

## THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION

*Non-profit organization under the 1er juillet 1901 law*

Urban Station – 1 rue Philidor  
75020 PARIS

## **STATUTORY AUDITOR REPORT ON THE FINANCIAL STATEMENTS**

Year ended December 31, 2024

*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.*

*This translation has been established upon demand on June 12, 2025 .*

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## STATUTORY AUDITOR REPORT ON THE FINANCIAL STATEMENTS

Year ended December 31, 2024

To the general assembly of *THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION*,

### **Opinion**

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In execution of the mission entrusted to us by the board of directors, we have carried out the audit of the annual accounts of the organization THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION relating to the financial year ended December 31, 2024, such as they are attached to this report.

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

### **Basis for opinion**

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#### **Audit Framework**

We carried out our audit according to the professional standards applicable in France. We believe that the information we have collected is sufficient and appropriate to provide a basis for our opinion. Our responsibilities under these standards are indicated in the "Responsibilities of the auditor relating to the audit of the annual accounts" section of this report.

#### **Independence**

We carried out our audit mission in compliance with the rules of independence provided for by the commercial code and by the code of ethics of the profession of auditor, over the period from January 1, 2024 to the date of issue of our report.

#### **Observations**

Without qualifying the opinion expressed above, we draw your attention to the following information provided in the appendix to the annual financial statements:

- information included in the "Provisions for Contingencies and Charges" note relating to the increased provision on donor's contributions for the 2024 financial year, amounting to €474,000 at the closing date, given the context of the cessation/limitation of aid from US agencies,
- information included in the "Foreign Currency Receivables and Payables" note relating to the application of the conversion policy on foreign currency financing receivable,
- information included in the "Organization Securities" note relating to the presentation of organization securities, amounting to €2 million, as financial liabilities at the closing date, given their maturity in less than one year.

## ***Justification of the assessments***

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In accordance with the provisions of Articles L. 821-53 and R. 821-180 of the French Commercial Code relating to the justification of our assessments, we inform you that the assessments we made focused on the appropriateness of the accounting principles applied, in particular with regard to the estimation of income to be received, and on the overall presentation of the accounts.

The assessments thus made are part of the audit of the annual accounts taken as a whole and the formation of our opinion expressed above. We do not express an opinion on elements of these annual accounts taken in isolation.

## ***Specific checks***

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We have also carried out, in accordance with the professional practice standards applicable in France, the specific verifications provided for by legal and regulatory texts.

These specific checks call for the following observation on our part: not all of the documents were available to members within the 15-day period provided for in the statutes before the General Meeting was held.

Notwithstanding this deadline, we have no observations to make on the sincerity and consistency with the annual accounts of the information given in the management report and in the other documents on the financial situation and the annual accounts.

## ***Responsibilities of the management and persons constituting the governance of the organization relating to the annual accounts***

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It is the responsibility of management to prepare annual accounts that present a true and fair view in accordance with French accounting rules and principles and to implement the internal controls that it deems necessary to prepare annual accounts that do not contain any significant anomalies, whether these arise from fraud or errors.

When preparing the annual accounts, it is the responsibility of management to assess the organization's ability to continue its operations, to present in these accounts, where appropriate, the necessary information relating to the continuity of operations and to apply the going concern accounting policy, unless it is planned to liquidate the organization or to cease its activity.

The annual accounts were approved by the board of directors

## ***Responsibilities of the auditor relating to the audit of the annual accounts***

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We are responsible for preparing a report on the annual accounts. Our objective is to obtain reasonable assurance that the annual accounts taken as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with professional standards would systematically detect every material misstatement. Misstatements may 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 the accounts.

As specified by article L.821-55 of the French Commercial Code, our mission of certifying accounts does not consist of guaranteeing the viability or quality of the management of your organization.

As part of an audit carried out in accordance with the professional standards applicable in France, the auditor exercises his professional judgment throughout this audit. In addition:

- he identifies and assesses the risks that the annual accounts contain material misstatements, whether due to fraud or error, defines and implements audit procedures to address these risks, and collects evidence that it considers sufficient and appropriate to form its opinion. The risk of not detecting a material misstatement due to fraud is higher than that of a material misstatement resulting from an error, because fraud may involve collusion, falsification, intentional omissions, false statements or the circumvention of internal control ;
- he becomes aware of the internal control relevant to the audit in order to define audit procedures appropriate in the circumstances, and not for the purpose of expressing an opinion on the effectiveness of the internal control;
- he assesses the appropriateness of the accounting methods used and the reasonableness of the accounting estimates made by management, as well as the information concerning them provided in the annual accounts ;
- he assesses the appropriateness of management's application of the going concern accounting policy and, based on the information collected, the existence or not of a significant uncertainty related to events or circumstances likely to call into question the organization's ability to continue as a going concern. This assessment is based on the information collected up to the date of his report, it being recalled, however, that subsequent circumstances or events could call into question the going concern. If he concludes that a significant uncertainty exists, he draws the attention of the readers of his report to the information provided in the annual accounts regarding this uncertainty or, if this information is not provided or is not relevant, he issues a certification with reservation or a refusal to certify ;
- he assesses the overall presentation of the annual accounts and evaluates whether the annual accounts reflect the underlying transactions and events in a way that gives a true and fair view of them.

Made to Charbonnières,  
Statutory Auditor

**IN EXTENSO AUVERGNE RHONE ALPES**

Laurent SIMO

Signé par Laurent Simo  
Le 13/06/2025

ID: tx\_wExv20W0h00b

**In Extenso**  
signature électronique

*Partner*

*Attached documents: Balance sheet, Income statement, Appendix*

***FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024***



**Summary documents**

## Summary

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## ASSETS

		Financial year, ending on:				
		31/12/2024		31/12/2023		
		Gross 1	Amortization, depreciation 2	Net 3	Net 4	
FIXED ASSETS	INTANGIBLE ASSETS	Establishment costs				
		Research and development costs				
		Temporary usufruct donations				
		Concessions, patents, licenses, trademarks, processes, software, rights and similar values	191 228	90 377	100 851	132 014
		Intangible assets in progress				
		Advances and prepayments				
	TANGIBLE ASSETS	Land				
		Constructions				
		Technical installations, industrial equipment and tools	1 114 906	937 465	177 441	108 731
		Tangible assets in progress	40 628		40 628	
Advances and prepayments						
Assets received by bequest or donation intended for sale						
FINANCIAL ASSETS	Investments and related receivables					
	Other fixed securities					
	Loans	5 491		5 491	16 472	
	Other financial assets	228 926		228 926	232 770	
<b>Total (I)</b>		<b>1 581 179</b>	<b>1 027 842</b>	<b>553 336</b>	<b>489 988</b>	
CURRENT ASSETS	RECEIVABLES	Inventory in progress	188 832		188 832	193 726
		Trade receivables, users, and related accounts	6 496 020		6 496 020	12 334 152
		Receivables from bequests or donations				
		Other receivables	54 892 867		54 892 867	49 240 922
	OTHER	Marketable securities	17 141		17 141	16 821
		Treasury instruments				
		Cash	10 534 223		10 534 223	18 098 012
ACCRUALS AND DEFERRALS ACCOUNT	Prepaid expenses	130 357		130 357	443 305	
	<b>Total (II)</b>	<b>72 259 440</b>		<b>72 259 440</b>	<b>80 326 938</b>	
	Deferred loan issuance fees (III)					
	Loan repayment premiums (IV)					
	Translation adjustments - assets (V)	36 519		36 519	590 126	
<b>GRAND TOTAL (I to V)</b>		<b>73 877 138</b>	<b>1 027 842</b>	<b>72 849 295</b>	<b>81 407 051</b>	

## EQUITY AND LIABILITIES

		12/31/2024	12/31/2024
<b>EQUITY</b>	Equity without right of return		
	Statutory equity		
	Additional equity		
	Other		
	Equity with right of return		
	Statutory equity		
	Additional equity		
	Other		
	Revaluation differences		
	Reserves		
	Statutory or contractual reserves		
	Reserves for the entity's project	2 052 134	1 152 062
	Other		
	Profits carried forward	1 462 588	900 072
Profit for the year (surplus or deficit)	3 514 723	2 052 134	
	<b>Net position (subtotal)</b>		
Consumable own funds			
Investment subsidies			
Associative securities		2 000 000	
	<b>Total (I)</b>	<b>3 514 723</b>	<b>4 052 134</b>
<b>CARRY-OVER AND DEDICATED FUNDS</b>	Funds carried forward from bequests or donations		
	Dedicated funds		
	<b>Total (II)</b>		
<b>PROVISIONS</b>	Provisions for risks	509 097	305 797
	Provisions for expenses		
	<b>Total (III)</b>	<b>509 097</b>	<b>305 797</b>
<b>LIABILITIES</b>	Bonds and related borrowings (associative securities)	2 000 000	
	Loans and debts from credit institutions	184	
	Other borrowings and financial debts	4 883	4 896
	Accounts payable and related accounts	1 469 722	2 234 727
	Debts related to bequests or donations		
	Tax and social security debts	1 144 678	1 107 914
	Debts on fixed assets and related accounts		
	Other debts	3 022 365	4 391 576
	Treasury instruments		
Regular accounts	Deferred income	59 613 754	69 232 766
	<b>Total (IV)</b>	<b>67 255 586</b>	<b>76 971 879</b>
Translation adjustments (liability)	(V)	1 569 890	77 241
	<b>GRAND TOTAL (I to V)</b>	<b>72 849 295</b>	<b>81 407 051</b>

		31/12/2024	31/12/2023
	<b>Number of months in the period</b>	12	12
<b>OPERATING INCOME</b>	Contributions	7 700	3 370
	Sales of goods (including sales of in-kind donations)		85 596
	Sales of services (including sponsorships)		10 747
	Income from third-party funders		
	Public competitions and operating subsidies	61 161 248	54 555 331
	Founders' payments or consumable endowment consumption		
	Resources from public generosity		
	Manual donations	1 225 173	444 038
	Patronage	602 606	1 115 796
	Bequests, donations, and life insurance		
	Financial contributions	14 600 756	18 100 584
	Other		
	Reversals of depreciation, depreciation, provisions, and transfers of expenses	241 583	300 844
Use of dedicated funds			
Other funds	1 067 375	489 699	
	<b>Total operating income (I)</b>	<b>78 906 439</b>	<b>75 106 005</b>
<b>OPERATING EXPENSES</b>	Purchasing goods		18 326
	Inventory variations		61 346
	Other purchases and external expenses	51 117 689	50 572 483
	Financial aid	150 000	156 500
	Taxes and related payments	238 883	159 795
	Wages and salaries	24 279 504	21 540 115
	Social security contributions	1 038 304	1 318 123
	Depreciation expenses	95 578	120 710
	Provision expenses	444 883	241 583
	Carry-overs to dedicated funds		
	Other expenses	846 163	821 796
	<b>Total operating expenses (II)</b>	<b>78 211 003</b>	<b>75 010 777</b>
<b>1 - OPERATING RESULT (I - II)</b>		<b>695 436</b>	<b>95 228</b>
<b>FINANCIAL INCOME</b>	Income from participations		
	Income from other transferable securities and claims on fixed assets		
	Other interests and similar income	92 504	67 907
	Reversals of provisions and depreciations, and transfers of expenses		
	Positive exchange rate differences	1 187 397	1 564 744
	Net income from disposals of investment securities		
	<b>Total financial income (III)</b>	<b>1 279 901</b>	<b>1 632 650</b>
<b>FINANCIAL EXPENSES</b>	Financial depreciation, amortization, and provision expenses		
	Interest and related to expenses	69 986	70 013
	Negative exchange rate differences	420 382	736 414
	Net expenses on disposals of investment securities		
	<b>Total financial expenses (IV)</b>	<b>490 368</b>	<b>806 427</b>
<b>2 - FINANCIAL RESULT (III - IV)</b>		<b>789 533</b>	<b>826 223</b>
<b>3 - CURRENT INCOME BEFORE TAX (I-II+III-IV)</b>		<b>1 484 968</b>	<b>921 451</b>

## INCOME STATEMENT

		31/12/2024	31/12/2023
<b>EXCEPTIONAL INCOME</b>	Exceptional income from management operations		
	Exceptional income from capital operations		
	Reversals of provisions and depreciation, and transfer of expenses		
	<b>Total exceptional income (V)</b>		
<b>EXCEPTIONAL EXPENSES</b>	Exceptional expenses from management activities	179	5 081
	Exceptional expenses on capital operations		
	Depreciation, amortization, and provisions		
	<b>Total exceptional expenses (VI)</b>	<b>179</b>	<b>5 081</b>
<b>4 - EXCEPTIONAL RESULT (V - VI)</b>		<b>-179</b>	<b>-5 081</b>
(VII)	Employee participation in results		
(VIII)	Income taxes	22 201	16 298
<b>TOTAL INCOME (I+III+V)</b>		<b>80 186 340</b>	<b>76 738 655</b>
<b>TOTAL EXPENSE (II+IV+VI+VII+VIII)</b>		<b>78 723 751</b>	<b>75 838 583</b>
<b>SURPLUS OR DEFICIT (total income - total expense)</b>		<b>1 462 588</b>	<b>900 072</b>

<b>EVALUATIONS OF VOLUNTARY IN-KIND CONTRIBUTIONS</b>			
<b>Income</b>	Voluntary work		
	Benefits in kind	19 148	4 070
	Donations in kind	374 510	462 314
	<b>Total</b>	<b>393 658</b>	<b>466 384</b>
<b>Expenses</b>	Aid in kind	374 510	462 314
	Free provision of goods and services		
	Volunteer staff		
	Benefits in kind	19 148	4 070
	<b>Total</b>	<b>393 658</b>	<b>466 384</b>



**Annex**

## General Information on Accounting Rules

### Description of the Association's corporate purpose, the nature and scope of the social activities or missions carried out, and the means implemented

ALIMA is an association established in 2009, under the French "Law 1901". In 2024, it operated in 13 countries across Africa, as well as in Ukraine and Haiti.

The Association's goal is to provide medical relief during medical emergencies or disasters by basing its modus operandi on partnership, mainly with national humanitarian actors and research institutes.

By pooling and capitalizing on their skills, ALIMA and its partners provide access to quality care to the greatest number of beneficiaries and contribute to improving humanitarian medicine practices through operational research projects.

ALIMA's mission is to save lives and care for the most vulnerable populations, without any discrimination based on identity, religion, or politics, through actions based on proximity, innovation, and the collaboration between organizations and individuals.

**PATIENT FIRST:** Patients are central to all operations. Field teams are in direct contact with patients on a daily basis and are therefore at the center of everything we do.

The teams supporting them must have a single goal: to create the conditions that allow frontline staff to provide care for patients quickly, efficiently, and responsibly.

**REVOLUTIONIZING HUMANITARIAN MEDICINE:** Through medical research and the quest for innovation, ALIMA contributes to the improvement of medical quality in its projects and shares its advances with the rest of the humanitarian and medical community.

The Association therefore builds scientific evidence, knowledge, and operational methods that enable the adoption of its medical innovations by others.

Its Social Mission is complemented by values that are detailed in its Charter:

- RESPONSIBILITY AND FREEDOM
- TRUST
- COLLECTIVE INTELLIGENCE
- ENVIRONMENTAL RESPONSIBILITY

The Association has teams in Paris, Dakar, and in the various countries of intervention. It also relies on partner entities (including other NGOs, local associations, etc.).

### Accounting Rules

The appendix forms an integral part of ALIMA's annual accounts.

The financial year covers 12 months, from 1 January 2024 to 31 December 2024. The annual financial statements were approved by the Board of Directors at the beginning of June 2025.

The balance sheet amounts to €72,849,295. The income statement for the year shows a net result of €1,462,588.

#### 1/ ACCOUNTING RULES AND METHODS

ALIMA's accounts as of 31 December 2024 are presented in euros, in accordance with the rules set by the French General Chart of Accounts (PCG, ANC Regulation No. 2014-03) and ANC Regulation No. 2018-06 (amended) of 5 December 2018 on the annual accounts of non-profit legal persons governed by private law.

General accounting policies have been applied, in accordance with the prudent principle and the basic assumptions:

- Going concern
- Consistency of accounting methods
- Independence of periods

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

The basic method used for the valuation of items recorded in accounting is the historical cost method.

## 2/ CHANGES IN ACCOUNTING METHOD

There were no changes in accounting methods during the year.

## 3/ FIXED ASSETS AND DEPRECIATION

Intangible and tangible assets are recorded at acquisition cost (purchase price and ancillary costs).

ALIMA does not own any divisible fixed assets. The depreciation periods used (useful life), according to the straight-line method, are as follows:

- Trademarks: Unamortized
- Software: 2 to 5 years (no residual value retained)
- Medical equipment: 2 to 3 years (no residual value retained)
- Installations, fittings, improvements: 3 to 10 years (no residual value retained)
- Vehicles: 4 years (no residual value retained)
- Office and IT equipment: 3 to 4 years (no residual value retained)
- Furniture: 6 to 7 (no residual value retained)

The tangible fixed assets in progress at the end of 2024 correspond to two vehicles that were put into service at the beginning of 2025.

At year-end, the financial assets consist of deposits and guarantees paid, and a loan granted to a field partner. They are depreciated when their present value is less than their net book value.

No depreciation was recognized at the end of the year.

## 4/ INVESTMENTS ALLOCATED TO THE FIELD

Investments made and used in the context of projects or actions on the ground are recorded as follows:

- When acquisitions are made with equity, they are recorded as fixed assets and subject to depreciation. The depreciation allowance for the financial year is allocated and analytically allocated to the project(s) concerned, as expenses to be financed by the donor.
- When the donor agrees to fund the direct cost of acquisitions, vehicles and computers, where they are subject to accelerated wear and tear, as well as buildings and equipment, where they are not intended to be retained, they are recorded directly as expenses in the financial year.

## 5/ STOCKS AND CUBES

As of 31 December 2024, inventory includes: the "CUBE" (Biosecure Emergency Care Unit for Outbreaks) acquired by the Association but not yet deployed or sold in the field (€110 K) and the fuel stock (€79 K).

The cost of entry is valued using the acquisition cost method (direct costs only). The outputs are carried out according to the FIFO method.

A provision for inventory depreciation, equal to the difference between the gross value (as determined in the procedure above) and the current market price or market value (net of proportionate selling costs), is made when the gross value is greater than the other stated term.

No depreciation was recognized at the end of the year. It is noted that some “CUBEs” require some minor repairs and spare parts, with an estimated cost of around 5 K€.

Operations related to the “CUBE” are recorded in accounts 607 (expenses) and 707 (income), and are found as such in the income statement.

No “CUBE”-related operations were carried out in 2024.

#### 6/ RECEIVABLES AND OTHER RELATED ITEMS

As of 31 December 2024, receivables primarily consist of receivables relating to project financing. They also include donations received in the following year for the 2024 financial year.

Receivables are valued at their nominal value. In the event that the inventory value is lower than the gross value recorded, a corresponding depreciation is recorded. As of 31 December 2024, no depreciation was recorded.

If no conditions precedent apply, claims relating to financing or sponsorship agreements are registered on the date of signature of these agreements and, where applicable, on the date of the first or single receipt, when no formal notification is provided by the funder.

As of 31 December 2024, receivables from project financing contracts are distributed by funder as follows (in €K):

Other private donors	3.496
ELMA Fondation	3.000
ECHO	13.225
EU	2.963
French Embassy	723
UN	4.417
Research-linked donors	3.501
Other institutional donors	328
USA BHA - OFDA - USAID	22.072
UNITAID	-
<b>TOTAL Contract receivables as of 31/12/2024</b>	<b>53.729</b>

Most receivables relate to multi-year contracts and agreements.

In the “Maturity of receivables” table, the receivables are presented in full at less than one year, as it is not possible to determine precisely their distribution between 2024 and the following financial year(s). This presentation principle also applies to deferred income.

#### 7/ FOREIGN CURRENCY RECEIVABLES AND LIABILITIES

As of 31 December 2024, the Association does not have any foreign currency debts. As a result, no asset or liability translation differences have been recorded for the debts.

As of 31 December 2024, the Association has receivables denominated in foreign currencies, mainly in USD.

Before recognizing revaluation of exchange differences between assets or liabilities at year-end closing, the balance of foreign currency receivables shown in the balance sheet corresponds to the balance of foreign currency receivables remaining to be cashed and translated into euros at the exchange rate applicable when the agreements were signed.

At year-end, in accordance with Article 420-5 of the PCG, receivables and liabilities in foreign currencies are converted and recorded in national currency using the closing exchange rate.

When applying the closing exchange rate modifies the amounts in national currency previously recognized, the differences in translation are recorded in transitional accounts, pending subsequent adjustments:

- Assets on the balance sheet for differences corresponding to an unrealized loss (account 476 "Translation differences-assets")
- On the liabilities side of the balance sheet for differences corresponding to an unrealized gain (account 477 "Translation differences-Liabilities")

As of 31 December 2024, the total amount of translation differences, assets and liabilities, amounted to €37k and €1,570k respectively, the latter mainly relating to USD receivables.

Unrealized exchange losses lead to the creation of a provision for risks (account 1515 "Provisions for foreign exchange losses"), subject to the specific provisions of Article 420-6, which state that when circumstances eliminate all or part of the risk of loss, the provisions are adjusted accordingly.

Consequently, it is necessary to check whether or not the effects of exchange rate fluctuations are covered in whole or in part by the patron or the donor.

In this case, a provision for exchange loss should only be recognized up to the amount of the part not covered by the patron or the donor. When the foreign exchange risk is assumed by the donor, the accounting of a provision is therefore not justified.

Additionally, when determining provisions for exchange losses, the analysis should include the commitment of future expenditure in foreign currency during the following financial year(s), which will take place in the same currency and at a rate close to the receipts provided for under the agreement. In this case, there is a hedging relationship between the receivable and future expenditure commitments.

Thus, if the transactions of these foreign currency agreements have sufficiently similar terms and comply with the conditions set out in Article 420-6 of the PCG, two situations are possible at closing:

- If the balance of a foreign currency receivable is found to be less than or equal to the commitments of expenditure in foreign currency to come during the following financial year(s), and subject to documenting the flows, no provision for foreign exchange loss is required.
- If the balance of a foreign currency receivable is greater than future foreign currency expenditures in the following financial year(s), the provision for foreign exchange losses may be limited to the portion of each foreign currency receivable that exceeds the amount of future foreign currency expenditures also measured in foreign currency.

It is specified that the concept of expenditure must be understood as the direct costs for the implementation of the actions or projects, increased, where appropriate, by the indirect costs (administrative costs, head office costs, etc.) authorized in the agreement.

Based on these elements, after a detailed analysis on a debt-by-receivable basis, it appears that the provision for foreign exchange loss as of 31 December 2024 was recorded for a cumulative amount of €35.5k (100% of the 2024 financial year's allocation). This compares to €241.6k as of 31 December 2023, which was fully reversed in 2024.

Finally, deferred income recognized as appropriate to take account of commitments to the donor does not constitute monetary debt in foreign currency. As a result, it cannot be revalued based on the exchange rate at closing.

## 8/ EXCHANGE DIFFERENCES

Exchange gains or losses recognized on receipts made during the year are recognized as income or expenses in the same year.

The Association includes in operating income the exchange differences related to foreign currency translations of receivable receipts and debt settlements. These are presented in the income statement under “Other income” (for €653 k; in 2023: €376 k) and “Other expenses” (for €368 k; in 2023: €685 k).

Furthermore, exchange differences arising from the translation at the closing rate of foreign currency balances in banks, cash, and cash in hand are recognized in financial income.

Finally, in 2021, the Association entered into a financial instrument to hedge its USD currency risk. This hedge had proven to be unfavorable given the evolution of the USD currency in 2022 and 2023. The negative impact (difference between the maturities settled in 2022 and 2023 at the subscribed rate (1.1497) and the respective spot rate) was recorded in financial income.

## 9/ TAX AND SOCIAL SECURITY LIABILITIES, OTHER LIABILITIES

At year-end, tax and social security liabilities consist of current social security debts related to the Association’s activity (debts to social security institutions for salary-related contributions, etc.).

Other liabilities correspond to the funds received by ALIMA from donors, within the framework of multi-partner contracts, on behalf of the relevant partners and subsequently transferred to them.

## 10/ PROJECT-RELATED RESOURCES AND EXPENSES

As part of its activity, the Association implements projects or field programs with financial support from private or public organizations, most often European or international bodies (Niger, Mali, Chad, etc.).

These financial contributions are intended to cover expenses incurred by the Association, mainly in the field expenses and, where applicable, its operating costs.

At year-end, since the criterion applied is the actual commitment of expenses, the expenses have been allocated to fiscal year 2024.

- Expenses incurred in 2024
- Resources to cover those expenses and the related share of operating costs

In practice, expenses incurred during the financial year and the actual use of which will be effective during the following financial year(s), such as (significant) deliveries of medicinal products that took place at the end of the financial year, are recorded as “prepaid expenses” at the end of the year. The same applies to “unreceived invoices”.

Resources relating to expenses that will occur in future years are recorded as “deferred income” at year-end.

Under financing agreements, if expenses incurred in 2024 exceed the amount initially agreed, “accrued income” (resources) is accounted for up to the amount formally accepted by the donor after the year-end and before the closing date of the accounts.

As of 31 December 2024, no contracts were impacted.

#### 11/ PROVISIONS FOR RISKS AND COSTS

11.1 / For any project and its associated expenses, during an audit carried out a posteriori by the relevant donor(s), it may turn out that certain costs incurred are totally or partially called into question and that these are not ultimately considered eligible by the donor(s); they then remain the responsibility of the Association.

Based on the Association's history, this risk is very low in practice. Since the 2014 financial year, given the significant increase in the volume of activity and contracts, the Association has recorded a provision for risks and expenses relating to this issue.

For the 2024 closing, due to the particular international context at the start of 2025 (USAID, AFD, etc.) and its potential impacts on receivables and ongoing contracts at the end of 2024, the provision rate on financing was increased to reflect the context of the suspension/reduction of aid from US agencies.

Its valuation leads to a total provision of €473.6k. As the provision was €64.2k as of 31 December 2023, the allocation for the 2024 financial year was €409.4k.

11.2 / Unrealized exchange losses lead to the creation of a provision for risks (account 1515 "Provisions for Foreign Exchange Losses"), subject to circumstances that eliminate part or all of the potential loss.

As of 31 December 2024, a provision for foreign exchange loss was recorded for a total amount of €35k, representing the provision for the 2024 financial year.

The provision for foreign exchange loss of 31 December 2023 was fully reversed in 2024 (€242k).

#### 12/ DEFERRED AND ACCRUED INCOME

As of 31 December 2024, accrued income was mainly made up of the following items (in k€):

- Collecting donations 171,1

The deferred income, as mentioned above, is broken down by country as follows as of 31 December 2024 (in k€):

Burkina Faso	7.945
Cameroon	1.671
CAR	7.315
Chad	5.847
DRC	6.266
Ethiopia	839
Guinea	205
<b>Haiti</b>	<b>3454</b>
Mali	2.206
Mauritania	397
Niger	2.140
Nigeria	4.786
Senegal	14.995
South Sudan	1.999
Ukraine	-
<b>Total deferred income as of 31/12/2024:</b>	<b>59.614</b>

For financing contracts involving several countries, in the case of deferred income, they are listed, with some exceptions, under the “Senegal” line.

Deferred income mainly concerns multi-year contracts and agreements.

In the table “Maturity of debts”, deferred income is presented in full at less than one year, as it is not possible to know with sufficient precision its allocation between 2024 and the following financial year(s). The same presentation principle is applied to receivables.

### 13/ DEDICATED FUNDS

For this year, as no resources received correspond to the regulatory definition of dedicated funds, no movements of this nature were recorded as of 31 December 2024.

### 14/ ASSOCIATIVE SECURITIES

The issuance by the Association of associative securities for a total amount of €2 million bearing interest at a rate that may not exceed the value of the legal maximum rate provided for in Article L.213-13 of the French Monetary and Financial Code (the “associative securities”) was authorized by a resolution of the General Meeting of 22 October 2016.

The issuance was completed in 2017 for qualified investors. The securities bear fixed annual interest from the date of issuance until redemption, payable between the end of 2024 and the end of 2025.

These securities recorded in account 163100 were included in the “Other equity” section of the balance sheet for the year ending 31 December 2023.

Even if a renewal is under consideration, based on the current status, it is quite likely that these securities will be redeemed in October 2025. As a result, it has been decided to reclassify them as “Liabilities” in the balance sheet for the year ending 31 December 2024.

### 15/ CONTRIBUTIONS

The taxable event for contributions is their collection.

### 16/ FINANCIAL CONTRIBUTIONS FROM ALIMA US AND UK

Financial contributions in 2024 include funds collected in 2024 from the public (and donated or to be donated) by ALIMA USA and ALIMA UK, amounting to a total of €1,701K.

### 17/ OPERATING SUBSIDIES

Grant income recognized for the year ending 31 December 2024 corresponds to sums allocated by public or institutional funders, French (CDC, Ambassade de France, etc.), European (ECHO, etc.), or international (WHO, OFDA, UNITAID, UNICEF, etc.).

These subsidies finance both direct and indirect expenses related to field actions and projects.

### 18/ VOLUNTARY CONTRIBUTIONS IN KIND

The Association benefits from voluntary contributions in kind from certain partners, consisting of supplies, medicines, nutritional inputs, and equipment for field interventions, as well as in-kind sponsorship (services, etc.). The accounts closed on 31 December 2024 record these voluntary contributions insofar as they have been the subject of a precise and exhaustive financial evaluation, for amounts of €374,510 and €19,148, respectively.

The Association benefits from the participation of volunteers. The accounts closed on 31 December 2024 do not record the voluntary contributions received by the Association in terms of volunteering, as they could not be the subject of a financial evaluation.

#### 19/ AUDITORS' FEES

For 2024, the independent auditors' fees amount to €28.5k, including VAT, 100% for the legal certification mission for the 2024 financial year.

#### 20/ ALLOCATED FINANCIAL AID

The Association granted a cumulative amount of €150k in financial support to its local partners (associations, etc.).

#### 21/ WORKFORCE

The number of employees in 2024 was as follows (FTE):

Employees under French or Senegalese law:

- Headquarters (Paris and Dakar): 106.61
- Cross-functional projects: 10.00

The number of "expatriates" in 2024 stands at 175.11 FTEs.

Additionally, at the local level, staff under contract under national law (national staff) represent 1,590.81 FTEs.

#### 22/ GUARANTEES

The Association has given a bank guarantee to Crédit Coopératif:

- Opening date: 02/2018
- Outstanding amounts: €16,460
- Maturity date: 11/2026

#### 23/ OTHER INFORMATION

##### Pension liabilities

Given the nature of certain employment contracts and the diversity of applicable national legislation, determining the actuarial obligation related to end-of-career indemnities for the Association's employees presents significant challenges.

The financial statements closed on 31 December 2024 do not include provisions for pension liabilities, and the Association has not made any payments to any institution managing these benefits.

##### Social security and tax contributions of certain field employees

Among the human resources, for its operations in the field (country of intervention), ALIMA employs staff under local law. In accordance with the legislation in force in the country concerned, employees in this category of staff must pay individually and personally the contributions, taxes and other taxes due in relation to the remuneration received.

They are responsible for declaring and paying these amounts.

##### Remuneration of executives

1/ According to the provisions of Law No. 2006-586 of 23 May 2006 on educational commitment, the remuneration of the three most senior executives, volunteers and employees, as well as their benefits in kind, must be disclosed.

This information cannot be provided in this appendix. As only one person falls within this scope, presenting this information would amount to revealing personal data.

2/ In accordance with the provisions of Article 261, 7-1<sup>o</sup>-d of the French Tax Code, the Association allocates remuneration to its directors. As per §180 of the BOI-IS-CHAMP-10-50-10-20, this information is disclosed in an appendix to the financial statements.

#### Tax regime

The Association is not subject to “commercial taxes” (VAT, corporate income tax, CET).

It is subject to corporate income tax at the reduced rate on financial income.

#### Foreign exchange hedging

The Association had subscribed to a currency hedge for an amount of USD 7,303,243 at an exchange rate of USD 1.1497 per euro, which was settled in 2022 and 2023. Currency effects (unfavorable) were included in the 2022 and 2023 financial results.

No currency hedges were taken out in 2024.

#### Other information

The tables on the following pages provide additional details supplementing the information presented above.

## Fixed Assets

### Gross capital asset movements

Designation	Opening gross values	Movements during the year		Closing gross values
		Acquisitions revaluations	Disposals transfers	
<u>Intangible assets</u>				
- Establishment costs				
- Research and development costs				
- Temporary usufruct donations				
- Concessions, patents and similar rights	191 228			191 228
- Intangible assets in progress				
- Advances and prepayments				
<b>Total</b>	<b>191 228</b>			<b>191 228</b>
<u>Tangible assets</u>				
- Land				
- Constructions				
- Technical installations, industrial equipment, and tools	981 782	133 124		1 114 906
- Tangible assets in progress		40 628		40 628
- Advances and prepayments				
<b>Total</b>	<b>981 782</b>	<b>173 752</b>		<b>1 155 534</b>
<u>Financial assets</u>				
- Investments and related receivables				
- Other fixed securities				
- Loans	16 472		10 981	5 491
- Other financial assets	232 770	42 316	46 160	228 926
- Assets received by bequest or donation intended for sale				
<b>Total</b>	<b>249 242</b>	<b>42 316</b>	<b>57 141</b>	<b>234 417</b>
<b>Grand total</b>	<b>1 422 252</b>	<b>216 068</b>	<b>57 141</b>	<b>1 581 179</b>

### Movements in depreciation

Depreciable assets	Depreciation at opening	Movements during the year		Depreciation at closing
		Additions	Reductions	
<u>Intangible assets</u>				
- Establishment costs				
- Research and development costs				
- Temporary usufruct donations				
- Concessions, patents and similar rights	59 214	31 163		90 377
- Intangible assets in progress				
- Advances and prepayments				
<b>Total</b>	<b>59 214</b>	<b>31 163</b>		<b>90 377</b>
<u>Tangible assets</u>				
- Land				
- Constructions				
- Technical installations, industrial equipment, and tools	873 051	64 414		937 465
- Tangible assets in progress				
- Advances and prepayments				
<b>Total</b>	<b>873 051</b>	<b>64 414</b>		<b>937 465</b>
<b>Grand total</b>	<b>932 265</b>	<b>95 578</b>		<b>1 027 842</b>

### Movements of intangible assets

Designation	Gross fixed assets	Amortization	Net fixed assets
At the beginning of the year	+ 191 228	+ 59 214	+ 132 014
Revaluation during the year	+		+
Investments during the year	+		+
Depreciation charged during the year		+ 31 163	- 31 163
Disposals or retirements	-	-	-
Value at year-end	= 191 228	= 90 377	= 100 851

### Movements of tangible assets

Designation	Gross fixed assets	Amortization	Net fixed assets
At the beginning of the year	+ 981 782	+ 873 051	+ 108 731
Revaluation during the year	+		+
Investments during the year	+ 173 752		+ 173 752
Depreciation charged during the year		+ 64 414	- 64 414
Disposals or retirements	-	-	-
Value at year-end	= 1 155 533	= 937 465	= 218 068

### Movements of financial assets

Designation	Amount
Value at the beginning of the year	+ 249 243
Acquisitions	+ 42 316
Disposals, retirements, reductions	- 57 141
Value at year-end	= 234 418

## Deadlines for financial assets

Designation	Amount
Total financial capital assets	234 417
. less than one year old	5 491
. more than one year	228 926

## Liabilities

### Maturity of borrowings

Designation	Balance due	At most one year	Between 1 and 5 years	Over 5 years
Credit institutions	184	184		
Miscellaneous borrowings and financial debts	4 883	4 883		
<b>Total</b>	<b>5 067</b>	<b>5 067</b>		

## Other information

### Maturity of receivables

Statement of receivables	Gross amount	At most one year	Over 1 year
Investments and related receivables			
Other fixed securities			
Loans	5 491	5 491	
Other financial assets	228 926		228 926
Assets received by bequests/donations (intended for sale)			
Trade receivables, users and related accounts	6 496 020	6 496 020	
Other receivables	54 892 867	54 892 867	
<b>Total</b>	<b>61 623 304</b>	<b>61 394 378</b>	<b>228 926</b>

### Maturity of debts

Statement of debts	Gross amount	At most one year	Between 1 and 5 years	Over 5 years
Bonds	2 000 000	2 000 000		
Borrowings and debts	184	184		
Miscellaneous borrowings and financial liabilities	4 883	4 883		
Accounts payable and related accounts	1 469 722	1 469 722		
Debts from bequests or gifts				
Tax and social security liabilities	1 144 678	1 144 678		
Debts on fixed assets and related accounts				
Other liabilities	3 022 365	3 022 365		
Treasury instruments				
Deferred income	59 613 754	59 613 754		
<b>Total</b>	<b>67 255 586</b>	<b>67 255 586</b>		

**Provisions and depreciations**

Type of provision		Opening balance	Increases (allocations during the year)	Decreases (reversals during the year)	Closing balance
Provisions for liabilities and expenses		305 797	444 883	241 583	509 097
Depreciation	On fixed assets On inventories and work in progress On users and related accounts On financial accounts Other depreciations				

**SEPARATE STATEMENT OF BENEFITS AND RESOURCES FROM  
ABROAD FOR THE 2024 FINANCIAL YEAR**

**SUMMARY VERSION\***

<b>Contributing country</b>	<b>Total benefits and resources</b>
BELGIUM	25 563
BURKINA FASO	3 068
BURUNDI	8
CAMEROON	1 007
CANADA	8
CENTRAL AFRICAN REPUBLIC	13 439
CHAD	130
CHINA	1 000
DEMOCRATIC REPUBLIC OF CONGO	23 370
EU	22 941 710
GERMANY	3 102
GREECE	8
GUINEA	8 619
HAITI	8 938
IRELAND	73 019
ITALY	120
IVORY COAST	270
JAPAN	158 100
JORDAN	20
LUXEMBOURG	382
MALI	61 647
MAURITANIA	16 640
MEXICO	50
NETHERLANDS	30
NIGER	964
RUSSIA	60
SENEGAL	12 337
SPAIN	514
SWEDEN	290
SWITZERLAND	2 101 571
TANZANIA	700
TUNISIA	110
UNITED KINGDOM	1 046 264
URUGUAY	440
USA	35 435 029

\* The detailed version of the separate statement of benefits and resources from abroad that the Association must draw up in accordance with Article 4-2 of Law No. 87-571 of 23 July 1987 is made available to the public:  
- at the Association's headquarters, located at 1 rue Philidor, 75020 Paris, FRANCE, upon written request addressed to the General Manager.

# Income statement by origin and destination

ALIMA

31/12/2024

A - INCOME AND EXPENSES BY ORIGIN AND DESTINATION	FISCAL YEAR 2024		FISCAL YEAR 2023	
	TOTAL	Of which from public generosity	TOTAL	Of which from public generosity
<b>INCOME BY ORIGIN</b>				
<b>1 - INCOME RELATED TO PUBLIC GENEROSITY</b>	<b>2 503 239</b>	<b>2 503 239</b>	<b>3 456 056</b>	<b>3 456 056</b>
1.1 Membership fees without benefits in return	7 700	7 700	3 370	3 370
1.2 Donations, bequests and patronage				
- Cash donations	1 225 173	1 225 173	444 038	444 038
- Bequests, gifts and life insurance				
- Patronage	602 606	602 606	1 115 796	1 115 796
1.3 Other income related to public generosity	667 760	667 760	1 892 852	1 892 852
<b>2 - INCOME NOT RELATED TO PUBLIC GENEROSITY</b>	<b>16 280 269</b>		<b>18 426 425</b>	
2.1 Membership fees with benefits in return				
2.2 Corporate sponsorship				
2.3 Financial contributions without benefits in return	13 932 995		16 207 732	
2.4 Other income not related to public generosity	2 347 274		2 218 693	
<b>3 - SUBSIDIES AND OTHER PUBLIC FUNDING</b>	<b>61 161 248</b>		<b>54 555 331</b>	
<b>4 - REVERSALS OF PROVISIONS AND DEPRECIATION</b>	<b>241 583</b>	<b>0</b>	<b>300 844</b>	
<b>5 - USE OF PREVIOUS DEDICATED FUNDS</b>				
<b>TOTAL</b>	<b>80 186 340</b>	<b>2 503 239</b>	<b>76 738 656</b>	<b>3 456 056</b>
<b>EXPENSES BY DESTINATION</b>				
<b>1 - SOCIAL MISSIONS</b>	<b>72 157 778</b>	<b>1 752 268</b>	<b>70 312 292</b>	<b>2 419 240</b>
1.1 Carried out in France				
- Actions carried out by the organization				
- Payments to a central agency or other bodies acting in France				
1.2 Carried out abroad				
- Actions carried out by the organization	57 357 828	1 752 268	53 758 780	2 419 240
- Payments to a central agency or other bodies acting abroad	14 799 950		16 553 512	
<b>2 - FUNDRAISING FEES</b>	<b>2 864 114</b>	<b>543 203</b>	<b>2 709 022</b>	<b>770 700</b>
2.1 Fees of public fundraising appeals	2 724 878	543 203	2 572 993	770 700
2.2 Costs of seeking other resources	139 235		136 029	
<b>3 - OPERATING COSTS</b>	<b>3 234 776</b>	<b>207 769</b>	<b>2 743 094</b>	<b>266 116</b>
<b>4 - PROVISIONS AND DEPRECIATION</b>	<b>444 883</b>		<b>74 175</b>	
<b>5 - INCOME TAX</b>	<b>22 201</b>			
<b>6 - CARRY-FORWARDS IN DEDICATED FUNDS FOR THE FINANCIAL YEAR</b>				
<b>TOTAL</b>	<b>78 723 752</b>	<b>2 503 239</b>	<b>75 838 583</b>	<b>3 456 056</b>
<b>SURPLUS OR DEFICIT</b>	<b>1 462 588</b>	<b>0</b>	<b>900 073</b>	<b>0</b>
B - VOLUNTARY CONTRIBUTIONS IN KIND	FISCAL YEAR 2024		FISCAL YEAR 2023	
	TOTAL	Of which from public generosity	TOTAL	Of which from public generosity
<b>INCOME BY ORIGIN</b>				
<b>1 - VOLUNTARY CONTRIBUTIONS RELATED TO PUBLIC GENEROSITY</b>	<b>19 148</b>	<b>19 148</b>	<b>4 070</b>	<b>4 070</b>
Volunteering				
Services in kind	19 148	19 148	4 070	4 070
Donations in kind				
<b>2 - VOLUNTARY CONTRIBUTIONS NOT RELATED TO PUBLIC GENEROSITY</b>				
<b>3 - PUBLIC SUPPORT IN KIND</b>	<b>374 510</b>		<b>462 314</b>	
Services in kind			0	
Donations in kind	374 510		462 314	
<b>TOTAL</b>	<b>393 658</b>	<b>19 148</b>	<b>466 384</b>	<b>4 070</b>
<b>EXPENSES BY DESTINATION</b>				
<b>1 - VOLUNTARY CONTRIBUTIONS TO SOCIAL MISSIONS</b>	<b>374 510</b>	<b>0</b>	<b>462 314</b>	<b>0</b>
Carried out in France				
Carried out abroad	374 510	0	462 314	0
<b>2 - VOLUNTARY CONTRIBUTIONS TO FUND-RAISING</b>				
<b>3 - VOLUNTARY CONTRIBUTIONS TO OPERATING ACTIVITIES</b>	<b>19 148</b>	<b>19 148</b>	<b>4 070</b>	<b>4 070</b>
<b>TOTAL</b>	<b>393 658</b>	<b>19 148</b>	<b>466 384</b>	<b>4 070</b>

# Annual account of the use of resources collected from the public

USE BY DESTINATION	FISCAL YEAR 2024	FISCAL YEAR 2023	RESOURCES BY ORIGIN	FISCAL YEAR 2024	FISCAL YEAR 2023
<b>USE FOR THE YEAR</b>			<b>RESOURCES FOR THE YEAR</b>		
<b>1 – SOCIAL MISSIONS</b>	<b>1 752 268</b>	<b>2 419 239</b>	<b>1 – RESOURCES RELATED TO PUBLIC GENEROSITY</b>	<b>2 503 239</b>	<b>3 456 056</b>
1.1 Carried out in France - Actions carried out by the organization - Payments to a central body or other bodies acting in France			1.1 Contributions without consideration 1.2 Donations, bequests and patronage - Cash donations	7 700	3 370
1.2 Carried out abroad - Actions carried out by the organization - Payments to a central agency or other bodies acting abroad	1 752 268 0	2 419 239	- Bequests, gifts and life insurance - Patronage	1 225 173	444 038
<b>2 – FUNDRAISING FEES</b>	<b>543 203</b>	<b>770 700</b>	1.3 Other resources related to public generosity	602 606	1 115 796
2.1 Costs of public fundraising appeals	543 203	770 700		667 760	1 892 852
2.2 Costs of seeking for other resources					
<b>3 – OPERATING COSTS</b>	<b>207 769</b>	<b>266 116</b>			
<b>TOTAL USE</b>	<b>2 503 239</b>	<b>3 456 056</b>	<b>TOTAL RESOURCES</b>	<b>2 503 239</b>	<b>3 456 056</b>
<b>4 - PROVISIONS AND DEPRECIATION</b>			<b>2 - REVERSALS OF PROVISIONS AND DEPRECIATION</b>		
<b>5 - CARRY-FORWARD IN DEDICATED FUNDS FROM THE FINANCIAL YEAR IN EXCESS OF THE PUBLIC GENEROSITY FOR THE YEAR</b>	<b>0</b>	<b>0</b>	<b>3 - USES OF PREVIOUS DEDICATED FUNDS DEFICIT OF THE PUBLIC'S GENEROSITY OF THE YEAR</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>2 503 239</b>	<b>3 456 056</b>	<b>TOTAL</b>	<b>2 503 239</b>	<b>3 456 056</b>

<b>CARRY-OVER RESOURCES RELATED TO PUBLIC GENEROSITY AT THE BEGINNING OF THE YEAR (EXCLUDING DEDICATED FUNDS)</b>	<b>0</b>	<b>0</b>
(+) Excess or (-) inadequacy of public generosity	0	0
(-) Net investments and (+) divestments related to public generosity for the year	0	0
<b>CARRY-OVER RESOURCES RELATED TO PUBLIC GENEROSITY AT YEAR-END (EXCLUDING DEDICATED FUNDS)</b>	<b>0</b>	<b>0</b>

VOLUNTARY CONTRIBUTIONS IN KIND	FISCAL YEAR 2024	FISCAL YEAR 2023	RESOURCES FOR THE YEAR	FISCAL YEAR 2024	FISCAL YEAR 2023
<b>USE FOR THE YEAR</b>			<b>RESOURCES FOR THE YEAR</b>		
<b>1 - VOLUNTARY CONTRIBUTIONS TO SOCIAL MISSIONS</b>	<b>0</b>	<b>0</b>	<b>1 - VOLUNTARY CONTRIBUTIONS RELATED TO PUBLIC GENEROSITY</b>	<b>19 148</b>	<b>4 070</b>
Carried out in France	0	0	Volunteering	0	0
Carried out abroad	0	0	Benefits in kind	19 148	4 070
<b>2 - VOLUNTARY CONTRIBUTIONS TO FUNDRAISING</b>	<b>0</b>	<b>0</b>	Donations in kind	0	0
<b>3 - VOLUNTARY CONTRIBUTIONS TO OPERATING ACTIVITIES</b>	<b>19 148</b>	<b>4 070</b>			
<b>TOTAL</b>	<b>19 148</b>	<b>4 070</b>	<b>TOTAL</b>	<b>19 148</b>	<b>4 070</b>

## Notes on the ISOD and the RUA

### 1. Social Mission (section at the beginning of the appendix to the Annual Accounts)

ALIMA is an association established in 2009, under the French “Law 1901”. In 2024, it operated in 13 countries across Africa, as well as in Ukraine and Haiti.

The Association’s goal is to provide medical relief during medical emergencies or disasters by basing its modus operandi on partnership, mainly with national humanitarian actors and research institutes.

By pooling and capitalizing on their skills, ALIMA and its partners provide access to quality care to the greatest number of beneficiaries and contribute to improving humanitarian medicine practices through operational research projects.

ALIMA’s mission is to save lives and care for the most vulnerable populations, without any discrimination based on identity, religion, or politics, through actions based on proximity, innovation, and the collaboration between organizations and individuals.

### 2. PATIENT FIRST

Patients are central to all operations. Field teams are in direct contact with patients on a daily basis and are therefore at the center of everything we do.

The teams supporting them must have a single goal: to create the conditions that allow frontline staff to provide care for patients quickly, efficiently, and responsibly.

#### REVOLUTIONIZING HUMANITARIAN MEDICINE

Through medical research and the quest for innovation, ALIMA contributes to the improvement of medical quality in its projects and shares its advances with the rest of the humanitarian and medical community.

The Association therefore builds scientific evidence, knowledge, and operational methods that enable the adoption of its medical innovations by others.

Its Social Mission is complemented by values that are detailed in its Charter:

RESPONSIBILITY AND FREEDOM  
TRUST  
COLLECTIVE INTELLIGENCE  
ENVIRONMENTAL RESPONSIBILITY

### Resource Use Account (RUA) and Income Statement by Origin & Destination (ISOD)

As ALIMA appeals to public generosity, it is subject provisions of the French law of 7 August 1991 and must publish specific financial statements.

The annual Resource Use Account (RUA) and the Income Statement by Origin and Destination (ISOD) are prepared in compliance with the provisions of Regulation No. 2018-06 of 5 December 2018 (amended) relating to the annual accounts of non-profit legal entities under private law, and according to the allocation keys approved by ALIMA’s Board of Directors on 26 May 2021.

The RUA and the ISOD present the use of the Association’s overall resources and, therefore, the allocation of these resources between social missions, fundraising expenses, and operating costs. The RUA also provides a detailed the use of funds raised from public generosity.

The following notes provide the information needed for a full understanding of these statements.

It is previously specified that the Association has set up an analytical accounting system with a necessary and sufficient level of detail to produce both the RUA and the ISOD reliably.

### 3. ISOD - Uses

#### Social Mission

Our Social Mission operates outside France, in 12 African countries, as well as in Ukraine and Haiti. Activities are supported by headquarters in Paris and the operational office in Dakar, as described at the start of the annual accounts.

Our operations in 14 countries of intervention are included in the Actions carried out by the organization.

In 5 countries (Niger, Mali, Chad, Burkina Faso, Cameroon), we work jointly with our national NGO partners: BEFEN, AMCP, Alerte Santé, Keogo & SOS Médecin, DEMTOU. Part of the financial operations (expenses) in these countries flow through our partners' bank accounts and are included in ALIMA's accounts. These amounts can be found in the Payment to a central agency or other bodied operating abroad. ALIMA remains fully responsible for the donors, receives all the allocated funds (income) and is fully involved in the design, implementation, and reporting of these programs.

#### Principles for expense allocation to the Social Mission

Social Mission expenses are all costs directly linked to carrying out the Association's operations.

They include all of our costs in our countries of operation, as well as the costs of our operational, medical, and research HR, which are fully dedicated to the implementation of our operations from the operational office in Dakar.

Taking into account our statutes, the Charter and the 2022 Strategic Framework, the Board of Directors considers that the Social Mission covers communication and advocacy, partnership development, and environmental responsibility.

50% of the information and communication costs are included in Social Missions, through our operational communication and advocacy activities. 40% of the communication costs are allocated to fundraising, and the rest to operations.

Social Mission expenses mainly comprise direct costs (charged as soon as the operation is recorded in the accounts). Some costs are distributed according to allocation keys, which are detailed below. Only actual expenses are allocated under the Social Mission.

In order not to burden the Social Mission with financial costs, these are included as operating costs, even when tied to missions, unless they are explicitly covered by donor funding.

#### Allocation Costs

Most costs (over 90%) are allocated directly to one of the items in the Resource Use Account from the cost accounting. These direct costs are thus allocated to specific services or activities.

Some costs are distributed according to the following allocation keys:

- By financial weight: HR non-salary expenses and communication activities.
- By HR: Operating costs of the Dakar and Paris offices.
- By number of hires: HR department and recruitment costs.

#### Fundraising fees

The costs of appealing to public generosity include the costs of donation appeals and related campaigns, the costs of donation processing, the costs of dedicated staff, and the costs of communications specific to fundraising. These expenses include the costs of the collection team based in Paris and Dakar. They also include the costs of our ALIMA USA fundraising office, which transfers all funds raised each year.

The other research expenses concern the Donor department. 90% of these costs go toward seeking public subsidies and other public assistance, and 10% toward pursuing other private funds (Foundations, etc.).

### Operating Costs

Operating costs cover the support costs of our Paris and Dakar offices that enable the implementation of our operations. They include:

- Management, administrative and financial HR, general services, the internal audit department, and the part of the HR department not dedicated to expatriate recruitment, the part of HR communication dedicated to institutional matters
- Office expenses in Paris and Dakar linked to operations HR
- Transport costs between Paris and Dakar
- IT services, communications, training, and other services
- Association-related expenses
- Financial charges
- Exceptional expenses and provisions

### Provisions and Depreciation

Provisions are recorded under "provisions". Depreciation of mission vehicles is allocated to the Social Mission. Everything else is recorded under operating costs.

## 4. ISOD- Resources

### Resources Collected from the Public

Funds raised from public generosity include donations from individuals, companies, foundations, bequests<sup>1</sup>, proceeds from fundraising events, collections from members and the network of major donor campaign committees, and membership fees from the Association.

They are distributed in the ISOD as follows:

- Contributions
- Cash donations: individual gifts
- Bequests, donations, and life insurance (*none in 2022 or 2023*)
- Sponsorships: donations from for-profit legal entities not directly allocated to a project
- Other income

### Income not related to public generosity

This includes:

- Financial contributions: from private donors, foundations and other non-profit legal entities that directly finance projects or operating or development costs
- Other miscellaneous income and financial income

### Grants & Other Public Funding

This category includes grants and funds from the European Union, the French government, UN agencies and foreign governmental organizations.

### Carry-overs in Dedicated Funds for the year

No carry-over of dedicated funds applies to ALIMA for 2024, as this accounting mechanism does not apply to ALIMA.

## 5. RUA - Development Principles

Except for information specifying the resources reported related to public generosity that are not dedicated and not used, the information contained in the RUA strictly corresponds to the information relating to public generosity contained in the ISOD.

## 6. RUA - Resource Allocation

Resources from public and private donors who directly support projects are fully allocated to the Social Mission for the portion representing direct costs.

In 2024, these donors financed an average of 8.3% of indirect income (7.7% in 2023). These indirect revenues mainly cover ALIMA's operating and fundraising expenses, which are not covered by public generosity.

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<sup>1</sup> No bequests or donations of securities received in 2024.

70% of the public's generosity is dedicated to Social Mission expenses.

Fundraising income is used to cover operating costs at the same rate as the financing of administrative costs received by private and public donors, i.e. 8.3% in 2024 (7.7% in 2023).

Public generosity covers 21.7% of fundraising expenses (22.3% in 2023). The difference is financed by our other income sources, including donor contributions through their financing of administrative expenses. In 2024, ALIMA is still scaling up its donation collection and has decided to make this investment with its own funds rather than the resources collected.

#### 7. RUA - Undedicated and unused public generosity carry-over resources

As of 1 January 2024, the Association held no carry-over resources from public generosity apart from dedicated funds.

Taking into account the zero surplus of public generosity and the absence of net investments and disinvestments of public generosity for the year, the balance of the resources carried forward related to public generosity, excluding dedicated funds, is zero on 31 December 2024.

#### 8. RUA - Table of Dedicated Funds

The mechanism of dedicated funds does not apply to ALIMA.

<b>DEDICATED FUNDS RELATED TO PUBLIC GENEROSITY</b>	<b>FISCAL YEAR 2024</b>	<b>FISCAL YEAR 2023</b>
<b>DEDICATED FUNDS RELATED TO PUBLIC GENEROSITY AT THE BEGINNING OF THE FISCAL YEAR</b>	<b>0</b>	<b>0</b>
(-) Usage	0	0
(+) Carry-forward	0	0
<b>DEDICATED FUNDS RELATED TO PUBLIC GENEROSITY AT YEAR-END</b>	<b>0</b>	<b>0</b>

#### 9. RUA and ISOD - Voluntary contributions in kind

Details of in-kind contributions are provided in the notes to the annual accounts.

#### 10. RUAs and ISODs- Specific change table of own funds

See the next page.

**TABLE OF CHANGES IN EQUITY AND OTHER OWN FUNDS**

Change in equity and other own funds	Opening balance		Profit appropriation		Increases		Reduction/Use		Closing balance	
	Amount	of which from public generosity	Amount	of which from public generosity	Amount	of which from public generosity	Amount	of which from public generosity	Amount	of which from public generosity
Equity without right of repossession	-	-	-	-	-	-	-	-	-	-
Equity with right of repossession	-	-	-	-	-	-	-	-	-	-
Revaluation differences	-	-	-	-	-	-	-	-	-	-
Reserves	1 152 062	-	900 072	-	-	-	-	-	2 052 134	-
Carry-forward	-	-	-	-	-	-	-	-	-	-
Annual surplus or deficit	900 072	-	- 900 072	-	1 462 588	-	-	-	1 462 588	-
Consumable grants	-	-	-	-	-	-	-	-	-	-
Investment grants	-	-	-	-	-	-	-	-	-	-
Regulated provisions	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Equity</b>	<b>2 052 134</b>	-	-	-	<b>1 462 588</b>	-	-	-	<b>3 514 723</b>	-
Associative titles	2 000 000	-	-	-	-	-	2 000 000	-	-	-
<b>Subtotal - Other equity</b>	<b>2 000 000</b>	-	-	-	-	-	<b>2 000 000</b>	-	-	-
<b>TOTAL</b>	<b>4 052 134</b>	-	-	-	<b>1 462 588</b>	-	<b>2 000 000</b>	-	<b>3 514 723</b>	-