 11 120.00           |
| Donations privées / Private donations   | 121 670.22          | 135 488.74          |
| <b>Subventions programmes Droits Humains / Human Rights Programs grants</b>   |                     |                     |
| Département fédéral des affaires étrangères suisse/ Swiss Federal Department of Foreign Affairs   | 286 666.35          | 217 070.79          |
| République et canton de Genève / Republic and Canton of Geneva  | 59 798.66           | 52 439.56           |
| Villes et communes suisses / Swiss municipal authorities  | 33 442.91           | 6 838.92            |
| Bureau des Affaires étrangères, du Commonwealth et du développement Royaume-Uni / UK Foreign, Commonwealth and Development Office (FCDO)                          | 83 598.03           | 105 656.92          |
| Ministère fédéral des Affaires étrangères allemand / German Federal Foreign Office  | 98 139.78           | 221 446.61          |
| Ministère des Affaires étrangères et européennes luxembourgeois / Luxembourg Ministry of Foreign and European Affairs   | 20 072.59           | 24 152.94           |
| Ministère des Affaires étrangères finlandais / Finnish Ministry of Foreign Affairs  | 0.00                | 53 960.18           |
| Ministère des Affaires étrangères néerlandais / Dutch Ministry of Foreign Affairs   | 342 557.47          | 175 720.22          |
| Agence suédoise de coopération internationale au développement (SIDA) / Swedish International Development Cooperation Agency (SIDA)                               | 685 093.43          | 899 442.24          |
| Commission européenne / European Commission   | 440 968.99          | 327 140.00          |
| Fondation MISEREOR / MISEREOR foundation  | 117 712.00          | 65 037.46           |
| Fonds de contributions volontaires des Nations Unies pour les victimes de la torture (UNVFVT) / The United Nations Voluntary Fund for Victims of Torture (UNVFVT) | 55 624.20           | 67 044.74           |
| Fondation Kvinna till Kvinna / Kvinna till Kvinna Foundation  | 57 621.11           | 21 994.38           |
| Rockefeller Brothers Fund / Rockefeller Brothers Fund   | 37 266.14           | 35 229.93           |
| Fonds Mondial pour les Survivant.es / Global Survivors Fund   | 8 474.17            | 28 592.83           |
| Autres dons et subventions / Anonymous donations & others   | 68 230.90           | 8 711.76            |
| <b>Subventions programme Procédures et enquêtes internationales / International Investigations and Litigation program grants</b>                                  |                     |                     |
| Ville de Genève / City of Geneva  | 77 010.46           | 70 010.68           |
| Fondation Oak / Oak Foundation  | 242 056.12          | 221 233.53          |
| Fondation pour l'Egalité des Chances en Afrique / Fondation pour l'Egalité des Chances en Afrique   | 43 716.66           | 19 115.33           |
| Fonds de contributions volontaires des Nations Unies pour les victimes de la torture (UNVFVT) / The United Nations Voluntary Fund for Victims of Torture (UNVFVT) | 0.00                | 47 103.65           |
| Fondation Temperatio / Temperatio Foundation  | 30 000.00           | 0.00                |
| Ministère des Affaires étrangères finlandais / Finnish Ministry of Foreign Affairs  | 57 228.00           | 0.00                |
| Autres dons et subventions / Anonymous donations & others   | 34 821.04           | 32 612.14           |
| <b>Autres projects / Other projects</b>   |                     |                     |
| Commission européenne / European Commission   | 0.00                | 292 624.71          |
| Bureau des Affaires étrangères, du Commonwealth et du développement Royaume-Uni / UK Foreign, Commonwealth and Development Office (FCDO)                          | 56 115.42           | 90 695.25           |
| Fondation Ingeborg Gross / Ingeborg Gross Foundation  | 34 493.06           | 0.00                |
| Fondations Open Society / Open Society Foundations  | 46 710.53           | 0.00                |
| Autres dons et subventions / Anonymous donations & others   | 22 213.00           | 0.00                |
| <b>Subventions institutionnelles et non affectées / Core funding and unearmarked grants</b>   |                     |                     |
| Sigrid Rausing Trust / Sigrid Rausing Trust   | 164 837.40          | 70 673.04           |
| Ville de Genève / City of Geneva  | 100 000.00          | 100 000.00          |
| Fondations Bay and Paul / Bay and Paul Foundations  | 65 385.54           | 73 205.80           |
| Amnesty International, Section Suisse / Amnesty International, Swiss Section  | 5 000.00            | 10 000.00           |
| Fondation taïwanaise pour la démocratie / Taiwan Foundation for Democracy   | 7 150.18            | 3 920.77            |
| Loterie Romande / Loterie Romande   | 0.00                | 12 500.00           |
| Dissolution de provision / Dissolution of provisions  | 0.00                | 98 531.00           |
| Autres produits / Other income  | 177 273.92          | 63 744.94           |
| <b>Produits / Income</b>  | <b>3 689 650.28</b> | <b>3 663 059.06</b> |

|   | 2022                | 2021                |
|---|---------------------|---------------------|
| <b>Programmes Droits Humains / Human Rights programs</b>  |                     |                     |
| Bosnie-Herzégovine / Bosnia and Herzegovina   | 243 224.66          | 288 615.29          |
| Grands Lacs / Great Lakes Region  | 1 913 748.62        | 1 647 640.14        |
| Grands Lacs - transferts au partenaire projet / Great Lakes Region - transfers to project partner   | 206 396.48          | 379 533.94          |
| Népal / Nepal   | 197 073.75          | 169 683.62          |
| <b>Programme Procédures et enquêtes internationales / International Investigations and Litigation program</b>                                 | 545 702.49          | 426 075.11          |
| <b>Autres projets / Other projects</b>  | 316 133.78          | 409 603.68          |
| <b>Charges directes de projets / Expenditures related to projects</b>   | <b>3 422 279.78</b> | <b>3 321 151.78</b> |
| <b>Relations externes / External relations</b>  | 129 909.57          | 95 118.41           |
| <b>Administration générale / Administrative costs</b>   | 123 827.04          | 129 473.05          |
| <b>Charges d'exploitation / Operating expenditures</b>  | <b>253 736.61</b>   | <b>224 591.46</b>   |
| <b>Charges / Expenditures</b>   | <b>3 676 016.39</b> | <b>3 545 743.24</b> |
| <b>Bénéfice brut / Gross profit</b>   | <b>13 633.89</b>    | <b>117 315.82</b>   |
| Charge financières / Financial charges  | 204.74              | 195.08              |
| <b>Charges financières / Financial charges</b>  | <b>204.74</b>       | <b>195.08</b>       |
| Intérêts / Interest   | 3.83                | 133.04              |
| Commissions impôt source / Withholding tax commission   | 615.50              | 790.45              |
| Produit de change / Exchange gains  | 7 726.76            | 13 636.09           |
| <b>Produits financiers / Financial products</b>   | <b>8 346.09</b>     | <b>14 559.58</b>    |
| <b>Résultat annuel (avant variation du capital des fonds) / Annual result (before change in funds capital)</b>                                | <b>21 775.24</b>    | <b>131 680.32</b>   |
| Variation du capital des fonds / Change in the funds capital  | 0.00                | -8 965.52           |
| <b>Résultat annuel (avant allocation au capital de l'organisation) / Annual result (before allocation to the capital of the organization)</b> | <b>21 775.24</b>    | <b>140 645.84</b>   |
| Allocation (utilisation) au fonds de réserve / Allocation (use) of reserve fund   | 14 516.83           | 98 531.00           |
| Allocation (utilisation) du capital libre / Allocation (use) of free capital  | 7 258.41            | 42 114.84           |

Tableaux de variation de capital /  
Statement of changes in capital

| 2022   |                   |                     |                    |                     |                               |                  |                   |
|--|-------------------|---------------------|--------------------|---------------------|-------------------------------|------------------|-------------------|
|  | Etat au 01.01     | Allocations         | Transferts interne | Utilisation         | Allocation résultat financier | Total variation  | Etat au 31.12     |
| <b>Capital des fonds / Funds capital</b>   |                   |                     |                    |                     |                               |                  |                   |
| Fonds affectés / Earmarked funds   |                   |                     |                    |                     |                               |                  |                   |
| Programme Bosnie-Herzégovine / Bosnia and Herzegovina program                        | 0.00              | 227 035.17          | 0.00               | 227 359.27          | 324.10                        | 0.00             | 0.00              |
| Programme Népal / Nepal program  | 0.00              | 191 750.44          | 0.00               | 192 822.12          | 1 071.68                      | 0.00             | 0.00              |
| Programme Grands Lacs / Great Lakes program  | 0.00              | 1 976 481.12        | 0.00               | 1 976 654.96        | 173.84                        | 0.00             | 0.00              |
| Autres régions / Other regions   | 0.00              | 103 416.59          | 0.00               | 103 413.31          | -3.28                         | 0.00             | 0.00              |
| Procédures et enquêtes internationales / International Investigations and Litigation | 0.00              | 484 832.28          | 0.00               | 484 832.28          | 0.00                          | 0.00             | 0.00              |
| Autres fonds affectés / Other earmarked funds  | 0.00              | 105 680.08          | 0.00               | 105 680.08          | 0.00                          | 0.00             | 0.00              |
| <b>Total capital des fonds / Total funds capital</b>                                 | <b>0.00</b>       | <b>3 089 195.68</b> | <b>0.00</b>        | <b>3 090 762.02</b> | <b>1 566.34</b>               | <b>0.00</b>      | <b>0.00</b>       |
| <b>Capital de l'organisation / Capital of the organization</b>                       |                   |                     |                    |                     |                               |                  |                   |
| Fonds non affectés / Non earmarked funds   |                   |                     |                    |                     |                               |                  |                   |
| Fonds de réserve / Reserve fund  | 98 531.00         | 14 516.83           | 0.00               | 0.00                | 0.00                          | 14 516.83        | 113 047.83        |
| Capital libre / Free capital   | 92 372.92         | 579 406.92          | 0.00               | 570 654.38          | -1 494.13                     | 7 258.41         | 99 631.33         |
| <b>Total capital de l'organisation / Total capital of the organization</b>           | <b>190 903.92</b> | <b>593 923.75</b>   | <b>0.00</b>        | <b>570 654.38</b>   | <b>-1 494.13</b>              | <b>21 775.24</b> | <b>212 679.16</b> |

Genève, le 20 avril 2023 / Geneva, 20th of April 2023

Tableaux de variation de capital /  
Statement of changes in capital

| 2021   |                  |                     |                    |                     |                               |                   |                   |
|--|------------------|---------------------|--------------------|---------------------|-------------------------------|-------------------|-------------------|
|  | Etat au 01.01    | Allocations         | Transferts interne | Utilisation         | Allocation résultat financier | Total variation   | Etat au 31.12     |
| <b>Capital des fonds / Funds capital</b>   |                  |                     |                    |                     |                               |                   |                   |
| Fonds affectés / Earmarked funds   |                  |                     |                    |                     |                               |                   |                   |
| Programme Bosnie-Herzégovine / Bosnia and Herzegovina program                        | 8 902.46         | 273 604.58          | 6 036.94           | 279 335.62          | 2 865.52                      | -8 902.46         | 0.00              |
| Programme Népal / Nepal program  | 30.19            | 142 948.79          | 30.19              | 142 948.79          | 0.00                          | -30.19            | 0.00              |
| Programme Grands Lacs / Great Lakes program  | 0.00             | 1 893 926.11        | -6 029.49          | 1 905 985.09        | 6 029.49                      | 0.00              | 0.00              |
| Procédures et enquêtes internationales / International Investigations and Litigation | 32.57            | 390 075.33          | 1 095.64           | 390 188.73          | 1 176.47                      | -32.57            | 0.00              |
| Autres fonds affectés / Other earmarked funds  | 0.00             | 409 740.73          | 1 006.53           | 407 727.67          | -1 006.53                     | 0.00              | 0.00              |
| Soutien institutionnel / Institutional support                                       | 0.30             | 0.00                | 0.30               | 0.00                | 0.00                          | -0.30             | 0.00              |
| <b>Total capital des fonds / Total funds capital</b>                                 | <b>8 965.52</b>  | <b>3 110 295.54</b> | <b>2 140.11</b>    | <b>3 126 185.90</b> | <b>9 064.95</b>               | <b>-8 965.52</b>  | <b>0.00</b>       |
| <b>Capital de l'organisation / Capital of the organization</b>                       |                  |                     |                    |                     |                               |                   |                   |
| Fonds non affectés / Non earmarked funds   |                  |                     |                    |                     |                               |                   |                   |
| Fonds de réserve / Reserve fund  | 0.00             | 98 531.00           | 0.00               | 0.00                | 0.00                          | 98 531.00         | 98 531.00         |
| Capital libre / Free capital   | 50 258.08        | 455 156.01          | -2 140.11          | 415 181.28          | 0.00                          | 42 114.84         | 92 372.92         |
| <b>Total capital de l'organisation / Total capital of the organization</b>           | <b>50 258.08</b> | <b>553 687.01</b>   | <b>-2 140.11</b>   | <b>415 181.28</b>   | <b>0.00</b>                   | <b>140 645.84</b> | <b>190 903.92</b> |

Genève, le 20 avril 2023 / Geneva, 20th of April 2023

|   | 2022             | 2021               |
|---|------------------|--------------------|
| Résultat annuel (avant allocation au capital de l'organisation) / <i>Yearly result (before allocation to the capital of the organization)</i> | 21 775.24        | 140 645.84         |
| Variation du capital des fonds / <i>Change in the capital of the funds</i>  | 0.00             | -8 965.52          |
| (Diminution)/augmentation des provisions / <i>(Decrease)/increase in provisions</i>   | -244 874.08      | -641 799.12        |
| Diminution/(augmentation) des créances / <i>Decrease/(increase) in receivables</i>  | 255 953.56       | -416 943.38        |
| Diminution/(augmentation) des comptes de régularisation d'actifs / <i>Decrease/(increase) in asset adjustment accounts</i>                    | 9 404.78         | 28 225.62          |
| (Diminution)/augmentation des dettes à court terme / <i>(Decrease)/increase in short-term debts</i>   | 3 982.83         | -12 370.54         |
| Diminution/(augmentation) des comptes de régularisation de passif / <i>Decrease/(increase) in liabilities adjustment accounts</i>             | 30 033.22        | 25 020.46          |
| <b>Flux de trésorerie résultant de l'activité d'exploitation / <i>Cash flow from operating activities</i></b>                                 | <b>76 275.55</b> | <b>-886 186.64</b> |
| (Diminution)/augmentation des dettes financières / <i>(Decrease)/increase in financial debts</i>  | -229.68          | -160.11            |
| <b>Flux de trésorerie résultant de l'activité de financement / <i>Cash flow resulting from the financing activity</i></b>                     | <b>-229.68</b>   | <b>-160.11</b>     |
| <b>Variation de liquidités / <i>Cash flow variation</i></b>   | <b>76 045.87</b> | <b>-886 346.75</b> |
| Etat des liquidités au 01.01 / <i>Statement of cash at 01.01</i>  | 463 361.58       | 1 349 708.33       |
| Etat des liquidités au 31.12 / <i>Statement of cash at 12.31</i>  | 539 407.45       | 463 361.58         |
| <b>Justificatif variation des liquidités / <i>Evidence of change in cash</i></b>  | <b>76 045.87</b> | <b>-886 346.75</b> |

Genève, le 20 avril 2023 / Geneva, 20th of April 2023

## Appendix to the annual accounts as of December 31st, 2022

### 1. Statutes:

TRIAL International is a Geneva-based association governed by article 60 and the following articles of the Swiss Civil Code. The statutes were adopted in Geneva on June 6th, 2002, and amended by the General Assembly last time on June 10th, 2021.

The main objective of TRIAL International is to put the law at the service of the victims of international crimes (genocide, crimes against humanity, war crimes, torture and enforced disappearances).

### Board:

|                |                      |
|----------------|----------------------|
| President      | Leslie Haskell       |
| Vice President | Sacha Meuter         |
| Treasurer      | Philippe Bovey       |
| Secretary      | Sonja Maeder Morvant |
| Member         | Miriam Levy-Turner   |
| Member         | Yves Daccord         |

The President, the Vice President and the Treasurer have individual signature rights.  
No remuneration was paid to the Board members.

### 3. Taxation:

Tax exemption for federal, cantonal and municipal taxes granted on July 7th, 2008, applicable from the fiscal year 2007 onwards, and renewed on September 14th, 2016 for an indefinite time period.

### 4. Audit:

GAS Global Audit Services SA  
Rue Ferrier 14  
1202 Geneva

### 5. Accountancy:

Solution 7 Sàrl  
Rue Rothschild 50  
1202 Geneva

### 6. Accounting principles applied:

The annual accounts are presented for the sixth time according to the Swiss GAAP FER 21 standard. The accounting plan of the association has been adapted at the beginning of the year to allow more coherence and better application of the standard. Some entries have been reclassified.

### 7. Valuation method:

The assets and liabilities of the balance sheet are measured at their nominal value. Transactions in foreign currencies are recorded by applying the current exchange rate of the European Commission (InforEuro) at the date of the transaction. The same exchange rate is applied for the valuation of assets and liabilities as of December 31st.

### 8. Insurance:

Inventory: CHF 110'000.-.

### 9. Other current liabilities:

|  |                   |
|--|-------------------|
| Expenses advance and current account - RDC     | 167 102.99        |
| Reimbursements to be received                  | 2 622.80          |
| Expenses advance and current account - Burundi | 330.66            |
| Advances to employees                          | 173.36            |
| <b>Total</b>                                   | <b>170 229.81</b> |

Geneva, 20th of April 2023



Appendix to the annual accounts as of December 31st, 2022

10. Accrued income (grants):

|  |                   |
|--|-------------------|
| Dutch Ministry of Foreign Affairs (earmarked Human Rights)                   | 110 929.11        |
| Swiss Federal Department of Foreign Affairs (earmarked Human Rights)         | 106 666.35        |
| European Commission (earmarked Human Rights)                                 | 96 117.62         |
| Open Society Foundations (earmarked Human Rights)                            | 46 710.53         |
| MISEREOR foundation (earmarked Human Rights)                                 | 37 532.52         |
| Luxembourg Ministry of Foreign and European Affairs (earmarked Human Rights) | 5 639.99          |
| UK Foreign, Commonwealth and Development Office (earmarked Human Rights)     | 2 347.25          |
| <b>Total</b>   | <b>405 943.37</b> |

11. Accrued income and prepaid expenses:

|                  |                  |
|------------------|------------------|
| Prepaid expenses | 72 611.32        |
| <b>Total</b>     | <b>72 611.32</b> |

12. Guarantees:

|                                       |                 |
|---------------------------------------|-----------------|
| Rental guarantee - DRC (USD 9'000.00) | 8 562.42        |
| <b>Total</b>                          | <b>8 562.42</b> |

13. Social contributions payables:

|   |                 |
|---|-----------------|
| Withholding tax payable                         | 4 655.35        |
| Accident and loss of earnings insurance payable | 509.39          |
| <b>Total</b>                                    | <b>5 164.74</b> |

14. Accrued expenses:

|                                     |                  |
|-------------------------------------|------------------|
| Outstanding invoices                | 49 334.74        |
| Outstanding administrative expenses | 22 647.93        |
| Advances to employees               | 5 793.47         |
| <b>Total</b>                        | <b>77 776.14</b> |

15. Deferred income:

|   |                   |
|---|-------------------|
| Dutch Ministry of Foreign Affairs (earmarked Human Rights)  | 295 860.00        |
| Anonymous Foundation (earmarked International Investigations and Litigation)                            | 167 613.96        |
| Ingeborg Gross Foundation (earmarked Human Rights)  | 63 205.94         |
| Fondation pour l'Egalité des Chances en Afrique (earmarked International Investigations and Litigation) | 30 248.34         |
| Private and anonymous donations (earmarked Human Rights)  | 15 448.87         |
| Kvinna till Kvinna Foundation (earmarked Human Rights)  | 12 871.25         |
| Swedish International Development Cooperation Agency (SIDA) (earmarked Human Rights)                    | 9 170.33          |
| Anonymous Foundation (earmarked other projects)   | 7 509.80          |
| European Commission (earmarked Human Rights)  | 5 268.34          |
| City of Meyrin (earmarked Human Rights)   | 5 000.00          |
| City of Vevey (earmarked Human Rights)  | 3 000.00          |
| City of Geneva (earmarked International Investigations and Litigation)                                  | 2 978.86          |
| Oak Foundation (earmarked International Investigations and Litigation)                                  | 1 600.00          |
| Troinex municipality (earmarked Human Rights)   | 1 000.00          |
| Rockefeller Brothers Fund (earmarked Human Rights)  | 784.30            |
| <b>Subtotal earmarked grants</b>  | <b>621 559.99</b> |
| Bay and Paul Foundations  | 243 428.42        |
| Private donations   | 36 145.92         |
| <b>Subtotal non earmarked grants</b>  | <b>279 574.34</b> |
| <b>Total</b>  | <b>901 134.33</b> |

Deferred grants and grants receivable are determined as the difference between actual amounts received and the allocation to the income accounts.

**Appendix to the annual accounts as of December 31st, 2022**

16. Social provisions and reserve fund:

The reserve fund is intended to cover current expenses in the event of liquidation of the association. The methods of allocation to and use of this fund are detailed in a regulation adopted by the Board of the association on March 8, 2022

17. Staff costs:

|                |                     |
|----------------|---------------------|
| Gross salaries | 1 401 539.60        |
| Social charges | 237 296.94          |
| <b>Total</b>   | <b>1 638 836.54</b> |

As one employee is in charge of the top management of the association, the salary costs have not been separated, in accordance with the principles laid out in the Swiss GAAP FER 21 standard.

18. Financial support related to Covid-19:

|                         |            |
|-------------------------|------------|
| Credit line PostFinance | 256 080.00 |
|-------------------------|------------|

19. Valuation methods of the main balance sheet items:

|  |            |
|--|------------|
| Foreign currency exchange reference used                         | InforEuro  |
| Nominal value of liquidity accounts in their respective currency |            |
| CCP EUR  | 185 836.61 |
| CCP CHF  | 163 001.23 |
| Bank account USD (Bukavu)  | 136 932.86 |
| Convera USD  | 111 444.23 |
| Bank account BAM (Sarajevo)                                      | 95 525.66  |
| CCP USD  | 34 996.26  |
| Bank account CHF   | 5 903.73   |
| CCP GBP  | 3 075.69   |
| Petty cash EUR (Sarajevo)  | 701.13     |
| Petty cash BAM (Sarajevo)  | 77.50      |
| Skype CHF  | 16.33      |
| Credit card Postfinance CHF                                      | -4 222.38  |
| <b>Total</b>   |            |

Geneva, 20th of April 2023