

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS TO BE FILED IN
ACCORDANCE WITH THE BELGIAN COMPANIES AND ASSOCIATIONS
CODE**

IDENTIFICATION DETAILS (at the filing date)NAME: **EUROPEAN JUSTICE FORUM**Legal form ¹: **IVZW**Address: **Rue du Trône**N°. **100**Postal code: **1050**Town: **Elsene**Country: **Belgium**Register of legal persons - commercial court: **Brussel, French-speaking**Website ²:E-mail address ²:Enterprise number **0877595820**

DATE **14/03/2006** of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

ANNUAL ACCOUNTS in **EURO (2 decimals)** ³

	approved by the general meeting of ⁴	14/06/2024
regarding the financial year covering the period from	1/01/2023	to 31/12/2023
preceding period from	1/01/2022	to 31/12/2022

The amounts for the preceding period are / ~~are not~~ ⁵ identical to the ones previously published.

Total number of pages filed: **14** Numbers of the sections of the standard model form not filed because they serve no useful purpose: 6.1.2, 6.1.3, 6.2, 6.3, 6.4, 6.5, 6.7, 7

Signature
(name and position)

Signature
(name and position)

¹ Where appropriate, "in liquidation" is stated after the legal form.

² Optional mention.

³ If necessary, change to currency in which the amounts are expressed.

⁴ By the board of directors in case of a foundation / by the general management body in case of an international non-profit association.

⁵ Strike out what does not apply.

LIST OF DIRECTORS AND AUDITORS**LIST OF DIRECTORS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation

KASKE EKKART Profession : Director

Biesheimring 9, 14167 Berlin, Germany

Mandate: Person responsible for daily management, start: 16/06/2022, end: 16/06/2026

EXPERIAN LTD

The Sir John Peace Building, Experian Way, NG2, NG80 IZ Nottingham, United Kingdom

Mandate: Director, start: 16/06/2022, end: 16/06/2026

Represented by:

1. MILLS ANDREW

The Sir John Peace Building, Experian Way, NG2, , NG80 IZ Nottingham, United Kingdom

JOHNSON & JOHNSON NV 0429.356.246

LEONARDO DA VINCILAAN 15, 1831 Diegem, Belgium

Mandate: Director, start: 16/06/2022, end: 16/06/2026

Represented by:

1. NEILL SIMON

LEONARDO DA VINCILAAN 15 , 1831 Diegem, Belgium

PHILIP MORRIS INTERNATIONAL SA

AVENUE DE LA RHODANIE 50, 1171 LAUSANNE, Switzerland

Mandate: Director, start: 16/06/2022, end: 16/06/2026

Represented by:

1. CASTRO VITOR

AVENUE DE LA RHODANIE 50 , 1171 LAUSANNE, Switzerland

SWISS REINSURANCE COMPANY

MYTHENQUAI 50/60, 8022 ZURICH, Switzerland

Mandate: Director, start: 16/06/2022, end: 16/06/2026

Represented by:

1. STEVENSON MOYA

MYTHENQUAI 50/60 , 8022 ZURICH, Switzerland

LIST OF DIRECTORS AND AUDITORS (continued from previous page)

ZURICH INSURANCE GROUP FC

MYTHENQUAI 2, 8002 ZURICH, Switzerland

Mandate: President of the board of directors, start: 16/06/2022, end: 16/06/2026

Represented by:

1. STOLZKE SEBASTIAN

MYTHENQUAI 2 , 8002 ZURICH, Switzerland

Callens, Vandelanotte & Theunissen BV 0427.897.088

Avenue de Tervuren 313, 1150 Sint-Pieters-Woluwe, Belgium

Membership number: B00003

Mandate: Auditor

Represented by:

1. THEUNISSEN BAUDOUIN

Avenue de Tervuren 313 , 1150 Sint-Pieters-Woluwe, Belgium

2. van BRUSSEL LIEVEN

Avenue de Tervuren 313 , 1150 Sint-Pieters-Woluwe, Belgium

, Membership number : A01819

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES				
		20		
FIXED ASSETS				
		21/28		8.642,43
Intangible fixed assets	6.1.1	21		8.642,43
Tangible fixed assets	6.1.2	22/27		
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24		
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Assets under construction and advance payments		27		
Financial fixed assets	6.1.3	28		
CURRENT ASSETS				
		29/58	436.818,82	576.841,91
Amounts receivable after more than one year				
		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress				
		3		
Stocks		30/36		
Contracts in progress		37		
Amounts receivable within one year				
		40/41	10.000,00	85.000,00
Trade debtors		40	10.000,00	85.000,00
Other amounts receivable		41		
Current investments				
		50/53	250.000,00	
Cash at bank and in hand				
		54/58	176.818,82	491.841,91
Accruals and deferred income				
		490/1		
TOTAL ASSETS		20/58	436.818,82	585.484,34

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	372.629,83	357.915,04
Association or foundation funds	6.2	10		
Revaluation surpluses		12		
Allocated funds and other reserves	6.2	13		
Result brought forward	(+)/(-)	14	372.629,83	357.915,04
Capital subsidies		15		
PROVISIONS AND DEFERRED TAXES	6.2	16		
Provisions for liabilities and charges		160/5		
Pensions and similar obligations		160		
Taxes		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
Provisions for subsidies and legacies to reimburse and gifts with a recovery right		167		
Deferred taxes		168		
AMOUNTS PAYABLE		17/49	64.188,99	227.569,30
Amounts payable after more than one year	6.3	17		
Financial debts		170/4		
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advance payments on contracts in progress		176		
Other amounts payable		178/9		
Amounts payable within one year	6.3	42/48	51.150,89	105.249,44
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	42.630,14	95.639,51
Suppliers		440/4	42.630,14	95.639,51
Bills of exchange payable		441		
Advance payments on contracts in progress		46		
Taxes, remuneration and social security		45	8.520,75	9.609,93
Taxes		450/3	8.520,75	9.609,93
Remuneration and social security		454/9		
Other amounts payable		48		
Accruals and deferred income		492/3	13.038,10	122.319,86
TOTAL LIABILITIES		10/49	436.818,82	585.484,34

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and operating charges				
Gross margin	(+)/(-)	9900	21.991,31	29.549,30
Of which: non-recurring operating income		76A		
Turnover ⁶		70		
Membership fees, gifts, legacies and subsidies ⁶		73		
Goods for resale, raw materials, consumables, services and other goods ⁶		60/61		
Remuneration, social security and pensions	(+)/(-)	62		
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets		630	8.642,43	8.642,41
Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs)	(+)/(-)	631/4		
Provisions for liabilities and charges: appropriations (uses and write-backs)	(+)/(-)	635/9		
Other operating charges		640/8	1.933,31	
Operating charges reported as assets under restructuring costs	(-)	649		
Non-recurring operating charges		66A		
Operating profit (loss)	(+)/(-)	9901	11.415,57	20.906,89
Financial income	6.4	75/76B	3.527,20	4,42
Recurring financial income		75	3.527,20	4,42
Non-recurring financial income		76B		
Financial charges	6.4	65/66B	227,98	889,46
Recurring financial charges		65	227,98	889,46
Non-recurring financial charges		66B		
Profit (Loss) for the period before taxes	(+)/(-)	9903	14.714,79	20.021,85
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result	(+)/(-)	67/77		
Profit (Loss) of the period	(+)/(-)	9904	14.714,79	20.021,85
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (Loss) of the period available for appropriation	(+)/(-)	9905	14.714,79	20.021,85

⁶ Optional mention.

APPROPRIATION ACCOUNT

		Codes	Period	Preceding period
Profit (Loss) to be appropriated	(+)/(-)	9906	372.629,83	357.915,04
Profit (Loss) of the period available for appropriation	(+)/(-)	(9905)	14.714,79	20.021,85
Profit (Loss) of the preceding period brought forward	(+)/(-)	14P	357.915,04	337.893,19
Transfers from equity, funds, designated funds and other reserves		791		
Appropriations to designated funds and other reserves		691		
Profit (loss) to be carried forward	(+)/(-)	(14)	372.629,83	357.915,04

NOTES ON THE ACCOUNTS
STATEMENT OF FIXED ASSETS

INTANGIBLE FIXED ASSETS

Acquisition value at the end of the period

Movements during the period

Acquisitions, including produced fixed assets

Sales and disposals

Transfers from one heading to another (+)/(-)

Acquisition value at the end of the period

Amortisations and amounts written down at the end of the period

Movements during the period

Recorded

Written back

Acquisitions from third parties

Cancelled owing to sales and disposals

Transferred from one heading to another (+)/(-)

Amortisations and amounts written down at the end of the period

NET BOOK VALUE AT THE END OF THE PERIOD

Codes	Period	Preceding period
8059P	xxxxxxxxxxxxxxx	43.212,07
8029		
8039		
8049		
8059	43.212,07	
8129P	xxxxxxxxxxxxxxx	34.569,64
8079	8.642,43	
8089		
8099		
8109		
8119		
8129	43.212,07	
(21)		

RELATIONSHIPS WITH AFFILIATED ENTITIES, ASSOCIATED COMPANIES, DIRECTORS AND AUDITOR(S)

AFFILIATED ENTITIES OR ASSOCIATED COMPANIES

Guarantees provided in their favour

Other significant commitments undertaken in their favour

DIRECTORS AND INDIVIDUALS OR LEGAL PERSONS WHO CONTROL THE ASSOCIATION OR FOUNDATION DIRECTLY OR INDIRECTLY WITHOUT BEING AFFILIATED THEREWITH, OR OTHER ENTITIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS

Amounts receivable from these persons

Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off

Guarantees provided in their favour

Other significant commitments undertaken in their favour

Codes	Period
9294	
9295	
9500	
9501	
9502	

THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH

Period
4.530,16

TRANSACTIONS WITH RELATED PARTIES OUTSIDE NORMAL MARKET CONDITIONS

Transactions directly or indirectly contracted between the non profit institution or foundation and the members of directive, supervisory or administrative body

Period

VALUATION RULES

ENG:

Short term debtors

In general the short term debtors are recorded at nominal value.

Reduction of value (Impairment) on bad debtors can be booked in function of the risk of the bad debts.

Financial fixed assets Deposits and investments with short term existence within 12 months.

Cash at bank and in hand Cash and cash equivalent are recorded at nominal value; transactions in foreign currencies are estimated at the rate of exchange at the date of the closing of the balance sheet.

Liabilities on the Balance sheet Short term creditors Debts are recorded at nominal value .

Deferred charges and accrued income -accrued charges and deferred income

This category includes accrued and deferred charges and incomes, they are booked: at the nominal value.

Under a prorata basis of the estimated costs related to the calendar year but for which the accounting documents were not yet recorded or under prorata basis for revenues already received but related to next year

AUDITORS' REPORT

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www.vandelanotte.be
www.crowe.com

**AUDITOR'S REPORT
TO THE GENERAL MEETING OF MEMBERS OF
EUROPEAN JUSTICE FORUM IASBL
FOR THE YEAR ENDED
31 DECEMBER 2023**

In the context of the contractual audit of the annual accounts of European Justice Forum IASBL (the Company), we hereby present our auditor's report. It includes our report on the annual accounts and the other legal and regulatory requirements. This forms an integrated whole and is indivisible.

Report on the annual accounts**Unqualified opinion**

We have audited the annual accounts of the Organisation, which comprise the balance sheet as at 31 December 2023, the profit and loss account for the year then ended and the notes to the annual accounts, characterised by a balance sheet total of € 436.818,82 and a profit and loss account showing a profit for the year of € 14.714,79.

In our opinion, the annual accounts give a true and fair view of the Organisation's net equity and financial position as at 31 December 2023, as well as of its results for the year then ended, in accordance with the financial reporting framework applicable in Belgium.

Basis for unqualified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. Our responsibilities under those standards are further described in the '*Auditor's responsibilities for the audit of the annual accounts*' section in this report. We have complied with all the ethical requirements that are relevant to the audit of annual accounts in Belgium, including those concerning independence.

We have obtained from the board of directors and the officials of the Organisation the explanations and information necessary for performing our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Registered auditors
Accredited for Financial Institutions | accredited by the Health Insurance Inspection Service

Audit / Tax / Corporate Finance / Risk / Accounting / IT Audit
Antwerp / Brussels / Hasselt / Kortrijk / Namur / Verviers / Luxembourg (L) / Lille (F)

Entreprise number VAT BE 0427.897.088
IBAN: BE84 6110 9295 4059 / BIC: DEUTBE33



AUDITORS' REPORT

European Justice Forum IASBL 31/12/2023

Responsibilities of the board of directors for the preparation of the annual accounts

The board of directors is responsible for the preparation of annual accounts that give a true and fair view in accordance with the financial reporting framework applicable in Belgium, and for such internal control as the board of directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts, the board of directors is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the annual accounts

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual accounts.

In the execution of our engagement, we comply with the legal, regulatory and normative framework applicable on the audit of the annual accounts in Belgium. The contractual audit does not, however, provide any assurance as to the future viability of the association or as to the efficiency or effectiveness with which the board of directors has undertaken or will undertake the management of the association. Our responsibilities in respect of the management body's going concern assumption are set out below.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors;

AUDITORS' REPORT

European Justice Forum IASBL 31/12/2023

- Conclude on the appropriateness of the board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our statutory auditor's report to the related disclosures in the annual accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our statutory auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the annual accounts and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Other legal and regulatory requirements*Responsibilities of the board of directors*

The board of directors is responsible for the compliance with the legal and regulatory requirements regarding bookkeeping, with the Company and Association Code, and with the Organisation's by-laws.

Responsibilities of the statutory auditor

In the context of our engagement and in accordance with the Belgian standards (revised version 2020) which are complementary to the International Standards on Auditing (ISAs) as applicable in Belgium, it is our responsibility to verify, in all material aspects, the compliance with certain provisions of the Company and Association Code, and of the by-laws, as well as to report on these elements.

Statement related to independence

- Our audit firm and our network did not provide services which are incompatible with the audit of annual accounts, and our audit firm remained independent of the Organisation throughout the terms of our mandate.
- No additional services which are compatible with the audit of annual accounts as referred to in Article 3:65 of the Company and Association Code and which implicated fees have been carried out.

Other statements

- Without prejudice to certain formal aspects of minor importance, the accounting records are maintained in accordance with the legal and regulatory requirements applicable in Belgium.

AUDITORS' REPORT**European Justice Forum IASBL 31/12/2023**

- There are no transactions undertaken or decisions taken in breach of the by-laws or of the Company and Association Code, that we have to report to you.

Brussels, 29/03/2024

Callens, Vandelanotte & Theunissen
Registered auditors
Represented by

*Baudouin
Theunissen*
Signé numériquement par CONNECTIVEN
- Connective eSignatures de la part de
Baudouin Theunissen
Date : 29/03/2024 17:44:44

Baudouin Theunissen
Registered auditor