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|------|-------------|--------------|----|----|-----|
| 23   |             | 0552.688.677 |    | 1  | EUR |
| NAT. | Filing date | N°.          | P. | U. | D.  |

ABR-con 1

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

**IDENTIFICATION DETAILS (at the filing date)**

Name: **Fair Trials Europe**  
 Legal form: **Public utility foundation**  
 Address: **Avenue Brugmann** N°.: **12A** Box:  
 Postal code: **1060** Town: **Saint-Gilles**  
 Country: **Belgium**  
 Register of legal persons - Commercial court **Brussels, French speaking**  
 Website:  
 E-mail address:  
 Company registration number 0552.688.677

Date 27/02/2024 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.

This filing concerns:

the ANNUAL ACCOUNTS in EUROS approved by the general meeting of 25/06/2025

the OTHER DOCUMENTS

regarding

the financial year covering the period from 01/04/2024 to 31/03/2025

the preceding period of the annual accounts from 01/04/2023 to 31/03/2024

The amounts for the preceding period are identical to the ones previously published

Total number of pages filed: 9 Numbers of sections of the standard form not filed

because they serve no useful purpose: A-con 2.2, A-con 6.1.1, A-con 6.1.3, A-con 6.2, A-con 6.3, A-con 6.5, A-con 6.6, A-con 6.7, A-con 6.9, A-con 7.1, A-con 7.2, A-con 8, A-con 9, A-con 10, A-con 11, A-con 12, A-con 13, A-con 14, A-con 15, A-con 16, A-con 17

IDENTIFIED AND APPROVED  
BY LAURA GUARINO, certified auditor by 17/07/25



**LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS AND DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT**

**LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position in the company

**KOLODNER** Eric Arthur  
CANFIELD GARDENS 81  
NW6 3EA London  
UNITED KINGDOM  
Start date of the mandate: 28-06-2023 Director

**SCOTT** Robert  
1st street apartment 803 Jacksonville Beach  
1031  
33169 Florida  
UNITED STATES  
Start date of the mandate: 28-06-2023 Director

**STEELE** Hélène  
Avenue Brugmann 12A  
1060 Saint-Gilles  
BELGIUM  
Start date of the mandate: 01-07-2023 End date of the mandate: 14-11-2024 Director

**JEFFERY** Neil  
Avenue Brugmann 12A  
1060 Saint-Gilles  
BELGIUM  
Start date of the mandate: 24-07-2023 End date of the mandate: 30-11-2024 Director

**JEFFRESS** Dorothy Ames  
Potomac Avenue NW 5405  
20016 Washington  
UNITED STATES  
Start date of the mandate: 30-11-2024 Director



## ANNUAL ACCOUNTS

## BALANCE SHEET AFTER APPROPRIATION

|  | Notes | Codes | Period            | Preceding period  |
|--|-------|-------|-------------------|-------------------|
| <b>ASSETS</b>                                      |       |       |                   |                   |
| <b>FORMATION EXPENSES</b>                          |       | 20    |                   |                   |
| <b>FIXED ASSETS</b>                                |       | 21/28 | <u>0.00</u>       | <u>1,735.88</u>   |
| <b>Intangible fixed assets</b>                     | 6.1.1 | 21    |                   |                   |
| <b>Tangible fixed assets</b>                       | 6.1.2 | 22/27 | <b>0.00</b>       | <b>1,735.88</b>   |
| Land and buildings                                 |       | 22    |                   |                   |
| Plant, machinery and equipment                     |       | 23    |                   |                   |
| Furniture and vehicles                             |       | 24    | 0.00              | 1,735.88          |
| Leasing and other similar rights                   |       | 25    |                   |                   |
| Other tangible fixed assets                        |       | 26    |                   |                   |
| Assets under construction and advance payments     |       | 27    |                   |                   |
| <b>Financial fixed assets</b>                      | 6.1.3 | 28    |                   |                   |
| <b>CURRENT ASSETS</b>                              |       | 29/58 | <u>499,267.82</u> | <u>304,259.22</u> |
| <b>Amounts receivable after more than one year</b> |       | 29    |                   |                   |
| Trade debtors                                      |       | 290   |                   |                   |
| Other amounts receivable                           |       | 291   |                   |                   |
| <b>Stocks and contracts in progress</b>            |       | 3     |                   |                   |
| Stocks   |       | 30/36 |                   |                   |
| Contracts in progress                              |       | 37    |                   |                   |
| <b>Amounts receivable within one year</b>          |       | 40/41 | <b>62,644.87</b>  | <b>105,299.31</b> |
| Trade debtors                                      |       | 40    | 4,840.00          | 4,320.00          |
| Other amounts receivable                           |       | 41    | 57,804.87         | 100,979.31        |
| <b>Current investments</b>                         |       | 50/53 |                   |                   |
| <b>Cash at bank and in hand</b>                    |       | 54/58 | <b>404,878.52</b> | <b>192,073.18</b> |
| <b>Accruals and deferred income</b>                |       | 490/1 | <b>31,744.43</b>  | <b>6,886.73</b>   |
| <b>TOTAL ASSETS</b>                                |       | 20/58 | <b>499,267.82</b> | <b>305,995.10</b> |

|  | Notes | Codes | Period           | Preceding period |
|--|-------|-------|------------------|------------------|
| <b>EQUITY AND LIABILITIES</b>                                    |       |       |                  |                  |
| <b>EQUITY</b>  |       |       |                  |                  |
|  |       | 10/15 | <b>27,410.47</b> | <b>76,597.71</b> |
| <b>Contributions</b>   |       |       |                  |                  |
| Available  |       | 10/11 |                  |                  |
| Not available  |       | 110   |                  |                  |
|  |       | 111   |                  |                  |
| <b>Revaluation surpluses</b>                                     |       |       |                  |                  |
|  |       | 12    |                  |                  |
| <b>Reserves</b>  |       |       |                  |                  |
|  |       | 13    |                  |                  |
| Reserves not available   |       | 130/1 |                  |                  |
| Reserves not available statutorily                               |       | 1311  |                  |                  |
| Purchase of own shares   |       | 1312  |                  |                  |
| Financial support  |       | 1313  |                  |                  |
| Other  |       | 1319  |                  |                  |
| Untaxed reserves   |       | 132   |                  |                  |
| Available reserves   |       | 133   |                  |                  |
| <b>Accumulated profits (losses) (+)(-)</b>                       |       | 14    | <b>27,410.47</b> | <b>76,597.71</b> |
| <b>Capital subsidies</b>   |       |       |                  |                  |
|  |       | 15    |                  |                  |
| <b>Advance to shareholders on the distribution of net assets</b> |       |       |                  |                  |
|  |       | 19    |                  |                  |
| <b>PROVISIONS AND DEFERRED TAXES</b>                             |       |       |                  |                  |
|  |       | 16    |                  |                  |
| <b>Provisions for liabilities and charges</b>                    |       |       |                  |                  |
|  |       | 160/5 |                  |                  |
| Pensions and similar obligations                                 |       | 160   |                  |                  |
| Taxes  |       | 161   |                  |                  |
| Major repairs and maintenance                                    |       | 162   |                  |                  |
| Environmental obligations  |       | 163   |                  |                  |
| Other liabilities and charges                                    |       | 164/5 |                  |                  |
| <b>Deferred taxes</b>  |       |       |                  |                  |
|  |       | 168   |                  |                  |

|   | Notes | Codes | Period                   | Preceding period         |
|---|-------|-------|--------------------------|--------------------------|
| <b>AMOUNTS PAYABLE</b>  |       | 17/49 | <b><u>471,857.35</u></b> | <b><u>229,397.39</u></b> |
| <b>Amounts payable after more than one year</b>   | 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 |                          |                          |
| <b>Amounts payable within one year</b>  | 6.3   | 42/48 | <b>38,092.08</b>         | <b>89,920.46</b>         |
| 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    | 30,696.06                | 89,920.46                |
| Suppliers   |       | 440/4 | 30,696.06                | 89,920.46                |
| Bills of exchange payable   |       | 441   |                          |                          |
| Advance payments on contracts in progress   |       | 46    |                          |                          |
| Taxes, remuneration and social security   |       | 45    | 7,396.02                 | 0.00                     |
| Taxes   |       | 450/3 |                          |                          |
| Remuneration and social security  |       | 454/9 | 7,396.02                 | 0.00                     |
| Other amounts payable   |       | 47/48 |                          |                          |
| <b>Accruals and deferred income</b>   |       | 492/3 | <b>433,765.27</b>        | <b>139,476.93</b>        |
| <b>TOTAL LIABILITIES</b>  |       | 10/49 | <b>499,267.82</b>        | <b>305,995.10</b>        |

**PROFIT AND LOSS ACCOUNT**

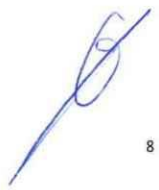
|   | Notes | Codes  | Period            | Preceding period |
|---|-------|--------|-------------------|------------------|
| <b>Operating income and operating charges</b>   |       |        |                   |                  |
| Gross margin (+)/(-)  |       | 9900   | 203,120.77        | 240,137.45       |
| Of which: non-recurring operating income  |       | 76A    |                   |                  |
| Remuneration, social security and pensions (+)/(-)  |       | 62     | 248,213.63        | 235,492.48       |
| Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets |       | 630    | 1,735.88          | 3,038.67         |
| 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) (+)/(-)                       |       | 635/8  |                   |                  |
| Other operating charges   |       | 640/8  |                   |                  |
| Operating charges reported as assets under restructuring costs (-)  |       | 649    |                   |                  |
| Non-recurring operating charges   |       | 66A    |                   |                  |
| <b>Operating profit (loss) (+)(-)</b>   |       | 9901   | <b>-46,828.74</b> | <b>1,606.30</b>  |
| <b>Financial income</b>   | 6.4   | 75/76B |                   |                  |
| Recurring financial income  |       | 75     |                   |                  |
| Of which: capital and interest subsidies  |       | 753    |                   |                  |
| Non-recurring financial income  |       | 76B    |                   |                  |
| <b>Financial charges</b>  | 6.4   | 65/66B | <b>2,358.50</b>   | <b>821.44</b>    |
| Recurring financial charges   |       | 65     | 2,358.50          | 821.44           |
| Non-recurring financial charges   |       | 66B    |                   |                  |
| <b>Profit (loss) for the period before taxes (+)/(-)</b>  |       | 9903   | <b>-49,187.24</b> | <b>784.86</b>    |
| Transfer from deferred taxes  |       | 780    |                   |                  |
| Transfer to deferred taxes  |       | 680    |                   |                  |
| Income taxes on the result (+)/(-)  |       | 67/77  |                   |                  |
| <b>Profit (loss) of the period (+)/(-)</b>  |       | 9904   | <b>-49,187.24</b> | <b>784.86</b>    |
| Transfer from untaxed reserves  |       | 789    |                   |                  |
| Transfer to untaxed reserves  |       | 689    |                   |                  |
| <b>Profit (loss) of the period available for appropriation (+)/(-)</b>                                      |       | 9905   | <b>-49,187.24</b> | <b>784.86</b>    |



**APPROPRIATION ACCOUNT**

|   | Codes  | Period           | Preceding period |
|---|--------|------------------|------------------|
| <b>Profit (loss) to be appropriated (+)/(-)</b>                 | 9906   | <b>27,410.47</b> | <b>76,597.71</b> |
| Profit (Loss) of the period available for appropriation (+)/(-) | (9905) | -49,187.24       | 784.86           |
| Profit (Loss) of the preceding period brought forward (+)/(-)   | 14P    | 76,597.71        | 75,812.85        |
| <b>Transfers from equity</b>                                    | 791/2  |                  |                  |
| <b>Appropriations to equity</b>                                 | 691/2  |                  |                  |
| to contributions  | 691    |                  |                  |
| To legal reserve  | 6920   |                  |                  |
| To other reserves   | 6921   |                  |                  |
| <b>Profit (loss) to be carried forward (+)(-)</b>               | (14)   | <b>27,410.47</b> | <b>76,597.71</b> |
| <b>Shareholders' contribution in respect of losses</b>          | 794    |                  |                  |
| <b>Profit to be distributed</b>                                 | 694/7  |                  |                  |
| Compensation for contributions                                  | 694    |                  |                  |
| Directors or managers   | 695    |                  |                  |
| Employees   | 696    |                  |                  |
| Other beneficiaries   | 697    |                  |                  |

|  | Codes   | Period      | Preceding period |
|--|---------|-------------|------------------|
| <b>TANGIBLE FIXED ASSETS</b>   |         |             |                  |
| Acquisition value at the end of the period                             | 8199P   | xxxxxxxxxxx | 38,140.21        |
| <b>Movements during the period</b>                                     |         |             |                  |
| Acquisitions, including produced fixed assets                          | 8169    |             |                  |
| Sales and disposals  | 8179    |             |                  |
| Transfers from one heading to another (+)/(-)                          | 8189    |             |                  |
| Acquisition value at the end of the period                             | 8199    | 38,140.21   |                  |
| <b>Revaluation surpluses at the end of the period</b>                  |         |             |                  |
|  | 8259P   | xxxxxxxxxxx |                  |
| <b>Movements during the period</b>                                     |         |             |                  |
| Recorded   | 8219    |             |                  |
| Acquisitions from third parties  | 8229    |             |                  |
| Cancelled  | 8239    |             |                  |
| Transferred from one heading to another (+)/(-)                        | 8249    |             |                  |
| Revaluation surpluses at the end of the period                         | 8259    |             |                  |
| <b>Amortisations and amounts written down at the end of the period</b> |         |             |                  |
|  | 8329P   | xxxxxxxxxxx | 36,404.33        |
| <b>Movements during the period</b>                                     |         |             |                  |
| Recorded   | 8279    | 1,735.88    |                  |
| Written back   | 8289    |             |                  |
| Acquisitions from third parties  | 8299    |             |                  |
| Cancelled owing to sales and disposals                                 | 8309    |             |                  |
| Transferred from one heading to another (+)/(-)                        | 8319    |             |                  |
| Amortisations and amounts written down at the end of the period        | 8329    | 38,140.21   |                  |
| <b>NET BOOK VALUE AT THE END OF THE PERIOD</b>                         | (22/27) | <u>0.00</u> |                  |



**RESULTS**

**PERSONNEL**

Employees for whom the company submitted a DIMONA declaration or who are recorded in the general personnel register

Average number of employees calculated in full-time equivalents

**INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY**

**Non recurring income**

Non-recurring operating income

Non-recurring financial income

**Non-recurring charges**

Non-recurring operating charges

Non-recurring financial charges

**FINANCIAL RESULTS**

Capitalized Interests

| Codes | Period | Preceding period |
|-------|--------|------------------|
| 9087  | 3.0    | 5.0              |
| 76    |        |                  |
| (76A) |        |                  |
| (76B) |        |                  |
| 66    |        |                  |
| (66A) |        |                  |
| (66B) |        |                  |
| 6502  | 0.00   | 0.00             |

**VALUATION RULES****I. Principles**

The valuation rules are determined in line with the Royal Decree of 29 April 2019 implementing the Belgian Companies & Associations law.

The valuation rules were not changed in wording and application as compared to the preceding financial period.

The income statement is not significantly affected by revenues and expenses relating to a previous financial period.

**II. Specific principles****Intangible fixed assets:**

The amount of intangible assets includes 0.00 EUR in research and development costs. Depreciation of these and the depreciations for goodwill are charged over a period of less than 5 years.

**Tangible fixed assets:**

During the financial period the tangible assets have not revalued.

Depreciation recorded during the financial period

**Plant, machinery and equipments:**

S - NR 10.00% - 33.33%

**Vehicles:**

S - NR 10.00% - 33.33%

**Office furniture:**

S - NR 10.00% - 33.33%

**Other tangible fixed assets:**

S - NR 10.00% - 33.33%

**Debts:**

The liabilities do not contain long term debts without or at an exceptional low interest rate.