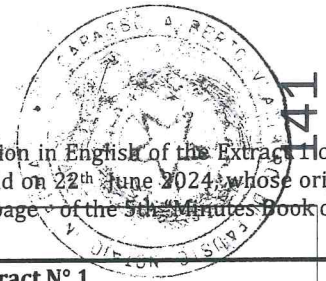


The document herewith, reported on the right column of the first page, is the faithful and true translation in English of the Extract of the Minutes of Comitato Internazionale per lo Sviluppo dei Popoli (CISP) Members' Meeting N° 01/2024 held on 22<sup>nd</sup> June 2024, whose original version in Italian is reported in the left column. The original Extract in Italian is reported from page to page of the 5<sup>th</sup> Minutes Book of the Assembly of CISP.



<p align="center"><b>Estratto N°1</b> <b>Verbale di Assemblea dei Soci N° 01/2024</b></p>	<p align="center"><b>Extract N° 1</b> <b>of the Minutes of Members Meeting N° 01/2024</b></p>
<p>Il giorno 22 del mese di giugno dell'anno 2024, alle ore 09.30, presso la sede del CISP in via Germanico 198 (Roma ), si è riunita in seconda convocazione l'Assemblea Ordinaria dei Soci del Comitato Internazionale per lo Sviluppo dei Popoli (CISP) a seguito di regolare convocazione. Sono presenti i seguenti Soci: Yasmin Ahmed, che rappresenta anche Giuseppe Ferrando e Stefania Pace, Daniela Alberti che rappresenta anche Daniela Pierandozzi, Lorenzo Barbalarga che rappresenta anche Valeria Costa e Sergio Passadore, Anna Maria Corsetti, Rosa D'Arca che rappresenta anche Stefania Petrosillo, Teresa D'Arca che rappresenta anche Claudio Cantù, Laura Carraro che rappresenta anche Vittorio Brocadello e Maria Grazia Dente, Francesca Declich, Silvia Declich, Alessandro De Luca che rappresenta anche Jasmina Ovcina, Gianluca Falcitelli, Giordana Francia che rappresenta anche Vittorio Chimienti, Claudia Gatti, Luigi Grando che rappresenta anche Mario Cabal Figeroa e Luca Beltrame, Marco La bruna , Giuseppe Marabotto, Francesco Mazzone, Giulia Olmi, Debora Rezzoagli che rappresenta anche Ornella Polato e Rossella Urru, Redona Spahiu, Riccardo Stefanori che rappresenta anche Alberto Barbieri e Roberto Sequi, Maria Chiara Venier, Maura Viezzoli che rappresenta anche Marcella Ferracciolo e Enrico Gasparri. E' stato predisposta la possibilità di seguire a distanza l'assemblea per i soci impossibilitati ad essere presenti. Per motivi statutari il voto sarà comunque possibile solo per chi è presente o ha delegato una persona presente. Seguono i lavori a distanza i soci Marcella Ferracciolo, Stefania Petrosillo, Rossella Urru Il Direttore del CISP Alessandro De Luca, dopo un breve saluto ai convenuti, assume la Presidenza dell'Assemblea e constatata la presenza, di persona o per delega, di 42 soci su 65 e, quindi, la validità della riunione in seconda convocazione, chiama a fungere da Segretaria della seduta Yasmin Ahmed e apre la riunione atta a deliberare sul seguente:</p> <p align="center"><b>Ordine del Giorno</b></p> <p>1) omissis 2) omissis 3) Analisi e approvazione del Bilancio consuntivo del 2023 e della relazione di missione "Un anno per lo Sviluppo dei Popoli: Linee di intervento, Gestione e Bilancio del CISP - Sviluppo dei Popoli, Anno 2023"; 4) omissis 5) Varie ed eventuali:</p> <p>Punto 1: omissis Punto 2: omissis</p> <p><b>Punto 3:</b> Alla presenza, di persona o per delega, di 42 soci su 65 (la socia Chiara Venier ha lasciato la seduta alle 12:33 lasciando delega a rappresentarla Francesca Declich ), Daniela Alberti Responsabile dell'Ufficio Amministrativo del CISP, presenta e illustra ai soci il bilancio consuntivo del 2023 e la Relazione di missione "Un anno per lo Sviluppo dei Popoli - Linee di intervento, Gestione e Bilancio del CISP-Sviluppo dei Popoli, Anno 2023". Il bilancio relativo all'esercizio 2023, spiega Daniela Alberti, è strutturato ormai dall'anno 2021, sui nuovi schemi e i nuovi principi contabili che disciplinano i criteri per la presentazione del bilancio (struttura e contenuto), nonché sulla base delle modalità di rilevazione e valutazione di alcune fattispecie tipiche degli enti del Terzo Settore.</p>	<p>On the 22nd day of June in the year 2024, at 9:30 AM, at the CISP headquarters on Via Germanico 198 (Rome), the Ordinary General Assembly of the Members of the International Committee for the Development of Peoples (CISP) was convened in the second call following a regular summons. The following Members were present: Yasmin Ahmed, also acting as proxy for Giuseppe Ferrando and Stefania Pace; Daniela Alberti, also acting as proxy for Daniela Pierandozzi; Lorenzo Barbalarga, also acting as proxy for Valeria Costa and Sergio Passadore; Anna Maria Corsetti; Rosa D'Arca, also acting as proxy for Stefania Petrosillo; Teresa D'Arca, also acting as proxy for Claudio Cantù; Laura Carraro, also acting as proxy for Vittorio Brocadello and Maria Grazia Dente; Francesca Declich; Silvia Declich; Alessandro De Luca, also acting as proxy for Jasmina Ovcina; Gianluca Falcitelli; Giordana Francia, also acting as proxy for Vittorio Chimienti; Claudia Gatti; Luigi Grando, also acting as proxy for Mario Cabal Figeroa and Luca Beltrame; Marco La Bruna; Giuseppe Marabotto; Francesco Mazzone; Giulia Olmi; Debora Rezzoagli, also acting as proxy for Ornella Polato and Rossella Urru; Redona Spahiu; Riccardo Stefanori, also acting as proxy for Alberto Barbieri and Roberto Sequi; Maria Chiara Venier; Maura Viezzoli, also acting as proxy for Marcella Ferracciolo and Enrico Gasparri. The possibility of attending the assembly remotely was arranged for members unable to be present. For statutory reasons, voting is still possible only for those present or who have delegated someone present. Following the proceedings remotely were members Marcella Ferracciolo, Stefania Petrosillo, and Rossella Urru. The Director of CISP, Alessandro De Luca, after a brief greeting to the attendees, assumed the Presidency of the Assembly. Noting the presence, in person or by proxy, of 42 members out of 65, thus confirming the validity of the meeting on the second call, he appointed Yasmin Ahmed as the Secretary of the session and opened the meeting to deliberate on the following agenda:</p> <p align="center"><b>Agenda</b></p> <p>1. Omissis 2. Omissis 3. Discussion and approval of CISP's 2023 Financial Statements and of the Mission Report "One year for the Development of Peoples: CISP's lines of intervention, management and financial statements for the year 2023" 4. Omissis 5. Any other business.</p> <p>Point 1: omissis Point 2: omissis <b>Point 3:</b> In the presence, in person or by proxy, of 42 members out of 65 (member Chiara Venier left the meeting at 12:33, leaving a proxy to be represented by Francesca Declich), Daniela Alberti, Head of the CISP Administrative Office, presented and illustrated to the members the financial statements for 2023 and the mission report "A Year for the Development of Peoples - Lines of Intervention, Management, and Budget of CISP-Development of Peoples, Year 2023". Daniela Alberti explained that the financial statements for the 2023 fiscal year have been structured, since 2021, according to the new schemes and accounting principles that govern the criteria for the presentation of the financial statements (structure and content), as well as the methods for</p>





<p>Il bilancio d'esercizio 2023 è formato dallo stato patrimoniale, dal rendiconto gestionale con l'indicazione, dei proventi e degli oneri, e dalla relazione di missione che illustra le poste di bilancio, l'andamento economico e gestionale dell'ente e le modalità di perseguimento delle finalità statutarie.</p> <p>Daniela Alberti espone i contenuti del documento e illustra ai soci che il rendiconto annuale 2023 del CISP continua su un trend positivo con un leggero incremento del volume di finanziamenti dell'anno precedente, passando da 35.832.819,71 dell'anno 2022. a 37.949.093,54 milioni di euro dell'anno 2023. Il bilancio dell'anno 2023 chiude con un avanzo di gestione di Euro 1.101,01.</p> <p>Alcuni donatori hanno mantenuto stabilità nei finanziamenti, mentre per altri si è registrato un aumento.</p> <p>La gestione finanziaria del CISP è influenzata dall'incertezza generale, dalla burocratizzazione e dalla fragilità dei paesi in cui operano. La risposta ai donatori è diventata sempre più pressante, con rallentamenti nei processi di erogazione dei fondi. In generale, i donatori stanno diventando più burocratici e spesso ritardano i pagamenti.</p> <p>Dopo un articolato dibattito il Bilancio 2023 e la relazione di missione "Un anno per lo Sviluppo dei Popoli: Linee di intervento, Gestione e Bilancio del CISP - Sviluppo dei Popoli, Anno 2023" vengono approvati all'unanimità.</p> <p>Punto 4: omissis Punto 5: omissis</p>	<p>recording and evaluating certain typical situations of Third Sector entities.</p> <p>The 2023 financial statements comprise the balance sheet, the management report indicating revenues and expenses, and the mission report that explains the financial items, the economic and managerial performance of the entity, and the methods of pursuing statutory objectives.</p> <p>Daniela Alberti highlighted the contents of the document, illustrating to the members that the CISP's annual report for 2023 continues on a positive trend with a slight increase in funding volume from the previous year, rising from €35,832,819.71 in 2022 to €37,949,093.54 in 2023.</p> <p>The 2023 financial statements close with a management surplus of €1,101.01.</p> <p>Some donors maintained stable funding levels, while for others, there was an increase. The financial management of CISP is influenced by general uncertainty, bureaucratization, and the fragility of the countries in which we operate. Responding to donors has become increasingly pressing, with delays in the fund disbursement processes. In general, donors are becoming more bureaucratic and often delay payments.</p> <p>After a detailed debate, the 2023 Financial Statements of CISP and the Mission Report "One year for the Development of Peoples: CISP's lines of interventions, financial management and statements for the Year 2023" are put to vote and unanimously approved by the members in attendance.</p> <p>Point 4 : omissis Point 5: omissis</p>
<p>Evasi tutti i punti all'ordine del giorno, il Presidente della seduta dichiara l'assemblea chiusa alle ore 14,10.</p>	<p>Once all the items on the agenda have been dealt with, the Chairman of the session declares the meeting closed at 2.10 pm.</p>
<p>Il Presidente della riunione (Alessandro De Luca)</p> <p>Il Segretario della riunione (Yasmin Ahmed)</p>	<p>The Chairman of the Meeting (Alessandro De Luca)</p> <p>The Secretary of the Meeting (Yasmin Ahmed)</p>
<p>Verbale approvato da tutti i Soci presenti all'Assemblea il 22/06/2024</p>	<p>Minutes approved by all the Members in attendance at the Assembly held on June 22th 2024</p>

CISP 2023 STATO PATRIMONIALE  
CISP 2023 BALANCE SHEET - ASSETS AND LIABILITIES STATEMENT



	31.12.2023	31.12.2022
<b>ATTIVO - ASSETS</b>		
<b>A) quote associative o apporti ancora dovuti (A- Associative quotas or contributions still due)</b>		
<b>B - Immobiliizzazioni (B - Fixed assets)</b>		
<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>
II - Immobiliizzazioni materiali (II Tangible Fixed Assets)		
1) Terreni e fabbricati (Land and buildings)	1.621.358,67	1.600.000,00
2) Impianti e macchinari (Plant and machinery)	1.190,54	3.422,40
3) attrezzature (Equipment)		
4) altri beni: (Other assets)	48.485,65	16.841,70
4-1) automezzi (Vehicles)		
5) immobilizzazioni in corso e acconti (Tangible assets under construction & advances)		
<b>Totale (Total)</b>	<b>1.671.034,86</b>	<b>1.620.264,10</b>
III - Immobiliizzazioni finanziarie, con separata indicazione aggiuntiva, per ciascuna voce del credito, degli importi esigibili entro l'esercizio successivo. (III Financial fixed assets, with separate additional indication, for each credit item, of the amounts due within the next accounting year)		
1) partecipazioni in (Equity investments in:)		
a) imprese controllate (subsidiaries companies)		
b) imprese collegate (associated companies)		
c) altre imprese (other companies)		
2) crediti: (Receivables from)		
a) verso imprese controllate (subsidiaries companies)		
b) verso imprese collegate (Associated companies)		
c) verso altri enti Terzo Settore (other Third Sector entities)	3.617,47	3.617,47
d) verso altri: depositi cauzionali (other Receivables: security deposits)		
3) altri titoli: (other titles:)	525,00	525,00
3-1) Banca Etica (Bank Etica)	4.142,47	4.142,47
<b>Totale (Total)</b>	<b>1.675.177,33</b>	<b>1.624.406,57</b>
<b>C - Attivo circolante (C - Current assets)</b>		
I - Rimanenze (I - Inventory)	0,00	0,00
II - Crediti, con separata indicazione aggiuntiva, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo (II Receivables with separate indication for each item of amounts billable in the following year:)		
1) verso utenti e clienti (from users and customers)		
2) verso associati e fondatori - from members and founders		
3) verso enti pubblici (from public entities)		
4) verso soggetti privati per contributi (from private individuals for contributions)		
5) verso enti della stessa rete associativa (from Organisation of the same associative network)	12.195,66	12.195,66
6) verso altri enti del Terzo Settore (from other entities of the Third Sector)		
7) verso imprese controllate (from subsidiary companies)		
8) verso imprese collegate (from associated companies)	35.816,65	33.513,13
9) crediti tributari (tax credits)		
10) da 5 per mille (from "5 per mille" Italian tax return donation)		
11) imposte anticipate (prepaid taxes)	5.967,97	6.760,89
12) verso altri (from others)	3.166,72	3.594,24
12-1) vers. rimborso fornitori (refunds from suppliers)		
12-2) verso condominio Via germanico (from the condominium in Via Germanico)		





12.3) per anticipazioni ai programmi – advances to the programmes		1.063.846,80	982.600,82
12.4) verso banche (from credit institutions, banks)		-	-
12.5) vari (various)		596,13	2.123,87
12.6) carte di credito (from credit card)		2.274,90	1.506,79
<b>Totale (Total)</b>		<b>1.123.866,83</b>	<b>1.042.325,40</b>
III - Attività finanziarie che non costituiscono immobilizzazioni (III - Financial assets not of a fixed nature)			
<b>Totale (Total)</b>		<b>0,00</b>	<b>0,00</b>
IV - Disponibilità liquide (IV Cash and cash equivalents)			
1) depositi bancari e postali (Bank and postal deposits)		4.846.561,08	8.034.967,88
2) assegni - Cheques		9.421,32	1.522,52
3) danaro e valori in cassa (Cash on hand & equivalents)			
<b>Totale (Total)</b>		<b>4.855.982,40</b>	<b>8.036.490,40</b>
<b>Totale attivo circolante – Total Current Assets</b>		<b>5.979.849,23</b>	<b>9.078.815,80</b>
D - Ratei e risconti attivi (D Accruals and Prepayments)			
1) Ratei attivi - Accruals		5.269.382,18	5.493.055,87
2) Risconti attivi – Prepayments		5.269.382,18	5.493.055,87
<b>Totale ratei e risconti – Total accruals and prepayments</b>		<b>10.538.764,36</b>	<b>10.986.111,74</b>
<b>TOTALE ATTIVO (TOTAL ASSETS)</b>		<b>12.924.408,74</b>	<b>16.196.278,24</b>
<b>CONTI DI ORDINE (MEMORANDUM ACCOUNT)</b>		<b>31.12.2023</b>	<b>31.12.2022</b>
Fidejussioni Ricevute (Guarantees)		3.464.285,85	3.908.277,86



VVF

REPUBBLICA ITALIANA  
MINISTERO DI FAUSTO MONTANO  
UFFICIO DI LEGALIZZAZIONE  
12/12/2023



<b>PASSIVO (LIABILITIES)</b>		<b>31.12.2023</b>	<b>31.12.2022</b>
<b>A - Patrimonio netto (A - Net Equity)</b>			
I - Fondo di dotazione (I Endowments funds)			
1) Fondo sociale (social fund)		46.481,12	46.481,12
<b>II - Patrimonio vincolato (II restricted assets)</b>			
1) Riserve statutarie (Statutory Reserve)			
2) Riserve vincolate per decisione degli organi istituzionali (Reserves restricted by decision of the governing bodies)			
a) Riserva rivalutazione immobile (property revaluation reserve)		1.321.076,08	1.321.076,08
b) Riserva per co-finanziamento (Reserve designed for co-financing)		102.180,95	102.180,95
c) Riserva per emergenze (Reserve for emergency)		234.426,41	234.426,41
3) Riserve vincolate destinate a terzi (Restricted reserves intended for third parties)			
<b>III Patrimonio libero (III unrestricted assets)</b>			
1) Riserve di utili o avanzi di gestione (Reserves from profits or operating surpluses)		609.247,99	601.675,77
2) altre riserve (Others reserves)			
IV - Avanzo/disavanzo d'esercizio (Surplus/deficit of the year)		1.101,01	7.572,22
<b>Totale (Total)</b>		<b>2.314.513,56</b>	<b>2.313.412,55</b>
<b>B - F.do rischi e oneri (B - provisions for risks and charges)</b>			
<b>Totale (Total)</b>		<b>0,00</b>	<b>0,00</b>
<b>C - Trattamento fine rapporto di lavoro subordinato (C - provision for employees severance indemnity)</b>			
Fondo trattamento fine rapporto (Severance payment fund)		360.518,30	322.368,99
<b>Totale (Total)</b>		<b>360.518,30</b>	<b>322.368,99</b>
<b>D - Debiti con separata indicazione aggiuntiva, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo (D - Payables due after following fiscal year with additional separate indication, for each item, of the amounts due)</b>			
1) debiti verso banche (payables due to banks)			
2) debiti verso altri finanziatori (amounts due to other financial institutions)			
3) debiti verso associati e fondatori per finanziamenti (payables due to associates and founders for financing)			
4) debiti verso enti della stessa rete associativa (payables to entities of the same network)			
5) debiti per erogazioni liberali condizionate (payables for conditional donations)		10.032.563,22	13.350.667,29
6) acconti (advance payments)			
7) debiti verso fornitori (amounts payable to suppliers)		28.327,24	35.019,05
8) debiti verso imprese controllate e collegate (amounts payable to subsidiary and associated companies)			
9) debiti tributari (amounts payable to tax authorities)		45.319,98	31.747,61
10) debiti verso istituti di previdenza e di sicurezza sociale (amounts payable to social security institutions)		49.096,36	43.810,03
11) debiti verso dipendenti e collaboratori (payables to employees and collaborators)		76.663,78	86.335,64
12) altri debiti (others debits)			
12.1) fatture da ricevere (invoices to be received)		6.404,34	1.912,08
12.2) debiti vari (various)		11.001,93	11.005,00
12.3) condominio Via germanico -(condominium in Rome, via Germanico)			
<b>Totale (Total)</b>		<b>10.249.376,88</b>	<b>13.560.496,70</b>
<b>E - Ratei e risconti</b>			
<b>E - accrued expenses and deferred income</b>			
1) Ratei passivi - accrued expenses			
2) Risconti passivi - deferred income			
<b>Totale (Total)</b>		<b>0,00</b>	<b>0,00</b>
<b>TOTALE PASSIVO (TOTAL LIABILITIES)</b>		<b>12.924.408,74</b>	<b>16.196.278,24</b>
<b>CONTI D'ORDINE (MEMORANDUM ACCOUNT)</b>			
Istituti di credito c/teflessioni - (Guarantees)		31.12.2023	31.12.2022
		3.464.285,85	3.908.271,88

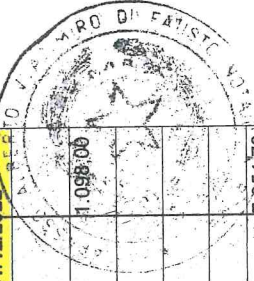




CISP BILANCIO 2023 RENDICONTO GESTIONALE  
CISP 2023 FINANCIAL STATEMENT - INCOME AND EXPENSES

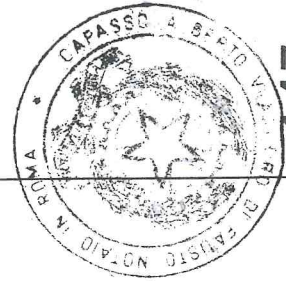
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ONERI E COSTI (COSTS & EXPENSES)	31/12/2023	31.12.2022	PROVENTI E RICAVI (INCOME & REVENUE)	31/12/2023	31/12/2022
<b>A - Costi e oneri da attività di interesse generale (A - Costs and expenses from activities of general interest)</b>			<b>A - Ricavi, rendite e proventi da attività di interesse generale (A - Income &amp; revenue from activ. of general interest)</b>		
1) Materie prime, sussidiarie, di consumo e di merci (raw and auxiliary materials, consumables and supplies)			1) Proventi da quote associative e apporti dei fondatori (membership fees and contributions from the founders)	526,00	1.098,00
2) Servizi (Services)			2) Proventi dagli associati per attività mutuali (Income from members related to mutual support activities)		
2.1) Costi dei programmi (Costs of the programs)	34.786.708,70	32.203.266,00	3) Ricavi per prestazioni e cessioni da associati e fondatori (Revenues from services and disposals from members and founders)	4.700,67	7.954,70
3) Godimento beni di terzi (use of third party assets)			4) Erogazioni liberali (donations)	8.120,27	
4) Personale (Personnel)	1.936.605,26	2.411.681,49	5) Proventi del 5xmille (Income from "5xmille" Italian tax return donation)	2.742.435,57	1.671.851,25
5) Ammortamenti (depreciations)			6) Contributi da soggetti privati (contributions from privates)		
5 bis) svalutazioni delle immobilizzazioni materiali ed immateriali (write downs of intangible & tangible fixed assets)			7) Ricavi per prestazioni e cessioni a terzi (Revenue from services and disposals to third parties)		
6) Accantonamento per rischi e oneri (provisions for risks and charges)			8) Contributi da enti pubblici (Contributions from public bodies)		
7) Oneri diversi di gestione (other operating costs)	1.022.329,57	1.044.996,83	8.1) Contributi da MAECI - AICS (from MAECI Ministry of Foreign Affairs and International Cooperation & AICS Italian Coop. Agency)	4.916.170,25	6.252.144,25
8) Rimanenza iniziali (Beginning inventory)			8.2) Contributi da CE (Contribution from EU)	8.910.136,51	11.094.239,12
9) Accantonamento a riserva vincolata per decisione degli organi istituzionali (Provision for earmarked reserves by decision of the governing bodies)			8.3) Contributi altri enti governativi e UN (from other Governmental entities & UN)	7.660.964,52	8.028.526,00
10) Utilizzo riserva vincolata per decisione degli organi istituzionali (Use of earmarked reserves by decision of the governing bodies)			8.4) Contributi altre autorità locali (From other public authorities)	13.616.239,56	8.677.692,95
<b>Totale (Total)</b>	<b>37.745.643,53</b>	<b>35.659.944,32</b>	<b>Totale (Total)</b>	<b>37.859.293,35</b>	<b>35.733.506,27</b>
<b>B - Costi e oneri da attività diverse (B - Costs and expenses from various activities)</b>			<b>Avanzo/disavanzo attività di interesse generale (Surplus/deficit from activities of general interest)</b>	<b>113.649,82</b>	<b>73.561,95</b>
<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>	<b>B - Ricavi, rendite e proventi da attività diverse (Income &amp; revenues from various activities)</b>	<b>0,00</b>	<b>0,00</b>
<b>C - Costi e oneri da attività di raccolta fondi (Costs and exp. from fundraising activities)</b>			<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>
1) Oneri per raccolte fondi abituali (ordinary fundraising activities expenses)			<b>Avanzo/disavanzo attività diverse (Surplus/deficit from different activities)</b>		
2) Oneri per raccolte fondi occasionali (occasional fund-raising expenses)	0,00	0,00	<b>C - Ricavi, rendite e proventi da raccolta fondi (C - Income and revenue from fundraising activities)</b>		
3) Altri oneri (Other expenses)			1) Proventi per raccolte fondi abituali (ordinary fundraising activities income)		
<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>	2) Proventi per raccolte fondi occasionali (income from occasional fundraising activities)	395,00	19.843,98
<b>D - Costi e oneri da attività finanziarie e patrimoniali (D- Costs &amp; expenses from financial and assets related activities)</b>			3) Altri Proventi (Other income)		
1) Su rapporti bancari (banking services)	5.255,58	6.030,05	<b>Totale (Total)</b>	<b>395,00</b>	<b>19.843,98</b>
2) Su prestiti (loans)			<b>Avanzo/disavanzo da raccolta fondi (Surplus/deficit from fundraising activities)</b>	<b>395,00</b>	
3) Da patrimonio edilizio (building stock)			<b>D - Ricavi, rendite e proventi da attività finanziarie e patrimoniali (Revenues, income financial and assets activities)</b>		
4) Da altri beni patrimoniali (from other assets)			1) Da rapporti bancari (banking services)	343,22	45,44
5) Accantonamento per rischi e oneri (provisions for risks and charges)			2) Da altri investimenti (from other investments)		
6) Altri oneri (other expenses)			3) Da patrimonio edilizio (from building stock)	549,12	549,12
			4) Da altri beni patrimoniali (from other assets)		
			4.1) Rendita antenna (Income leasing roof space for antennas)	1.647,36	1.664,00
			5) Altri-proventi (other-income)		





6.1 arrotondamenti pass. (rounding-downs)			5,18	5.1	arrotondamenti attivi (roundings)	22,57	13,60
6.2) oneri straordinari (extraordinary expenses)	400,48		4.914,96	5.2)	Proventi straordinari (extraordinary income)	1.650,25	3.766,20
6.3) oneri su cambi (exchange rate charges)	70.843,01		66.484,98	5.3)	su cambi (exchange rate gains)	85.192,66	82.204,32
<b>Totale</b>	<b>76.505,05</b>		<b>77.435,17</b>	5.4)	Proventi da indennizzo (Revenue arising from indemnities)		
<b>E - Costi e oneri di supporto generale</b> <b>(E - Costs &amp; expenses from general support)</b>				<b>Totale</b>	<b>Avanzo/disavanzo attività finanziarie e patrimoniali</b> <b>(Surplus/deficit from financial and asset-related activities)</b>	<b>89.405,19</b>	<b>88.242,68</b>
1) Materie prime, sussidiarie, di consumo e di merci (raw and auxiliary materials, consumables and supplies)	10.442,33		13.742,32	E -	Proventi di supporto generale (E - income from general support)	<b>12.900,14</b>	<b>10.907,51</b>
2) Servizi (Services)	99.686,34		72.139,92	1)	Proventi da distacco del personale (Income from secondment of staff)		
3) Godimento beni di terzi (use of third party assets)				2)	Altri proventi di supporto generale (other income from general support)		
4) Personale (Personnel)	14.318,28		9.557,98				
5 bis) svalutazioni delle immobilizzazioni materiali ed immateriali (write downs of intangible & tangible fixed assets)							
<b>Totale (Total)</b>	<b>124.446,95</b>		<b>95.440,22</b>	<b>Totale (Total)</b>	<b>TOTALE PROVENTI E RICAVI (TOTAL INCOME AND REVENUE)</b>	<b>0,00</b>	<b>0,00</b>
<b>TOTALE ONERI E COSTI (TOTAL COSTS &amp; EXPENSES)</b>	<b>37.946.595,53</b>		<b>35.832.819,71</b>	<b>TOTALE PROVENTI E RICAVI (TOTAL INCOME AND REVENUE)</b>	<b>Avanzo/disav. prima delle imposte (Surplus/deficit for the year before tax)</b>	<b>37.949.093,54</b>	<b>35.841.592,93</b>
					<b>Imposte (IRES) (income tax IRES)</b>	<b>2.498,01</b>	<b>8.773,22</b>
					<b>Avanzo/disavanzo d'esercizio (Surplus/deficit for the year)</b>	<b>- 1.397,00</b>	<b>- 1.201,00</b>
						<b>1.101,01</b>	<b>7.572,22</b>



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Io sottoscritto **Alessandro De Luca**, nato a Lecce (LE) il 07 luglio 1962, avendo perfetta conoscenza della lingua **inglese**, dichiaro che il testo in lingua **inglese** sopra trascritto nella colonna di destra è l'esatta e letterale traduzione del testo in lingua italiana riportata nella colonna di sinistra.

The undersigned **Alessandro De Luca**, born in Lecce (LE) on July 7<sup>th</sup>, 1962, has a perfect knowledge of **English** and declares that the above text in **English** reported in the right column is the faithful and true translation of the text in Italian reported in the left column.

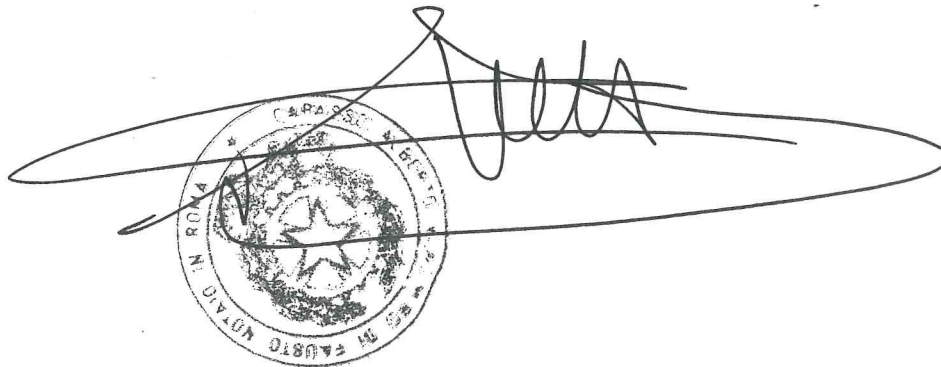
REPERTORIO - INVENTORY N° 105927

**AUTENTICA DI FIRMA  
(ai sensi degli artt. 3 e 76 del D.P.R. 445/2000)**

Io sottoscritto Avv. Alberto Vladimiro CAPASSO, Notaro in Roma, con studio in Via Crescenzo 2, iscritto nel Ruolo dei Distretti Notarili Riuniti di Roma, Velletri e Civitavecchia, certifico che la sottoscrizione della dichiarazione di cui sopra è stata apposta, in tutte le sue parti, come per legge, in mia presenza dal dichiarante:

- Signor **Alessandro De Luca**, nato a Lecce (LE) il 7 luglio 1962, cittadino italiano, domiciliato in Roma, Viale di Valle Aurelia 92B, nella sua qualità di Direttore e Legale rappresentante del **Comitato Internazionale per lo Sviluppo dei Popoli (CISP)**, Organizzazione Non Lucrativa di Utilità Sociale (ONLUS) italiana, con sede in Roma, Via Germanico 198, C.F. 97050280581, della cui identità personale, qualifica e poteri io Notaro sono certo, preventivamente avvisato sulle responsabilità penali cui può andare incontro in caso di dichiarazione mendace o contenente dati non rispondenti a verità.

In Roma, nel mio studio, oggi 3 settembre 2024



**Authentication of signature  
(in accordance with Arts. 3 and 76 of D.P.R. 445/2000)**

I, the undersigned Alberto Vladimiro CAPASSO, Lawyer, Notary in Rome, with office located in Via Crescenzo 2, registered at the Notary's Board of the United Districts of Rome, Velletri and Civitavecchia, testify that the above declaration, as envisaged by the law, has been signed in my presence by the declarant, Mr. **Alessandro De Luca**, born in Lecce (LE) on July 7<sup>th</sup>, 1962, Italian citizen, resident in Rome, Italy, in Viale di Valle Aurelia 92B, on his capacity of Director and Legal Representative of "**Comitato Internazionale per lo Sviluppo dei Popoli**" (CISP), Italian Non-Profit Organization of Social Utility (ONLUS), headquartered in Rome, Via Germanico 198, C.F. 97050280581, to me personally known, has been previously warned about the penal responsibilities he shall incur in case of false declaration or of a declaration providing information not corresponding to the truth.

In Rome, in my office, today 3 settembre 2024  
Signed Alberto Vladimiro Capasso, Notary



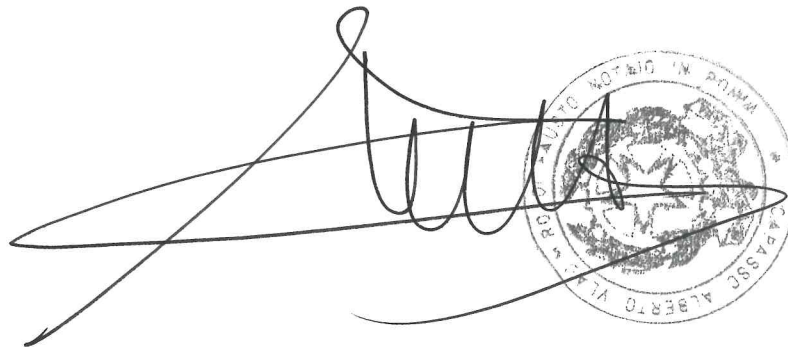
**NOTAIO Alberto Vladimiro CAPASSO**  
**Imposta di bollo assolta in modo virtuale**  
**ai sensi dell'art. 15, D.P.R. 28-10-1972, n. 642**  
**(Autor. Int. di Finanza - Roma - prot. 9040/92 del 28-8-92)**

REPERTORIO N. **105932**

Io sottoscritto Avv. ALBERTO VLADIMIRO CAPASSO, Notaro in Roma, con studio in Via Crescenzo n.2, iscritto nel Ruolo dei Distretti Notarili Riuniti di Roma, Velletri e Civitavecchia, certifico che la presente copia fotostatica che si compone di 5 (cinque) fogli, riproduce le pagine 141, 142, 143, 144, 145, 146, 147, 148 del libro verbali assemblee, del "Comitato Internazionale per lo Sviluppo dei Popoli (CISP)", con sede in Roma Via Germanico n.198, c.f. 97050280581, estratto dal relativo libro, debitamente bollato e vidimato da me notaro in data 22 febbraio 2021, rep.n. 100120, tenuto ai sensi di legge.

Da me Notaro esaminata perfettamente concorda con l'originale restituito alla società.

Roma, tre settembre duemilaventiquattro



The image shows a handwritten signature in black ink, which is stylized and somewhat abstract. To the right of the signature is a circular notary seal. The seal contains the text "ALBERTO VLADIMIRO NOTARIO IN ROMA" around the perimeter and "CAPASSO ALBERTO" at the bottom. In the center of the seal is a coat of arms or emblem.



## **RELAZIONE DELLA SOCIETÀ DI REVISIONE INDIPENDENTE AI SENSI DELL'ART. 14 DEL D.LGS. 27 GENNAIO 2010, N. 39**

*To the Associates, To the Board Members Of the Comitato Internazionale per lo Sviluppo dei Popoli (CISP) Onlus*

### **Rating**

We, the auditors, have audited the financial statements of Comitato Internazionale per lo Sviluppo dei Popoli (hereinafter also referred to as the 'Organisation'), which comprise the balance sheet as at 31.12.2023 and the management report for the year ended on that date, and the 'General part' and 'Explanation of balance sheet items' sections included in the mission report. For the first time, the financial statements were drawn up for the first time in compliance with the new Italian accounting rules governing the preparation of financial statements.

In our opinion, the financial statements provide a true and correct representation of the equity and financial situation of the Association Comitato Internazionale per lo Sviluppo dei Popoli as of 31.12.2023 and of the economic result for the fiscal year ended on that date, in compliance with the Italian regulations governing the criteria of preparation of annual financial statements.

### **Elements underlying judgement**

We conducted our audit in accordance with International Standards on Auditing (ISA Italia). Our responsibilities under these standards are further described in the section 'Responsibilities of the Auditing Firm for the Audit of Financial Statements' of this report. We are independent with respect to the Comitato Internazionale per lo Sviluppo dei Popoli Association in accordance with the rules and principles on ethics and independence applicable in the Italian legal system to the audit of financial statements. We believe that we have obtained sufficient and appropriate audit evidence on which to base our opinion.

### **Other aspects**

For comparative purposes, the financial statements include the corresponding figures for the previous year. These figures are derived from the financial statements as at 31 December 2022, prepared in accordance with the criteria explained in the notes to the financial statements and audited by us, who issued an unqualified opinion on 08.06.2023.

### **Responsibility of the Board of Directors and the Controlling Body of the Comitato Internazionale per lo Sviluppo dei Popoli Association for the annual accounts**

The Board of Directors is responsible for the preparation of the annual financial statements that give a true and fair view in accordance with the Italian regulations governing the criteria for their preparation and, within the terms of the law, for that part of the internal control that it deems necessary to enable the preparation of financial statements that do not contain material misstatement due to fraud or unintentional conduct or events.

The Board of Directors is responsible for assessing the Entity's ability to continue as a going concern and, in preparing the financial statements, for the appropriateness of the use of the going concern assumption, as well as for adequate disclosure in this regard. The Board of Directors shall use the going concern assumption in preparing the annual financial statements unless it has identified the existence of causes for the winding-up or dissolution and consequent liquidation of the Entity or conditions for discontinuance of the Entity, or it has no realistic alternative to these choices.



The Control Committee is responsible for supervising, within the terms of the law, the process of preparing the Entity's financial reporting.

### **Responsibility of the auditing company for the audit of the annual accounts.**

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or unintentional conduct or events, and to issue an audit report that includes our opinion. Reasonable assurance is defined as a high level of assurance which, however, does not provide assurance that an audit performed in accordance with International Standards on Auditing (ISA Italia) will always detect a material misstatement, if any. Errors may result from fraud or unintentional conduct or events and are considered significant if they could reasonably be expected, individually or in the aggregate, to influence the economic decisions of users taken based on the financial statements.

In performing our audit in accordance with International Standards on Auditing (ISA Italia), we exercised professional judgment and maintained professional scepticism throughout the audit.

In addition:

- we identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or unintentional conduct or events; we defined and performed audit procedures in response to those risks; and we obtained sufficient and appropriate audit evidence on which to base our opinion. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement resulting from unintentional conduct or events, as fraud may involve collusion, falsification, intentional omission, misrepresentation or contrivance of internal control;
- we obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- we have assessed the appropriateness of the accounting principles used and the reasonableness of the accounting estimates made by the Board of Directors, including the related disclosures;
- we have reached a conclusion as to the appropriateness of the Board of Directors' use of the going concern assumption and, based on the evidence obtained, as to whether a material uncertainty exists with respect to events or circumstances that may cast significant doubt about the Entity's ability to continue as a going concern. When a material uncertainty exists, we are required to draw attention in the audit report to the relevant financial statement disclosures or, if such disclosures are inadequate, to reflect that fact in the formulation of our opinion. Our conclusions are based on the evidence obtained up to the date of this report. However, subsequent events or circumstances may result in the Entity ceasing to operate as a going concern;
- we have assessed the presentation, structure and content of the financial statements as a whole, including disclosures, and whether the financial statements present underlying transactions and events in a manner that gives a true and fair view.

We disclosed to those charged with governance activities, identified at an appropriate level as required by ISA Italia, among other matters, the planned scope and timing of the audit and the significant findings, including any significant deficiencies in internal control identified during the audit.

### **Report on other laws and regulations Judgement pursuant to Article 14 of Legislative Decree 39/10**

The Board of Directors of the Organization is responsible for the preparation of the section "Illustration of the economic and financial performance of the organisation and the manner in which it pursues its statutory aims" included in the mission report of the Comitato Internazionale per lo Sviluppo dei Popoli



Association as at 31.12.2023, including its consistency with the relevant financial statements and its compliance with legal requirements.

We have performed the procedures specified in Auditing Standard (SA Italy) 720B in order to express an opinion on the consistency of the section "Illustration of the economic and financial performance of the entity and the manner in which it pursues its statutory objectives" included in the mission report with the financial statements of the Comitato Internazionale per lo Sviluppo dei Popoli Association as at 31.12.2023 and on its compliance with legal requirements, as well as to issue a statement on any significant errors.

In our opinion, the section "Illustration of the economic and financial performance of the organisation and the manner in which it pursues its statutory purposes" included in the mission report is consistent with the financial statements of the Comitato Internazionale per lo Sviluppo dei Popoli Association as at 31.12.2023 and has been prepared in accordance with the law.

With reference to the statement pursuant to Article 14, paragraph 2, letter e), of Legislative Decree 39/10, issued based on the knowledge and understanding of the Organisation and its context acquired in the course of the audit activity, we have nothing to report.

Roma, 7 June 2024

Dr. Giampaolo De Simone

(Partner)

