

COMPAGNIE FIDUCIAIRE DE CONSEIL ET D'AUDIT

INSCRITE AU TABLEAU DE L'ORDRE DES EXPERTS COMPTABLES ET A LA COMPAGNIE DES COMMISSAIRES AUX COMPTES DE PARIS

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Association FEDERATION INTERNATIONALE POUR LES DROITS HUMAINS

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STATUTORY AUDITOR'S REPORT **ON THE ANNUAL ACCOUNTS AND FINANCIAL STATEMENTS** *Year ending December 2023*



STATUTORY AUDITOR'S REPORT ON THE ANNUAL FINANCIAL STATEMENTS

Year ending 31 December 2023

To the members of the International Federation for Human Rights,

Opinion

In compliance with the assignment entrusted to us by your International Board, we have audited the accompanying annual accounts and financial statements of the association **International Federation for Human Rights** for the year ended 31 December 2023.

In our opinion, in accordance with the accounting rules and principles applicable in France, the financial statements give a true and fair view of the association's operations, financial position and its assets and liabilities for the year ending 31 December 2023 .

Basis of the opinion

Auditing standards

We conducted our audit in accordance with professional standards applicable in France. We believe that the information obtained is sufficient and appropriate to serve as a basis for our opinion.

Our responsibilities, according to standards, are set out in the section of this report entitled "Statutory Auditors' Responsibilities Relating to the Audit of the Financial Statements".

Independence

We conducted our audit for the period from 1 January 2023 to the date of issue of our report, in accordance with the rules of independence set out in the French Commercial Code and in the Code of Ethics for Statutory Auditors.

Basis for assessments

In accordance with the requirements of Articles L.821-53 and R.821-180 of the French Commercial Code relating to the basis of our assessments, we hereby inform you that the most significant assessments made, in our professional opinion, relate to the appropriateness of the accounting principles used and the reasonableness of the significant estimates made, as well as to the overall presentation of the financial statements.

The assigning of grants to the annual accounts

Note 4.1. in the annex describes the principle for assigning grants to the annual financial accounts.

We have examined the soundness of the methods used and ensured that the annex to the financial statements provide appropriate information.

The comments are made in the context of our audit of the annual financial accounts in their entirety and of the formulation of our opinion as expressed above. We do not express an opinion on components of the accounts taken separately.

Specific verifications

In application of professional standards applicable in France, we also performed the specific procedures required by law.

At the date of signing this report, we have no knowledge of any management report or financial documents submitted to members for the International Board Meeting.

The responsibilities of management and of those charged with the governance of the association in relation to the annual accounts and financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the accounting rules and principles applicable in France and for implementing the internal control procedures that it considers necessary for the preparation of financial statements that are free from material misstatement, be it due to fraud or error.

In preparing the financial statements, management is responsible for assessing the association's ability to continue as a going concern, for making appropriate disclosure in the financial statements as to its ability to continue as a going concern and for applying the going concern principle of accounting unless the association is to be dissolved or cease operations.

The annual accounts were approved by the Executive Board.

Statutory auditor's responsibilities relating to the audit of the annual accounts

Our responsibility is to issue a report on the annual accounts. Our objective is to obtain reasonable assurance about whether the financial statements taken as a whole are free from material misstatement. Reasonable assurance refers to a high level of assurance but does not guarantee that an audit conducted in accordance with professional standards will identify all material misstatements. Misstatements may be the result of fraud or error and are considered material when it is reasonable to expect that they could, individually or in aggregate, influence the financial decisions made by users of the financial statements.

As specified by Article L.821-55 of the French Commercial Code, our role in certifying the accounts is not to guarantee the viability or quality of the management of your association.

For an audit performed in accordance with professional standards applicable in France, the statutory auditor exercises his professional judgement throughout the audit. In addition:

- ✓ The auditor identifies and assesses the risks of material misstatement of the annual accounts, whether due to fraud or error, designs and performs audit procedures to address those risks, and obtains audit evidence that the auditor believes to be sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement due to error, because fraud may involve collusion, falsification, deliberate omission, misrepresentation, or circumvention of internal controls.
- ✓ The auditor 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 internal controls.
- ✓ The auditor assesses the appropriateness of the accounting methods used and the reasonableness of estimates made by management, as well as the related disclosures in the financial statements;
- ✓ The auditor assesses the appropriateness of management's application of the going concern principle of accounting and, based on the information gathered, whether there is any material uncertainty related to events or circumstances that may affect the association's ability to continue as a going concern. This assessment is based on information gathered up to the date of the report, bearing in mind that subsequent events or circumstances could call into question the association's ability to continue as a going concern. If the auditor concludes that there is a material uncertainty, he draws the attention of the readers of his report to the information provided in the annual accounts concerning this

uncertainty or, if this information is not provided or is not relevant, he issues a qualified opinion or a refusal to certify.

- ✓ The auditor assesses the overall presentation of the annual accounts and whether the annual accounts give a true and fair view of the underlying transactions and events.

Paris, 20 June 2024

Compagnie Fiduciaire de Conseil et d'Audit "C. F. C. A."

External Auditors

Lead Audit Partner,

Philippe REVIAL