

**SOS-Kinderdorf International,  
Innsbruck**

Financial Statements  
as of December 31, 2021 (Translation)

Considering the requirements of Sec. 274 (7) and (8) Austrian Company Code (UGB), the electronic version does not replace the hardcopy but is an electronic copy thereof.

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SOS-Kinderdorf International, Innsbuck

	Balances as of 31.12.2021	Balances as of 31.12.2020
<b>ASSETS</b>		<b>EURk</b>
<b>A. Fixed Assets</b>		
I. Intangible assets		
1. Concession, rights	1.428.253,29	361
2. Prepayments	665.010,00	1.391
	2.093.263,29	1.752
II. Tangible assets		
1. Land, similar rights and buildings, including buildings on leasehold land and investments in third-party buildings	1.209.478,69	1.219
2. Other equipment, furniture and equipment	1.381.177,69	1.269
3. Prepayments and construction in process	-	77
	2.590.656,38	2.565
III. Financial assets		
1. Investments	51.250,00	51
2. Securities	598.575,11	1.597
	649.825,11	1.648
<b>A. Fixed Assets Total</b>	<b>5.333.744,78</b>	<b>5.965</b>
<b>B. Current Assets</b>		
I. Accounts receivable and others		
1. Receivables from membership fees <i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>	1.730.922,46	1.712
2. Other assets and receivables <i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>	735.846,69	1.673
	2.466.769,15	3.385
II. Cash, bank balances	15.037.626,37	8.020
<b>B. Current Assets Total</b>	<b>17.504.395,52</b>	<b>11.405</b>
<b>C. Prepaid expenses and deferred charges</b>	<b>812.771,46</b>	<b>836</b>
<b>ASSETS Total</b>	<b>23.650.911,76</b>	<b>18.206</b>

SOS-Kinderdorf International, Innsbuck

	Balances as of 31.12.2021	Balances as of 31.12.2020 EURk
<b>EQUITY AND LIABILITIES</b>		
<b>A. Stockholder's Equity</b>		
1. Capital stock	1.312.773,52	-568
2. Appropriated capital reserves	1.930.000,00	1.930
3. Current Year result	1.179.092,09	1.881
<i>thereof carried forward EUR 0,00 (2020 EURk 0)</i>		
<b>A. Stockholder's Equity Total</b>	<b>4.421.865,61</b>	<b>3.243</b>
<b>B. Provisions and Accruals</b>		
1. Provisions for severance payments	2.602.077,70	2.847
2. Other provisions and accruals	7.273.791,32	6.664
<b>B. Provisions and Accruals Total</b>	<b>9.875.869,02</b>	<b>9.511</b>
<b>C. Liabilities</b>		
1. Prepayments received for projects	3.573.371,04	1.058
<i>thereof due within one year EUR 3.573.371,04 (2019 EURk 1.058)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>		
2. Accounts payable - trade	2.919.620,99	2.494
<i>thereof due within one year EUR 2.919.620,99 (2020 EURk 2.494)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>		
3. Liabilities from sponsorships and appropriated accounts	581.304,59	536
<i>thereof due within one year EUR 581.304,59 (2020 EURk 536)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>		
4. Other liabilities	2.278.880,51	1.364
<i>thereof due within one year EUR 2.278.880,51 (2020 EURk 1.364)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>		
<i>thereof due to taxes EUR 449.814,13 (2020 EURk 404)</i>		
<i>thereof due within one year EUR 449.814,13 (2020 EURk 404)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>		
<i>thereof due to social security EUR 607.147,16 (2020 EURk 517)</i>		
<i>thereof due within one year EUR 607.147,16 (2020 EURk 517)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>		
<b>C. Liabilities Total</b>	<b>9.353.177,13</b>	<b>5.452</b>
<i>thereof due within one year EUR 9.353.177,13 (2020 TEUR 5.452)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2020 EURk 0)</i>		
<b>EQUITY AND LIABILITIES Total</b>	<b>23.650.911,76</b>	<b>18.206</b>

SOS-Kinderdorf International, Innsbuck

	2021	2020 EURk
<b>PROFIT &amp; LOSS</b>		
<b>1. Membership Fees</b>	<b>41.926.584,37</b>	<b>40.601</b>
<b>2. Donations and other sales</b>	<b>11.549.467,76</b>	<b>8.386</b>
<b>3. Other operating income</b>		
a. Income from disposal/ write-up (excl. financial assets)	11.055,92	173
b. Income from release of accruals	271.230,11	22
c. Other income	151.098,30	1.685
<b>3. Other operating income Total</b>	<b>433.384,33</b>	<b>1.880</b>
<b>4. Personnel expenses</b>		
a. Salaries	-29.487.669,44	-28.240
b. Social expenses	-6.868.923,75	-7.317
<i>thereof expenses for pensions scheme EUR 0,00 (2020 EURk 0)</i>		
<i>b1. Expenses for severance payments and contributions to company-sponsored employee provision funds</i>	-1.106.874,31	-1.491
<i>b2. Expenses for statutory social security, payroll related taxes and mandatory contributions</i>	-5.452.359,35	-5.826
<b>4. Personnel expenses Total</b>	<b>-36.356.593,19</b>	<b>-35.557</b>
<b>5. Depreciation</b>	<b>-1.057.243,55</b>	<b>-880</b>
<b>6. Other operating expenses</b>	<b>-15.361.743,10</b>	<b>-11.270</b>
<b>7. Operating Result (Subtotal 1-6)</b>	<b>1.133.856,62</b>	<b>3.159</b>
8. Other interest and similar income	627.241,41	352
<i>thereof from affiliates EUR 0,00 (2020 EURk 0)</i>		
9. Income from the disposal of and the write-up of financial assets and current asset securities	2.517,00	16
10. Interest and similar expenses	-584.522,93	-1.646
<i>thereof from affiliates EUR 0,00 (2020 EURk 0)</i>		
<b>11. Financial result (Subtotal 8-10)</b>	<b>45.235,48</b>	<b>-1.278</b>
<b>12. Result before taxes (7 + 11)</b>	<b>1.179.092,09</b>	<b>1.881</b>
<b>13. Result after taxes</b>	<b>1.179.092,09</b>	<b>1.881</b>
<b>Profit/ loss for the year</b>	<b>1.179.092,09</b>	<b>1.881</b>
<b>14. Profit carried forward from previous year</b>	<b>0,00</b>	<b>0</b>
<b>15. Total profit/ loss</b>	<b>1.179.092,09</b>	<b>1.881</b>

## I. NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE FISCAL YEAR 2021

### General

The financial statements of SOS-Kinderdorf International (SOS KDI) at December 31, 2021 were prepared in accordance with the provisions of the Austrian Association Law, which came into force on July 1, 2002.

The financial statements of SOS KDI includes those of the international office in Austria and of the regional offices of the General Secretariat (GSC) worldwide, as detailed in Annex I.

The report published in May 2021 on the topics of child protection, use of funds and supervisory function have not led to any significant drop in income of the member associations or of SOS KDI. A special budget financed by the member associations was set up, which also finances an independent external investigative commission. The impact on the financial results of SOS KDI in 2021 was therefore small.

The global outbreak of the coronavirus (COVID-19) in 2020 had and further has an impact on global economic development. SOS KDI set up a COVID-19 crisis management team to assess the situation and react as quickly as possible. The COVID-19 crisis has not had any significant financial impact on the association to date, as the association's main source of income, membership fees, is not affected by COVID-19.

## II. ACCOUNTING METHODS

The financial statements of the association SOS-Kinderdorf International at December 31, 2021 were prepared with due regard for the principles of adequate and orderly accounting and the general requirement to provide as accurate a picture as possible of the association's net worth, financial position and results.

The principles of completeness and consistency were respected in drawing up these financial statements.

Valuation was performed on the assumption of a going concern.

The principle of individual evaluation was applied to the assets and liabilities.

In keeping with the principle of prudence, only earnings realised at balance sheet date were included in these financial statements. Due account was taken of all recognisable risks and uncertain liabilities arising in the 2021 fiscal year or earlier.

Recognition, valuation and reporting of the individual items of the financial statements were performed on the basis of the general provisions of § 22 of the Austrian 2002 Association Law (VerG). In accordance with § 22 (1) VerG, the provisions of § 21, §§ 190 – 193 (1) and §§ 193 (3) - 216 of the Austrian Commercial Code (UGB) were applied analogously. In accordance with § 22 VerG, the provisions of §§ 222 - 234, §§ 236 - 240, § 242 (2 and 4), § 269 (1) and §§ 272 - 276 UGB were applied analogously.

Note: Where no currency is specified, the figures quoted in the following are in Euros and Cents.

## 1. Fixed assets

### 1.1. Intangible assets

Intangible assets are valued at the cost of acquisition or production less scheduled depreciation. Straight-line amortization is applied for scheduled depreciation based on a useful life of 3-10 years. Extraordinary depreciation is carried out where the loss in value is expected to be permanent.

### 1.2. Tangible assets

Tangible assets are valued at the cost of acquisition or production less scheduled depreciation. Scheduled straight-line depreciation is applied based on the following useful lives: 10 to 50 years for buildings, 5 to 10 years for furniture and leasehold improvements, 3 to 10 years for operating, office and other equipment, 4 to 8 years for motor vehicles, 2 to 5 years for IT and electronic equipment. Low-value assets are reported as additions, disposals and are fully depreciated in the year of acquisition.

Extraordinary depreciation is carried out where the loss in value is expected to be permanent.

Fixed values (*"Festwerte"*) pursuant to § 209 (1) UGB were not employed.

### 1.3. Financial assets

Financial assets are valued at the cost of acquisition less non-scheduled depreciation. Non-scheduled depreciation is carried out where the loss in value is expected to be permanent.

The gilt-edged securities for the social capital serve to cover the accruals for severance payments. According to the 1994 decision of the Executive Committee, the stocks held by the funds must not exceed 30% of the total value.

## 2. Receivables and other assets

Receivables are carried at nominal value. They are stated on the basis of the realisation and imparity principle (*"imparitätisches Realisationsprinzip"*) at the lower of cost or market. In case of collection risks, write downs are made. Depreciation for future loss of value was carried out where necessary in the year under report.

### 3. Accruals and liabilities

#### 3.1. Accruals for severance payments

SOS KDI records accruals for severance payments for all Austrian employees based on an actuarial calculation. The calculation is based on the projected unit credit (PUC) method and includes 1,3% (2020: 1,0%) discount rate as well as AVÖ 2018-P and a retirement age of 65 years (py: 65 years). The accrual for severance payments for Austrian employees amounts to € 2.422.007,41 (2019: T€ 2.472) as of December 31, 2021.

The accrual for severance payments as of December 31, 2021 in the regional offices amount to € 180.070,29 (2020: T€ 376).

#### 3.2. Other accruals

Accruals for Anniversary payments are mandatory under Austrian labor law.

SOS KDI records accruals for anniversary payments for all Austrian employees based on an actuarial calculation. The calculation is based on the projected unit credit (PUC) method using a 1,3% (2020: 1,0%) discount rate, a retirement age of 65 and fluctuation rate depending on age of co-workers.

Other accruals are stated at settlement value.

#### 3.3. Liabilities

Liabilities are stated at settlement value.

### 4. Currency translation

Receivables (liabilities) in other currencies are valued at the cost of acquisition or according to the strict lower (higher) of cost or market principle on the basis of the reference rate of Thomson Reuters Austria GmbH prevailing at the end of month (KDI accounts, see Point III.1.3) at December 31, 2021.

### 5. Merger of accounting records

The financial statements of the branches – which were audited separately by local auditors - were translated into EUR and adjusted to reflect Austrian accounting and reporting requirements if necessary. The currency translation is based on the temporal method (*“Zeitbezugsmethode”*). Relationships and balances between the branches and the International Office in Austria were eliminated.



### III. NOTES TO THE BALANCE SHEET AND THE PROFIT AND LOSS ACCOUNT

#### 1. Notes to the balance sheet

##### 1.1. Fixed assets

Changes in fixed asset items and the breakdown of annual depreciation by individual item are presented in Annex 2.

The position "Land, similar rights and buildings, including buildings on leasehold land and investments in third-party buildings" include a land value of € 432.830,41 (2020: T€ 449).

##### 1.1.1. Schedule of investment

	Bookvalue SOS- KDI	Nominal capital	Share	Equity	Result of current year
	(in T€)	(in T€)		(in T€)	(in T€)
Joint Systems Fundraising- & IT- Services GmbH headquartered in Innsbruck	50	200	25 %	485	-46

(Figures for the year 2021)

##### 1.2. Receivables and other assets

The balance of receivables and other assets is split as follows:

	2021	2020 (T€)
<b>Receivables from membership fee</b>	<b>1.730.922,46</b>	<b>1.712</b>
Licenses	41.250,04	938
Employee prepayments	9.690,92	2
Institutional receivables	253.247,46	203
Other receivables	431.658,27	529
<b>Total Other Receivables</b>	<b>735.846,69</b>	<b>1.673</b>
<b>Total Receivables and other assets</b>	<b>2.466.769,15</b>	<b>3.385</b>

The reduction in license-related receivables is driven by collection efforts and write-downs for old balances during 2021.

The receivables balance comprise allowances for bad debt amounting to € 696.933,84 (2020: T€ 114), mainly related to Membership-fee receivables.

Total Other Receivables include income of € 707.788,85 (2020: T€ 1.502) that will be cash-effective after the balance sheet date.

### 1.3. Cash and Bank deposits

The breakdown of the KDI cash position amount as of 31.12.2021 is shown in the table below.

	2021	2020 (T€)
Petty cash	21.519,88	22
Bank deposits - GSC administration	7.703.971,90	6.081
Bank deposits - Sponsorships	1.041.460,53	1.362
Bank deposits - Donations	1.660,11	38
Bank deposits - other	6.269.013,95	517
<b>Total</b>	<b>15.037.626,37</b>	<b>8.020</b>

The increase in the position 'Administration' was driven by the net results in 2021 and collection efforts, while the strong increase in the position 'Other' is mainly due to the prepayments for strategic projects and the sale of financial assets.

Of the 2021 balance, € 11.707.248,08 (2020: T€ 4.239) is related to Austria and the remaining amount is distributed across the regional offices.

The total in bank accounts which, due to legal reasons, are in the name of SOS Children's Villages International but are not economically assigned to SOS Children's Villages International - what are known as the KDI accounts – is reflected in Section 1.9.

### 1.4. Equity

The Equity balance of SOS KDI as of 31.12.2021 consists of the following positions.

	2021	2020 (T€)
Capital stock	1.312.773,52	-568
Appropriated capital reserves	1.930.000,00	1.930
Current Year result	1.179.092,09	1.881
<b>Stockholder's Equity Total</b>	<b>4.421.865,61</b>	<b>3.243</b>

### 1.5. Accruals

The following table provides a breakdown of the accruals as of 31.12.2021:

	<b>2021</b>	<b>2020 (T€)</b>
Severance payments	2.602.077,70	2.847
Anniversary payments	1.846.313,15	1.666
Unconsumed vacations	1.841.032,06	1.889
Overtime	229.083,52	261
Provision for transfer of restricted funds	1.104.302,91	1.268
General assembly	257.083,00	257
Other non-current liabilities	1.995.976,86	1.322
<b>Total Provisions &amp; Accruals</b>	<b>9.875.869,02</b>	<b>9.511</b>

The increase in other provisions is due to the increase in the pension benefit fund in the regions and to the provision for contingent losses for forward exchange transactions (€ 188.152,96; 2020: T€ 0).

Of the total 2021 balance, € 8.015.996,78 (2020: T€ 7.943) is related to Austria, while the remaining balance is related to the regions.

### 1.6. Liabilities

The following table provides a breakdown of the liabilities as of 31.12.2021:

	<b>2021</b>	<b>2020 (T€)</b>
Prepayments received for projects	3.573.371,04	1.058
Accounts payable	2.919.620,99	2.494
Liabilities from sponsorships and appropriated accounts	581.304,59	536
Other liabilities	2.278.880,51	1.364
<b>Total Liabilities</b>	<b>9.353.177,13</b>	<b>5.452</b>

The increase in advance payments received is related to the various strategic projects started in 2021. These projects will continue in 2022 and will be partially financed by the deposits.

Other liabilities include expenses of € 1.440.651,29 (2020: T€ 1.336) that will be cash-effective after the balance sheet date.

As in prior year, all of the balance has a residual term of up to one year.

1.7. Obligations from donations not yet used in accordance  
with the regulations (liabilities and accruals from appropriated accounts)

<b>List of donations</b>					
	<b>Year</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing Balance</b>
<b>Echo Support</b>					
	2017	11.419,41	1.145.082,22	1.153.455,53	3.046,10
	2018	3.046,10	939.095,38	443.016,83	499.124,65
	2019	499.124,65	600.340,48	1.086.576,17	12.888,96
	2020	12.888,96	327.040,98	339.929,94	0,00
<b>ADA Support</b>					
	2017	0,00	360.000,00	225.370,00	134.630,00
	2018	134.630,00	0,00	119.468,93	15.161,07
	2019	15.161,07	289.995,62	266.742,56	38.414,13
	2020	38.414,13	38.404,13	38.414,13	38.404,13
	2021	38.404,13	19.704,12	56.448,14	1.660,11
<b>Nairobi</b>					
SOS-Norway	2018	56.975,58	46.521,20	0	103.496,78
SOS-Norway	2019	103.496,78	434.928,65	487.347,73	51.077,70
SOS-Norway	2020	51.077,70	270.497,08	277.929,16	43.645,62
SOS-Norway	2021	43.645,62	499.357,24	372.735,48	170.267,37
SOS-Austria	2018	0	15.064,38	0	15.064,38
SOS-Austria	2019	15.064,38	193.023,17	197.769,16	10.318,39
SOS-Austria	2020	10.318,39	78.478,31	35.802,29	52.994,41
SOS-Austria	2021	52.994,41	5.698,41	55.455,82	3.237,00
SOS-Denmark	2021	0,00	40.277,20	0,00	40.277,20
SOS-Italy	2021	0,00	10.196,83	6.333,57	3.863,26
<b>ESAF</b>					
SOS-Denmark	2021	0,00	386.525,58	177.246,03	209.279,55
SOS-Norway	2021	0,00	120.919,99	77.309,49	43.610,50
<b>Almaty</b>					
EU4YOUTH	2018	0	6.063,23	0	6.063,23
EU4YOUTH	2019	6.063,23	36.086,93	34.700,38	7.449,78
EU4YOUTH	2020	7.449,78	36.792,01	25.420,47	18.821,32
EU4YOUTH	2021	18.821,32	0,00	14.849,32	3.972,00

<b>Appropriated and general donations</b>					
	<b>Year</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing Balance</b>
General donations	2017	57.867,99	11.144,53	0,00	69.012,52
Appropriated donations		66.538,57	71.421,30	7.115,65	130.844,22
General donations	2018	69.012,52	5.070,93	6,40	74.077,05
Appropriated donations		130.844,22	791.354,00	400.662,48	521.535,74
General donations	2019	74.077,05	53.377,75	35.444,88	92.009,92
Appropriated donations		521.535,74	146.097,88	555.020,84	112.612,78
General donations	2020	92.009,92	9.171,48	2.388,83	98.792,57
Appropriated donations		112.612,78	2.481.243,66	1.830.155,36	763.701,08
General donations	2021	98.792,57	70.384,03	67.391,55	101.785,05
Appropriated donations		763.701,08	3.128.547,78	3.099.607,12	792.641,74
Sponsorship money incl. interest*					
	2017	67.914,53	204.496,38	68.339,09	204.071,82
	2018	204.071,82	168.340,44	324.948,08	47.464,18
	2019	47.464,18	175.285,50	87.164,44	135.585,24
	2020	135.585,24	156.687,12	139.367,54	152.904,82
	2021	152.904,82	149.247,33	122.685,11	179.467,04

\*) Since 1.1.2017 the sponsorship funds are shown off-balance-sheet (see also section" III.1.9 Off-balance-sheet transactions"). The figures in the 2017-2021 year contain only sponsorship moneys received by SOS Children's Villages International which have not been forwarded to STS by end of the fiscal year.

Foreign currency accounts were converted at the exchange rate at 31.12.2021. Exchange rate differences and administrative costs were taken into account under "Disposal". Interest income less capital gains tax and expenses were included under "Additions".

## 1.8. Contingencies, financial commitments from the use of tangible assets

### 1.8.1. Contingencies

No contingencies are present in these financial statements.

### 1.8.2. Commitments from rental and leasing agreements

	2021 (amount in T€)	2020 (amount in T€)
Commitments for the following year:	551	765
Total commitments for the following five years:	2.654	3.723

## 1.9 Off-balance-sheet transactions

Sponsorship moneys, child-money-gifts and international transfers have been managed by the Shared Treasury Services department (STS) since 1.1.2017. These bank accounts managed by STS are off-balance sheet since fiscal year 2017.

The total balance of the bank accounts managed by STS as of 31.12.2021 amounts to € 46.213.750,51 (2020: T€ 55.654). A detail is shown in Annex 4.

The total amount in bank accounts which, due to legal reasons, are in the name of SOS Children's Villages International but are economically assigned to individual National Associations as opposed to SOS Children's Villages International - what are known as the KDI accounts – is € 21.394.093,42 (2020: T€ 17.899). A detailed list of these bank accounts can be found in Annex 3.

## 2. Notes to the profit and loss account

### 2.1. General

The profit and loss account was prepared on the basis of the total cost method.

### 2.2. Breakdown pursuant to § 22 of the 2002 Austrian Association Law

	2021	2020
<b>A. Membership fees</b>		
Income membership fees	41.926.584,37	40.600.807,24
Assigned expenses membership fees	-41.186.266,71	-41.222.922,05
<b>B. Public subsidies</b>		
Income public subsidies	0,00	0,00
Assigned expenses public subsidies	0,00	0,00
<b>C. Donations</b>		
Income donations	3.680.225,34	3.692.666,44
Assigned expenses donation	-3.680.225,34	-3.479.069,44
<b>D. Other receipt</b>		
Income other receipts	0,00	0,00
Assigned expenses other receipts	0,00	0,00
<b>E. Other sales</b>		
Other sales	7.869.242,42	4.693.276,25
Expenses allocated to other sales	-7.730.291,46	-3.005.455,15
<b>F. Other operating income</b>		
Other operating income	433.384,33	1.880.020,67
Assigned expenses to other operating income	-178.796,33	0,00
Subtotal of A-F (Operating Result)	1.133.856,62	3.159.323,95
Financial Result	45.235,48	-1.278.431,79
Taxes on income		
Net annual result	1.179.092,09	1.880.892,16

The differences between income and expenses are covered using the balances of the previous year.

### 2.3. Membership fees

The current method for calculating membership fees came into force in 2013, with minor adjustments in 2021.

The membership fee covers the costs of all the units of the General Secretariat (GSC). It comprises two components: a "Federation Fee" (until 2020: "governance fee") and a "Programme Support" (until 2020: "support fee"). The Federation Fee covers expenses incurred in connection with the management of the association. The Programme Support relates to expenses incurred in the GSC in the framework of direct support measures for individual members. The two components of the fee apply to all member associations in equal measure.

The membership fees of the NAs are paid by the PSAs on behalf of the respective NAs so as to keep administrative requirements and bank charges to a minimum.

This is the indirect membership fee, which is assigned to the PSAs in keeping with their share of international transfers.

Starting in 2021, the calculation logic was slightly adjusted. The most important change was that (effective from 2022) the associations that are self-sufficient with regards to international subsidies will pay their membership fees directly themselves.

More than 99.5% of membership fees related to 2021 were paid.

### 2.4. Donations

This includes donations that are mostly appropriated and are normally forwarded to the individual national associations.

### 2.5. Other income

This includes among other PSAs' special financing (including earmarked financing for strategic projects) as well as income from passing on the costs for digital fundraising support for MAs, plus income from passing on the costs of a range of licenses and maintenance costs plus settlement of the Donor Service Application = DSAPP to our national associations.

### 2.6. Other operating income

The miscellaneous income includes income from the disposal of fixed assets, income from the reversal of accruals, income from exchange profits and income from the reversal of bad debt allowances.

In 2020, this position also included T€ 1.058 grants from the Austrian government, related to the short-time working benefit ("Kurzarbeit") during the first COVID-19 lockdown.



## 2.7. Personnel expenses

Personnel expenses are broken down into the following categories:

	<b>2021</b>	<b>2020</b> (T€)
Salaries	29.487.669,44	28.025
Social security, payroll taxes and contributions	5.452.359,35	5.826
Expenses for severance payments and contributions to company-sponsored employee provision funds	1.106.874,31	1.491
Other HR costs	309.690,09	215
<b>Total personnel costs</b>	<b>36.356.593,19</b>	<b>35.557</b>

Of the 2021 expenses, € 25.434.708,00 (2020: T€ 24.690) is related to Austria operations and the remaining balance is related to the regions.

Of the salaries, € 1.960.904,48 (2020: T€ 1.737) is related to individual external contractors working for SOS through consulting (as opposed to employment) contract.

The changes in the personnel provisions (severance payments and anniversary payments) are reported under the “Expenses for severance payments and contributions to company-sponsored employee provision funds” line item.

The provisions for severance payments fell by €245,143.49 in the year under review (2020: T€ 161). The anniversary provisions increased in the year under review by € 180,225.40 (2020: T€ 131).

The line item “expenses for severance payments and contributions to company-sponsored employee provision funds” include € 755.938,66 (2020: T€ 1.284) relating to expenses for severance payments.

## 2.8. Other operating expenses

Details of the other operating expenses are in the table below.

	<b>2021</b>	<b>2020</b> (T€)
Transfer of restricted funds	2.493.560,03	1.376
External Consulting / Services	1.837.302,35	1.781
Maintenance & Repairs - IT	1.731.906,04	1.603
Travel expenses	1.069.530,44	738
License costs	1.035.065,90	399
External Consulting / Services – IT	961.036,43	390
Rent	947.162,85	1.126
Provision for transfer of restricted funds	941.186,00	1.071
Bank / Admin costs	692.491,99	555
Bad debt reserves	557.924,51	56
Other expenses	546.132,72	178
Events/ Activities	463.318,83	264
Trainings and Seminars	304.317,43	127
Maintenance & Repairs	303.770,93	224
IT / Telecom costs	264.311,11	260
Utilities	255.908,34	299
Contribution to other Associations	228.645,05	219
Audit / consulting fees	203.038,04	175
Marketing/ PR Costs	180.586,25	120
Insurance costs	170.653,30	67
Translations	168.571,01	101
Asset disposal	5.324,78	142
<b>Total other operating expenses</b>	<b>15.361.743,10</b>	<b>11.270</b>

The increase in other operating expenses is due to generally higher activities (after the strict Covid restrictions in 2020), high costs for strategic projects, increased IT costs (related to the new ERP system) and an increase in the transfer of restricted funds.

## 2.9. Derivative financial instruments

For hedging against exchange rate risks, the Shared Treasury Service department (STS) of SOS KDI invested in forward exchange contracts denominated in various currencies in 2021. It has to be differentiated between contracts that are on balance of SOS KDI because they are at risk of SOS KDI and those contracts that are off-balance of SOS KDI because no risk for SOS KDI can arise (see comment below).

### 2.9.1. Derivative financial instruments on balance of SOS-KDI

At balance sheet date, the forward exchange contracts relevant to the Balance Sheet of KDI that were still open were valued as follows:

Sell CCY	Amount	Buy CCY	Hedge Rate	31.12.2021 Rate	Due date	Book Value	Fair value (only negativ)	Fair value (only positive)
CAD	124.781,42	EUR	1,4943	1,4832	31.01.2022	124.850,35	- 4.701,74	
CAD	78.483,82	EUR	1,4849	1,4733	29.04.2022	79.082,55	- 2.253,84	
CAD	78.056,97	EUR	1,4930	1,4802	29.07.2022	78.565,41	- 2.408,59	
CAD	31.572,28	EUR	1,4765	1,4628	29.09.2022	31.880,73	- 520,24	
CHF	490.006,05	EUR	1,1075	1,1088	31.01.2022	490.901,44	- 35.368,42	
CHF	310.065,21	EUR	1,0939	1,0960	29.04.2022	309.331,93	- 18.473,44	
CHF	315.082,42	EUR	1,0764	1,0786	29.07.2022	314.684,54	- 13.620,77	
CHF	126.382,68	EUR	1,0735	1,0752	30.09.2022	126.307,61	- 5.135,00	
INR	-353.077,48	EUR	90,3000	86,7300	24.01.2022	365.445,14		24.449,35
INR	-339.540,96	EUR	93,9000	88,9200	05.05.2022	359.142,73		32.066,80
NOK	1.893.467,15	EUR	10,1841	10,0992	31.01.2022	1.912.162,43	- 35.051,42	
NOK	1.186.216,25	EUR	10,1600	10,0661	29.04.2022	1.202.584,48	- 14.775,47	
NOK	1.146.873,99	EUR	10,5086	10,3907	29.07.2022	1.155.695,87	- 49.073,70	
NOK	478.056,73	EUR	10,0842	9,9383	30.09.2022	483.955,43		1.282,50
SEK	1.079.992,39	EUR	10,3180	10,2745	31.01.2022	1.089.473,66	- 6.770,33	
SEK	679.603,36	EUR	10,2481	10,2027	29.04.2022	683.497,16		1.131,84
SEK	680.478,52	EUR	10,2349	10,1864	29.07.2022	684.030,84		2.943,58
SEK	273.147,17	EUR	10,1991	10,1472	30.09.2022	274.745,63		2.403,78
USD	-1.037.565,00	EUR	1,1949	1,1874	20.01.2022	1.044.416,83		56.703,81
USD	-1.005.479,50	EUR	1,2156	1,2063	02.05.2022	1.018.016,91		71.011,22
<b>TOTAL</b>							<b>- 188.152,96</b>	<b>191.992,88</b> <b>3.839,92</b>

### 2.9.2. Derivative financial instruments off-balance of SOS-KDI

In addition, STS also did hedging transactions for the transfers of PSA payments to the NAs which do not show up in KDI financial statements (see Section 1.9.).

The purpose of these hedges is to maintain the value of incoming funds needed to guarantee the organisation's ability to meet its budgeted financial obligations even if the exchange rates fall below the budgeted rates. As a consequence of these hedges, no profit can be made should the exchange rates rise above the exchange rates guaranteed in the contracts.

The calculated market value of the overall position of these hedging transactions related was € 2.397.408,83 (2020: € 6.247). This comprises transactions with a negative market value to the amount of € -953.100,01 (2020: € -6.753) and transactions with a positive market value to the amount of € 3.350.508,84 (2020: € 506). Due to current accounting standards, allowance would have to be made for negative market values through provision for contingent losses. However, as there was confirmation from all the Promoting and Supporting Associations at the accounting date that they would accept the impending loss in full, so that there was in fact no risk to SOS Children's Villages International, no accruals were entered directly for SOS KDI.

The market value of the open hedging transactions changes on the maturity dates and deviates from the valuation depending on the development of the underlying currency exchange rates.

## IV. Additional disclosures

### 1. Average number of employees

The average number of employees inclusive posted employees and EU-employees during the year under report was as follows:

	<b>2021</b>	<b>2020</b>
Austria	331	318
Regions	296	256
<b>Total KDI</b>	<b>627</b>	<b>574</b>

### 2. Audit costs for annual financial statements

Expenses for the auditor Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H. for fiscal year 2021 amount to € 80.291,00 (2020: T€ 100) net of tax. Thereof an amount of € 52.500,00 (2020: T€ 42) is related to the audit of the statutory financial statements of SOS KDI. Fees for other assurance services amount to € 27.791,00 (2020: T€ 53) and for other services amount to € 0,00 (2020: T€ 5).

### 3. Executive bodies of the association

The executive bodies of the association in accordance with the statutes applicable on the accounting date 31.12.2021 are:

- The General Assembly (all SOS member associations worldwide)
- The International Senate (as per current list of members on the website)
- The President
- The Management Team (from 23.6.2022: "Executive Board")
- The Arbitration Tribunal when convened

### 4. Remuneration paid to the members of the executive bodies

In the year under report, the members of the executive bodies of the association received emoluments in the amount of € 966.008,29 (2020: T€ 899). This amount includes salaries, insurance and payments in kind.

## 5. Representation

The President and Vice-president in year 2021 were:

President

- Siddhartha Kaul (from 22.06.2012 until 24.06.2021)
- Dereje Wordofa Gidda (since 24.06.2021)

Vice President

- Dr. Brigitte Johanne Trauernicht-Jordan (from 22.06.2012 until 24.06.2021)
- Beata Juvancz (since 24.06.2021)

The members of the Management Team during 2021 were:

- Ingrid Maria Johansen (Chief Executive Officer since 04.01.2021)
- Dr. Steffen Odalf Braasch (Chief Financial Officer since 02.01.2018; Interim Chief Executive Officer from 06.11.2019 until 03.01.2021)
- Mag. Michael Pörtl (Chief Operating Officer since 06.11.2019)

The association is represented by the Chief Executive Officer collectively together with another member of the Management Team or, in case of absence of the Chief Executive Officer, the association is represented collectively by two members of the Management Team in each case.

## 6. The International Senate

The International Senate is the overriding policy and supervisory body of the Federation.

The functions of the International Senate are:

- Taking decisions relating to applications for membership and the resignation or expulsion of members, such decisions to be taken by a two-thirds majority of Senate members present;
- Approving the General Secretariat's annual budget and audited annual financial statements;
- Submitting proposals to the General Assembly relating to the basic policy of the Federation;
- Providing overall direction for and approving the Federation's strategic plan;
- Providing overall direction for and approving the Federation's binding policies;
- Drawing up rules of procedure for itself, the Senate committees, the Management Council, the Management Team and the General Secretariat, all such decisions to be taken by a simple majority;
- Selecting, appointing and dismissing the members of the Management Council and the Management Team at the proposal of the President of the Federation supported by a designated Senate committee;
- Discharging the Management Team;

- Setting the amount of the annual membership fees;
- Approving the participation of the Federation in corporate enterprises;
- Selecting the regular auditors (or statutory auditors), if this is required before the next General Assembly (effective 23.06.2022);
- All other tasks and activities in the interest of the Federation that are not expressly assigned to another body of the Federation.

The International Senate can establish standing as well as temporary committees. It has the right to delegate specific supervisory functions and decisions to those committees. The President shall propose the members of these committees for approval by the Senate.

During the General Assembly of 2021, the International Senate was newly elected on 24.06.2021. The members of the International Senate during 2021 were:

Members of the International Senate – until the General Assembly (24.06.2021):

- Siddhartha KAUL – President of SOS-Kinderdorf International
- Gitta TRAUERNICHT - Vice-President of SOS-Kinderdorf International
- Doris ALBISSER
- Mikhail BARRANIKOV
- Daniel BARROY
- Norawat CHAROEN-RAJAPARK
- Elisabeth GRIEG
- Martha Escalera GUZMAN
- Reem Atalla HABAYEB
- Petra HORN
- Michael WANDY KARLSSON
- Mariza KATAVIC
- Andreas KOVAR
- Maria Grazia LANZANI
- Maria Angeles LAPENA
- Lars Henrik MUNCH
- Gordon NZALO
- Dr. Martin ODUOR-OTIENO
- Francesc Torralba ROSELLO
- Maximo P SPERONI
- Philip Willem van VERSCHUER
- Kay VORWERK

Members of the International Senate – after the General Assembly (24.06.2021):

- GIDDA Dereje Wordofa – President of SOS-Kinderdorf International
- JUVANCZ Beata - Vice-President of SOS-Kinderdorf International
- AHMAD Aishah
- ALBISSER Doris
- BARROY Daniel
- BEN YAHIA RAJHI Nahed (until 28 April 2022)
- CAMPOS Pedro Paulo
- DANEVICS Kārlis
- GRIEG Elisabeth
- HORN Petra (until 10 June 2022)
- IDRIS Lana (replacing Petra HORN from 10 June 2022)
- JINSI Rakesh
- KARLSSON WANDY Michael
- KOVAR Andreas
- KIAMA Susan
- LANZANI Maria Grazia
- MUNCH Lars Henrik
- NAHUM Gabi
- NZALO Gordon
- RAHARINARIVONIRINA Maria (replacing BEN YAHIA RAJHI Nahed from 28 April 2022)
- SARMIENTO Mel Senen
- URQUIZO MARTINS Luis-Roberto
- VAN VERSCHUER Philip
- VORWERK Kay

Ex Officio:

- Ingrid Johansen - Chief Executive Officer
- Steffen Braasch - Chief Financial Officer
- Michael Pöttl - Chief Operating Officer



## 7. Events after the balance sheet date

The start of the war in the Ukraine in February 2022 is a pivotal geopolitical event that has spurred a major global aid program across the Federation - funded by earmarked donations to the member associations. However, major financial effects on the financial and earnings situation of the association (SOS-KDI) are not expected.

On 3 August 2022, SOS CV Panama informed the public and SOS KDI in a press conference that lawsuits were being filed in Panama against SOS KDI due to alleged historical abuse cases in the years 1980-2000 towards children in the care of SOS CV Panama, an independent member association at the time in question and today. In the days that followed, 36 lawsuits were actually filed in court.

The service of the lawsuits can take several months and has not yet taken place at the time of preparing the balance sheet. The legal proceedings themselves can go through several instances and could take several years in total. Panamanian judgements are not enforceable in Austria.

According to the preliminary assessment of an Austrian law firm consulted, SOS KDI has a good chance of defending itself against the lawsuits in all cases. At the time the balance sheet was prepared, it was not possible to assess the future impact on SOS KDI's balance sheet or the possible impact on its reputation.

Innsbruck, September 13, 2022



Ingrid Maria Johansen



Dr. Steffen Odalf Braasch



Mag. Michael Pörtl

**List of Offices**

**Annex 1**

IO WCNA	International Office West, Central and North Africa	Senegal
IB Lome (WCNA)*	International Branch Office Lome	Togo
IB Casablanca (WCNA)	International Branch Office Casablanca	Marocco
IO ESAF	International Office Eastern & Southern Africa	Ethopia
IB Nairobi (ESAF)	International Branch Office Nairobi	Kenya
IB Johannesburg (ESAF)	International Branch Office Johannesburg	South Africa
IO LAAM	International Office Latin America & the Carribean	Bolivia
IB Montevideo (LAAM)	International Branch Office Montevideo	Uruguay
IB San Jose (LAAM)	International Branch Office San Jose	Costa Rica
IO ASIA	International Office Asia	India
IB Skopje (EUCM)	International Branch Office Skopje	Macedonia
IB Almaty (EUCM)	International Branch Office Almaty	Kazakhstan
IB Tallinn (EUCM)	International Branch Office Tallinn	Estonia
IB Amman (EUCM)	International Branch Office Amman	Jordan
SA Gulf Area	SOS-Children's Villages International	UAE
GSC Offices Austria (incl. SOS KDI PSA)	International Office	Austria

\* As a result of a reorganisation in 2020/2021 IB Yaounde has been replaced by IB LOME within the WCNA region.

**SCHEDULE OF FIXED ASSETS according to art. 226 (1) Austrian Commercial Code (UGB) as of December 31, 2021**

**TRANSLATION**

	Historical cost resp. Cost of production				Balance as of 31.12.2021	Accumulated depreciation				Balance as of 31.12.2021	Book value	Book value
	Opening balance 1.1.2021	Additions	Reclassification	Disposals		Opening balance 1.1.2021	Additions	Disposals	FX Effect		31.12.2021	31.12.2020
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	
<b>FIXED ASSETS</b>												
I. Intangible assets												
1. Concessions, rights	2.975.242,09	158.037,41	1.390.821,62	17.199,89	4.506.901,23	2.614.676,57	480.670,64	16.057,08	-642,19	3.078.647,94	1.428.253,29	360.565,52
2. Prepayments	1.390.821,62	665.010,00	-1.390.821,62	0,00	665.010,00	0,00	0,00	0,00	0,00	0,00	665.010,00	1.390.821,62
	<u>4.366.063,71</u>	<u>823.047,41</u>	<u>0,00</u>	<u>17.199,89</u>	<u>5.171.911,23</u>	<u>2.614.676,57</u>	<u>480.670,64</u>	<u>16.057,08</u>	<u>-642,19</u>	<u>3.078.647,94</u>	<u>2.093.263,29</u>	<u>1.751.387,14</u>
II. Tangible assets												
1. Land, similar rights and buildings, including buildings on leasehold land and investments in third-party buildings	5.439.595,73	42.525,89	63.815,65	336.394,45	5.209.542,82	4.220.246,48	91.310,37	327.842,20	16.349,47	4.000.064,12	1.209.478,69	1.219.349,25
2. Other equipment, furniture and equipment	5.756.870,05	588.871,91	9.104,05	649.138,70	5.705.707,31	4.487.589,21	387.307,49	577.644,24	27.277,16	4.324.529,62	1.381.177,69	1.269.280,84
3. Low Value Investments	0,00	97.955,05	0,00	97.955,05	0,00	0,00	97.955,05	97.955,05	0,00	0,00	0,00	0,00
4. Prepayments and construction in process	77.375,09	0,00	-72.919,70	4.455,39	0,00	0,00	0,00	0,00	0,00	0,00	0,00	77.375,09
	<u>11.273.840,87</u>	<u>729.352,85</u>	<u>0,00</u>	<u>1.087.943,59</u>	<u>10.915.250,13</u>	<u>8.707.835,69</u>	<u>576.572,91</u>	<u>1.003.441,49</u>	<u>43.626,63</u>	<u>8.324.593,74</u>	<u>2.590.656,38</u>	<u>2.566.005,18</u>
III. Financial assets												
1. Investments	51.250,00	0,00	0,00	0,00	51.250,00	0,00	0,00	0,00	0,00	0,00	51.250,00	51.250,00
2. Investment securities (uncertificated securities)	1.610.456,21	0,00	0,00	998.000,00	612.456,21	13.881,10	0,00	0,00	0,00	13.881,10	598.575,11	1.596.575,11
	<u>1.661.706,21</u>	<u>0,00</u>	<u>0,00</u>	<u>998.000,00</u>	<u>663.706,21</u>	<u>13.881,10</u>	<u>0,00</u>	<u>0,00</u>	<u>0,00</u>	<u>13.881,10</u>	<u>649.825,11</u>	<u>1.647.825,11</u>
	<u>17.301.610,79</u>	<u>1.552.400,26</u>	<u>0,00</u>	<u>2.103.143,48</u>	<u>16.750.867,57</u>	<u>11.336.393,36</u>	<u>1.057.243,55</u>	<u>1.019.498,57</u>	<u>42.984,44</u>	<u>11.417.122,78</u>	<u>5.333.744,78</u>	<u>5.965.217,43</u>

## Übersicht Kontoauszüge SOS-KDI-Konten per 31.12.2021

Land	Abkürzung	Konto	Institution	Kontonummer	Auszugsdatum	WHG	End Buchsaldo 2021	End Buchsaldo EUR 2021	31.12.2021		31.12.2020	
									31.12.2021 FX Rate	EUR value @31.12.2021	31.12.2020 FX Rate	End Buchsaldo EUR 2020
IB-ALMA												
KZ	IB Alma	IB-ALMA/ATYN-KZ00	JSC Altyn Bank	001-005487-031	31.12.2021	EUR	12.376,19	12.376,19	1,00	12.376,19	1,00	24.977,16
KZ	IB Alma	IB-ALMA/ATYN-KZ10	JSC Altyn Bank	001-005487-030	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	0,00
KZ	IB Alma	IB-ALMA/ATYN-KZ11	JSC Altyn Bank	001-005487-020	31.12.2021	KZT	2.198.565,56	4.442,62	494,60	4.445,18	514,75	16,20
KZ	IB Alma	IB-ALMA/KZKO-KZALM11	JSC Kazkommertsbank	KZ199261802164140000	31.12.2021	KZT	0,00	0,00	494,60	0,00	514,75	0,00
IB-AMMA												
AM	IB Amma	IB-AMMA/SGME-JOU1	Societe Generale de Banque-Jordanie	133 001 360 553177 01 3	31.12.2021	JOD	106.828,25	132.066.073,68	0,81	132.491,94	1,00	0,00
IB-JOHA												
ZA	IB Johannesburg (ESAF)	IB-JOHA/NEDS-ZAH6	Nedbank Randburg	1984629646	31.12.2021	ZAR	5.151.351,17	282.989,96	18,19	283.172,75	17,91	287.701,87
ZA	IB Johannesburg (ESAF)	IB-JOHA/NEDS-ZAH7	Nedbank Randburg	1984406094	31.12.2021	ZAR	926.048,19	50.872,54	18,19	50.905,40	17,91	48.575,28
ZA	IB Johannesburg (ESAF)	IB-JOHA/NEDS-ZAH8	Nedbank Randburg	037984525870	31.12.2021	ZAR	779.806,47	42.838,74	18,19	42.866,41	17,91	42.296,62
IB-LAPA												
BO	IO LAAM/BANI-BO10	IO-LAAM/BANI-BO10	Banco Bisa S.A.	060903201-1	31.12.2021	USD	41.475,15	36.471,29	1,14	36.477,70	1,22	63.678,61
BO	IO LAAM/BANI-BO21	IO-LAAM/BANI-BO21	Banco Bisa S.A.	060922-001-5	31.12.2021	BOB	950.488,04	119.743,51	7,85	121.065,86	8,42	158.546,10
IB-NAIR												
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWES10	CFC Stanbic Bank Kenya Limited	100000392779	31.12.2021	USD	313.209,90	275.422,00	1,14	275.470,45	1,22	100.897,22
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWES11	CFC Stanbic Bank Kenya Limited	100000392531	31.12.2021	USD	18.292,77	16.085,80	1,14	16.088,63	1,22	312.969,41
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWES12	CFC Stanbic Bank Kenya Limited	100000392388	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	1.240,93
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWESG1	CFC Stanbic Bank Kenya Limited	100000459458	31.12.2021	KES	23.739.090,09	184.324,02	128,66	184.517,43	133,38	128.568,14
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWESG2	CFC Stanbic Bank Kenya Limited	100000459253	31.12.2021	KES	825.305,28	6.408,15	128,66	6.414,87	133,38	0,00
IB-SANJ												
CR	IB San Jose (LAAM)	IB-SANJ/BNCR-CR10	Banco Nacional de Costa Rica	100-02-080-0000136	31.12.2021	USD	163.685,14	143.936,99	1,14	143.962,30	1,22	485.790,08
CR	IB San Jose (LAAM)	IB-SANJ/BNCR-CR11	Banco Nacional de Costa Rica	100-01-000-1276393	31.12.2021	CRC	5.293.313,64	7.209,34	729,91	7.252,01	745,54	76.432,82
IB-SKOP												
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK01	Stopanska Banka a.d. Skopje	0009484280	31.12.2021	EUR	97.752,97	97.752,97	1,00	97.752,97	1,00	71.232,11
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK02	Stopanska Banka a.d. Skopje	0009054134	31.12.2021	EUR	20.687,00	20.687,00	1,00	20.687,00	1,00	20.376,16
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK11	Stopanska Banka a.d. Skopje	0016830358	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	0,00
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK1J	Stopanska Banka a.d. Skopje	0009484337	31.12.2021	MKD	0,00	0,00	61,86	0,00	61,46	0,00
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK12	Stopanska Banka a.d. Skopje	200000028748852	31.12.2021	MKD	2.567.732,00	41.428,40	61,86	41.508,76	61,46	9.263,85
IB-TALL												
EE	IB Tallinn (EUCB)	IB-TALL/HABA-EE03	Swedbank AS	221057664223	31.12.2021	EUR	83.856,43	83.856,43	1,00	83.856,43	1,00	54.398,06
EE	IB Tallinn (EUCB)	IB-TALL/HABA-EE04	Swedbank AS	221018698584	31.12.2021	EUR	109.928,22	109.928,22	1,00	109.928,22	1,00	91.105,77
IB-YAOU												
CM	IB Yaounde (WCAF)	IB-YAOU/CITI-CM00	Citibank N.A. Cameroon	005400600422	31.12.2021	EUR	0,00	0,00	1,00	0,00	1,00	160.203,39
CM	IB Yaounde (WCAF)	IB-YAOU/CITI-CMM1	Citibank N.A. Cameroon	005400602459	31.12.2021	XAF	26.914.567,00	39.600,63	667,61	40.315,11	661,78	2.553,26
IB-LOME												
TG	IB-LOME	IB-LOME/ECOC-TGF1	ECOBANK Togo	TG0550170114000058100691	31.12.2021	XOF	121.441.691,00	183.015,39	659,47	184.151,84	0,00	0,00
IO-ASIA												
KH	IO ASIA	IO-ASIA/ANZB-KH10	ANZ Royal Bank Cambodia Ltd.	3782289	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	0,00
KH	IO ASIA	IO-ASIA/TCAB-KH10	J Trust Royal Bank	3782289	31.12.2021	USD	584,46	513,95	1,14	514,04	1,22	0,00
IN	IO ASIA	IO-ASIA/SCBL-INA1	Standard Chartered Bank	52005066189	31.12.2021	INR	29.436.848,06	347.431,73	84,69	347.581,46	89,23	211.325,61
IN	IO ASIA	IO-ASIA/SCBL-INA3	Standard Chartered Bank	520-0-503389-2	31.12.2021	INR	53,52	0,63	84,69	0,63	89,23	0,60
IO-ESAF												
ET	IO ESAF	IO-ESAF/CBET-ET13	Commercial Bank of Ethiopia	1000001080807	31.12.2021	USD	441.987,85	388.663,25	1,14	388.731,62	1,22	243.350,63
ET	IO ESAF	IO-ESAF/CBET-ET14	Commercial Bank of Ethiopia	1000192915833	31.12.2021	USD	50.790,45	44.662,72	1,14	44.670,58	1,22	33.949,93
ET	IO ESAF	IO-ESAF/CBET-ETB3	Commercial Bank of Ethiopia	10000-009204-05	31.12.2021	ETB	3.132.493,40	55.199,09	56,34	55.603,76	48,07	6.495,39
IO-LAAM												
UY	IO LAAM	IB-MONT/ABNA-UYC1	Banco Santander	38.03.732 UYU	31.12.2021	UYU	36.383,85	715,27	50,84	715,64	51,73	409,89
UY	IO LAAM	IB-MONT/BSCH-UY10	Banco Santander	38.03.732 USD	31.12.2021	USD	21.582,38	18.978,53	1,14	18.981,86	1,22	14.719,63
IO-MENA												
MA	IO MENA	IO-MENA/BCMA-MAD2	ATTIARIWAFABANK	007780000300500040000157	31.12.2021	MAD	0,00	0,00	10,52	0,00	10,87	43.620,63
MA	IO MENA	IO-MENA/BCMA-MAD3	ATTIARIWAFABANK	007780000300200030026050	31.12.2021	MAD	0,00	0,00	10,52	0,00	10,87	23.498,57
IB-CASA												
MA	IO MENA	IB-CASA/BCMA-MAD2	ATTIARIWAFABANK	007780000300500040000157	31.12.2021	MAD	820.570,30	77.909,15	10,52	77.977,63	10,87	31.719,63
MA	IO MENA	IB-CASA/BCMA-MAD3	ATTIARIWAFABANK	007780000300200030026050	31.12.2021	MAD	315.208,70	29.927,53	10,52	29.953,84	10,87	11.719,63
IO-WCNA												
MA	IO WCNA	IO-WCNA/SGSN-SNF1	Société Générale Sénégal	14000563619	31.12.2021	XOF	1.408.581,00	2.122,76	659,47	2.135,95	659,47	0,00
IO-WCAF												
SN	IO WCNA	IO-WCNA/BICI-SN00	BICIS PRESTIGE	0952807936100290	01.01.2021	EUR	288.374,23	288.374,23	1,00	288.374,23	1,00	263.827,53
SN	IO WCNA	IO-WCNA/BICI-SNF2	BICIS PRESTIGE	0952807936100096	02.01.2021	XOF	190.218.291,00	286.663,29	659,47	288.443,35	652,23	152.535,11
NA-BA												
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BA00	Raiffeisen Bank dd Bosnia I Hercego	BA391611000000891779 - X	31.12.2021	EUR	578.964,72	578.964,72	1,00	578.964,72	1,00	567.675,51
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BA10	Raiffeisen Bank dd Bosnia I Hercego	030000626-9 USD	31.12.2021	USD	4.315,53	3.794,87	1,14	3.795,54	1,22	3.522,64
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BAW1	Raiffeisen Bank dd Bosnia I Hercego	BA391611000000891779	31.12.2021	BAM	135.553,59	68.952,43	1,96	69.152,94	1,95	38.860,35
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BAW2	Raiffeisen Bank dd Bosnia I Hercego	030001358-8	31.12.2021	BAM	55,16	28,06	1,96	28,14	1,95	15,42
NA-BD												
BD	NA Bangladesh	NA-BD/SCBL-BD10	Standard Chartered SCB Bank	01512336401	31.12.2021	USD	119.041,70	104.679,65	1,14	104.698,07	1,22	457.967,87
NA-BI												
BI	NA Burundi	NA-BI/BRBU-BI00	Banque de la Republique du Burundi	3320/277	31.12.2021	EUR	114.670,82	114.670,82	1,00	114.670,82	1,00	31.603,76
BI	NA Burundi	NA-BI/BRBU-BI01	Banque de la Republique du Burundi	3320278	31.12.2021	EUR	81.907,70	81.907,70	1,00	81.907,70	1,00	111.725,68
BI	NA Burundi	NA-BI/BCRB-BIY1	Banque de la Republique du Burundi	BI66131010020000202482	31.12.2021	BIF	752.480.102,00	331.809,95	2.267,80	331.809,95	2.369,89	39.481,99

Land	Abkürzung	Konto	Institution	Kontonummer	Auszugsdatum	WHG	End Buchsaldo 2021	End Buchsaldo EUR 2021	31.12.2021 FX Rate	EUR value @31.12.2021	31.12.2020 FX Rate	End Buchsaldo EUR 2020
NA-CD												
CD	NA CD	NA-CD/BKIG-RW10	Banque de Kigali	040-00200994-43 US	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	0,00
CD	NA CD	NA-CD/BKIG-RW12	Banque de Kigali	040-06049986-32 USD	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	0,00
CD	NA CD	NA-CD/TRMS-CD12	Trust Merchant Bank S.A	00017-11000-50295370401-73	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	0,00
NA-CF												
CF	NA Central African Rep.	NA-CF/CBCA-CFM1	CBCA Commercial Bank Centrafrique	37124605401-51	31.12.2021	XAF	0,00	0,00	667,61	0,00	661,78	0,00
CF	NA Central African Rep.	NA-CF/CBCA-CFM2	CBCA Commercial Bank Centrafrique	CF4220002002003712413930196	31.12.2021	XAF	0,00	0,00	667,61	0,00	661,78	0,00
CF	NA Central African Rep.	NA-CF/CBCA-CFM3	CBCA Commercial Bank Centrafrique	CF4220002002003712424990136	31.12.2021	XAF	63.185.566,00	92.967,80	667,61	94.645,14	661,78	124.582,17
NA-CI												
CI	NA Cote d'Ivoire	NA-CI/BICI-CIF1	Banque Int. pour le Commerce et	CI0060155001171980008027	31.12.2021	XOF	1.048.467.813,00	1.580.064,82	659,47	1.589.876,36	652,23	33.092,44
CI	NA Cote d'Ivoire	NA-CI/BICI-CIF2	Banque Int. pour le Commerce et	CI0060155000775730005931	31.12.2021	XOF	293.857.409,00	442.849,79	659,47	445.599,70	652,23	615.341,40
NA-DJ												
DJ	NA Djibouti	NA-DJ/BCIM-DJX1	BRED Banque Populaire	DJ52100030001010545126200152	31.12.2021	DJF	59.923.872,00	295.123,01	202,41	296.045,28	217,44	135.193,74
NA-CM												
CM	NA Cameroon	NA-CM/CITI-CMM2	Citibank N.A. Cameroon	10007000020005400200976	31.12.2021	XAF	11.951.096,00	17.584,19	667,61	17.901,45	661,78	153.005,34
CM	NA Cameroon	NA-CM/ECOC-CMM1	ECOBANK Cameroun S.A.	CM2110029260110132840630183	31.12.2021	XAF	181.872.302,00	267.597,00	667,61	272.425,01	661,78	153.005,34
NA-ET												
ET	NA Ethiopia	NA-ET/CBET-ET12	Commercial Bank of Ethiopia	1000001091283	31.12.2021	USD	3.875.418,52	3.407.860,11	1,14	3.408.459,56	1,22	1.761.112,26
ET	NA Ethiopia	NA-ET/CBET-ET11	Commercial Bank of Ethiopia	1000001088867	31.12.2021	USD	2.149.146,96	1.889.858,39	1,14	1.890.190,82	1,22	243.458,06
ET	NA Ethiopia	NA-ET/CBET-ETB1	Commercial Bank of Ethiopia	1000000937464	31.12.2021	ETB	8.883,89	156,55	56,34	0,00	48,07	440,00
ET	NA Ethiopia	NA-ET/CBET-ETB2	Commercial Bank of Ethiopia	1000000971417	31.12.2021	ETB	1.395.038,44	24.582,61	56,34	24.762,82	48,07	405.658,78
ET	NA Ethiopia	NA-ET/CBET-ETB3	Commercial Bank of Ethiopia	1000000880117	01.01.2021	ETB	202.980,90	3.576,82	56,34	3.603,04	48,07	1.028.852,72
NA-GM												
GM	NA Gambia	NA-GM/SCBL-GM10	Standard Chartered Bank Gambia Ltd.	001101309902000106	31.12.2021	USD	210.980,98	185.526,71	1,14	185.559,35	1,22	165.588,70
GM	NA Gambia	NA-GM/SCBL-GM12	Standard Chartered Bank Gambia Ltd.	001101309902000203	01.01.2021	GMD	1.241.202,30	20.594,03	60,21	20.616,27	63,70	53.213,23
NA-GN												
GN	NA Guinea Rep.	NA-GN/BICI-GN01	Banque Int. pour le Commerce et	09842 067532001 33	31.12.2021	EUR	59.537,90	59.537,90	1,00	59.537,90	1,00	215.418,46
GN	NA Guinea Rep.	NA-GN/BICI-GN10	Banque Int. pour le Commerce et	09842 067532001 33	31.12.2021	USD	397.403,00	349.457,44	1,14	349.518,91	1,22	410.873,78
GN	NA Guinea Rep.	NA-GN/BICI-GN11	Banque Int. pour le Commerce et	09842 027601 010 97	31.12.2021	USD	197.171,97	173.383,72	1,14	173.414,22	0,00	0,00
GN	NA Guinea Rep.	NA-GN/ECOC-GNY1	Ecobank Guinee	1,00017E+16	31.12.2021	GNF	600.000,00	57,09	10.509,30	0,00	0,00	0,00
NA-GQ												
GOM1	NA Equatorial Guinea	NA-GQ/NAGC-GOM1	Banco Nacional de Guinea Ecuatorial	50005000023710267530113	31.12.2021	XAF	66.085.006,00	97.233,88	667,61	98.988,18	661,78	117.010,81
NA-GW												
GW	NA Guinea Bissau	NA-GW/ECOC-GW00	ECOBANK Guinea Bissau	GW1430100118180063760141	31.12.2021	EUR	337.051,82	337.051,82	1,00	337.051,82	1,00	200.000,27
GW	NA Guinea Bissau	NA-GW/ECOC-GW11	ECOBANK Guinea Bissau	GW14301001181800637602	31.12.2021	USD	169.367,00	169.367,00	1,14	148.959,54	1,22	158.469,43
NA-IQ												
IQ	NA Iraq	NA-IQ/RTBA-IQ00	Region Trade Bank for Investment	IO18RTBA005003403631400	31.12.2021	EUR	3.466,29	3.466,29	1,00	3.466,29	1,00	48.740,97
IQ	NA Iraq	NA-IQ/RTBA-IQ01	Region Trade Bank for Investment	003403611400	01.01.2021	IOD	0,00	0,00	1.659,48	0,00	1.783,25	3.392,35
NA-KAREN												
KE	NA Kenya	NA-KAREN/SBIC-KEC4	CFC Stanbic Bank Kenya Limited	100000459528	31.12.2021	KES	81.076,23	629,52	128,66	630,18	133,38	34.867,69
KE	NA Kenya	NA-KAREN/SBIC-KE10	CFC Stanbic Bank Kenya Limited	100000392612	31.12.2021	USD	111.483,13	98.033,00	1,14	98.050,25	1,22	11.248,23
NA-KO												
KO	NA Kosovo	NA-KO/RBKO-KO00	Raiffeisen Bank Kosovo	1501001000698977	31.12.2021	EUR	0,00	0,00	1,00	0,00	1,00	11,64
NA-LK												
LK	NA Sri Lanka	NA-LK/HBLI-LK10	Hatton National Bank (FCBU)	906020000018	31.12.2021	USD	392.426,45	345.081,30	1,14	345.142,00	1,22	314.769,12
NA-LR												
LR	NA Liberia	NA-LR/IBLR-LR10	INTERNATIONAL BANK (LIBERIA) Ltd	00-1219-7005-3080-202	31.12.2021	USD	658.764,64	579.286,53	1,14	579.388,43	1,22	191.373,15
LR	NA Liberia	NA-LR/IBLR-LR11	INTERNATIONAL BANK (LIBERIA) Ltd	00-1219-1005-3080-101	31.12.2021	LRD	3.000,00	18,07	164,87	18,20	200,68	14,95
NA-MA												
MA	NA Morocco	NA-MA/BCMA-MAD1	ATTIJARIWAFI BANK	120R300763	31.12.2021	MAD	70.800,00	6.722,11	10,52	6.728,02	10,87	377,16
NA-MZ												
MZ13	NA Mosambik	NA-MZ/CGDI-MZ13	BCI Fomento	7097499810002	31.12.2021	USD	2.320,06	2.040,15	1,14	2.040,51	1,22	13.334,91
MZ14	NA Mosambik	NA-MZ/CGDI-MZ14	BCI Fomento	16588280510002	31.12.2021	USD	742,69	653,09	1,14	653,20	1,22	608,06
MZ15	NA Mosambik	NA-MZ/CGDI-MZ15	BCI Fomento	000800007097499810180	31.12.2021	MZN	52.688.442,77	712.776,55	72,89	722.898,30	91,12	298.360,62
MZ16	NA Mosambik	NA-MZ/CGDI-MZ16	BCI Fomento	000800007097499810180 - X	31.12.2021	MZN	629.761,52	8.519,50	72,89	8.640,48	91,12	33.344,39
MZ17	NA Mosambik	NA-MZ/CGDI-MZ17	BCI Fomento	14779346910002	31.12.2021	USD	36.135,78	31.776,10	1,14	31.781,69	1,22	29.585,54
MZ18	NA Mosambik	NA-MZ/CGDI-MZ18	BCI Fomento	5212731610002	31.12.2021	USD	3.951,69	3.474,93	1,14	3.475,54	1,22	3.235,38
MZ19	NA Mosambik	NA-MZ/CGDI-MZ19	BCI Fomento	16590133210002	31.12.2021	USD	329.469,28	289.719,73	1,14	289.770,69	1,22	278.220,86
MZ20	NA Mosambik	NA-MZ/CGDI-MZ20	BCI Fomento	000800004779346910195	31.12.2021	MZN	57.092,16	772,35	72,89	783,32	91,12	23.225,36
NA-NE												
NEF1	NA Nigeria	NA-NE/AFRI-NEF1	Bank of Africa - Niger	01092440052	31.12.2021	XOF	60.785.658,00	91.605,37	659,47	92.174,20	652,23	93.196,66
NEF2	NA Nigeria	NA-NE/AFRI-NEF2	Bank of Africa - Niger	NE0380100102152100423510	27.12.2018	XOF	461.099.447,00	694.887,35	659,47	699.202,30	652,23	424.259,50
NA-NG												
NG	NA Nigeria	NA-NG/CITI-NG10	Citibank Nigeria	0006049048	31.12.2021	USD	564.249,41	496.174,30	1,14	496.261,57	1,22	545.018,27
NG	NA Nigeria	NA-NG/CITI-NG13	Citibank Nigeria	0006049969	31.12.2021	USD	14.194,65	12.482,11	1,14	12.484,30	1,22	13.450,75
NA-PS												
PS	NA Palestine	NA-PS/ARAB-PS00	Arab Bank PLC	PS55ARAB000000009050707834530	31.12.2021	EUR	11.112,55	11.112,55	1,00	11.112,55	1,00	418.438,74
PS	NA Palestine	NA-PS/ARAB-PS10	Arab Bank PLC	9050707834510	31.12.2021	USD	17.852,30	15.698,47	1,14	15.701,23	1,22	2.033,36
PS	NA Palestine	NA-PS/ARAB-PS11	Arab Bank PLC	9050/707835/510	31.12.2021	USD	10.275,12	10.275,12	1,14	10.276,93	1,22	7.415,50
PS	NA Palestine	NA-PS/ARAB-PSU1	Arab Bank PLC	9050-707834-570	31.12.2021	ILS	266.430,40	75.328,79	3,53	75.408,74	3,93	155.333,70
PS	NA Palestine	NA-PS/PALS-PS10	Arab Bank PLC	0450/1382955/001/3000/000	31.12.2021	USD	23.158,91	20.368,85	1,14	20.368,43	1,22	511.564,84
PS	NA Palestine	NA-PS/PALS-PSU1	Arab Bank PLC	0450/1382955/099/3000/004	31.12.2021	ILS	513.078,37	145.064,43	3,53	145.218,39	3,93	31.188,33
PS	NA Palestine	NA-PS/PALS-PS01	Arab Bank PLC	0450/1382955/033/3000/002	31.12.2021	EUR	-3,58	-3,58	1,00	-3,58	1,00	-3,58
PS	NA Palestine	NA-PS/PALS-PSU2	Arab Bank PLC	0450/1382955/099/3000/005	31.12.2021	ILS	327.806,50	92.681,87	3,53	92.780,24	3,93	31.188,33
NA-RW												
RW	NA Rwanda	NA-RW/BPRW-RWX2	Banque Populaire du Rwanda	400418314911257	31.12.2021	RWF	8.920.612,00	7.563,21	1.179,48	7.563,21	1.210,42	48.461,93
RW	NA Rwanda	NA-RW/ECOC-RW01	ECOBANK	0011013800833802	31.12.2021	EUR	31.750,45	31.750,45	1,00	31.750,45	1,00	64.866,33
RW	NA Rwanda	NA-RW/ECOC-RW10	ECOBANK	0011013800833901	31.12.2021	USD	563.366,40	495.397,82	1,14	495.484,96	1,22	475.884,24

Land	Abkürzung	Konto	Institution	Kontonummer	Auszugsdatum	WHG	End Buchsaldo 2021	End Buchsald EUR 2021	31.12.2021 FX Rate	EUR value @31.12.2021	31.12.2020 FX Rate	End Buchsaldo EUR 2020
NA-SD												
SD	NA Sudan	NA-SD/BAKH-SD00	Bank of Khartoum	1046599/EUR	31.12.2021	EUR	478,64	478,64	1,00	478,64	1,00	480,19
SD	NA Sudan	NA-SD/BAKH-SD01	Bank of Khartoum	1391512 EUR	31.12.2021	EUR	511.743,42	511.743,42	1,00	511.743,42	1,00	310.224,28
SD	NA Sudan	NA-SD/BAKH-SD02	Bank of Khartoum	1391512 EUR - X	31.12.2021	EUR	74.591,89	74.591,89	1,00	74.591,89	1,00	0,00
SD	NA Sudan	NA-SD/BAKH-SDX1	Bank of Khartoum	1391512/SDG	31.12.2021	SDG	55.345.012,57	110.727,67	497,90	111.158,00	67,34	52.564,43
SD	NA Sudan	NA-SD/BAKH-SDX2	Bank of Khartoum	1046599/SDG	31.12.2021	SDG	0,00	0,00	497,90	0,00	67,34	0,00
SD	NA Sudan	NA-SD/NILB-SDX3	El Nilein Industrial Development	140307	31.12.2021	SDG	275.345,13	550,88	497,90	553,02	67,34	964,66
SD	NA Sudan	NA-SD/NILB-SDX4	El Nilein Industrial Development	1330	31.12.2021	SDG	32.605.130,08	65.232,44	497,90	65.485,96	67,34	29.512,55
NA-SL												
SL	NA Sierra Leone	NA-SL/SCBL-GM11	Standard Chartered Bank Gambia Ltd.	87 00 1322 47700	31.12.2021	USD	13.292,47	11.688,77	1,14	11.690,83	1,22	10.882,98
SL	NA Sierra Leone	NA-SL/SCBL-SL10	Standard Chartered Bank Sierra Leon	8700100922300	31.12.2021	USD	214.098,38	188.268,01	1,14	188.301,13	1,22	204.654,02
SL	NA Sierra Leone	NA-SL/SCBL-SLM1	Standard Chartered Bank Sierra Leon	0100100922300	31.12.2021	SLL	2.580.941.935,68	201.773,70	12.791,27	201.773,70	12.367,92	204.241,55
NA-SO												
SO	NA Somalia	NA-SO/CITI-KE12	Citibank N.A.	0102417019	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	7,86
SO	NA Somalia	NA-SO/CITI-KE13	Citibank N.A.	0102988001	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	304.895,92
SO	NA Somalia	NA-SO/CITI-KE14	Citibank N.A.	102417003	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	3.202,53
SO	NA Somalia	NA-SO/CITI-KE15	Citibank N.A.	102417011	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	41,24
SO	NA Somalia	NA-SO/SBIC-KEWES10	CFC Stanbic Bank Kenya Limited	0100006691147	31.12.2021	USD	39.248,02	34.512,86	1,14	34.518,93	1,22	675,90
SO	NA Somalia	NA-SO/SBIC-KEWES11	CFC Stanbic Bank Kenya Limited	0100006691123	31.12.2021	USD	153.233,22	134.746,06	1,14	134.769,76	1,22	127.510,08
SO	NA Somalia	NA-SO/PBSM-SO10	Premier Bank Limited	20300045005	31.12.2021	USD	3.935,51	3.460,70	1,14	3.461,31		
NA-SS												
KE	NA Kenya	NA-SS/SBIC-KEWES18	CFC Stanbic Bank Kenya Limited	0100002212786	31.12.2021	USD	126.641,48	111.362,54	1,14	111.382,13	1,22	43.468,91
KE	NA Kenya	NA-SS/SBIC-KEWES20	CFC Stanbic Bank Kenya Limited	0100003243766	31.12.2021	USD	149.601,38	131.552,39	1,14	131.575,53	1,22	120.587,60
NA-SX												
SX	NA Somaliland	NA-SX/SBIC-KEWAI10	CFC Stanbic Bank Kenya Limited	0100002957811	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	0,00
SX	NA Somaliland	NA-SX/SBIC-KEWES14	CFC Stanbic Bank Kenya Limited	100000392469	31.12.2021	USD	237.133,82	208.524,29	1,14	208.560,97	1,22	117.742,50
SX	NA Somaliland	NA-SX/SBIC-KEWES15	CFC Stanbic Bank Kenya Limited	100000392857	31.12.2021	USD	69.941,96	61.503,66	1,14	61.514,48	1,22	52.615,00
NA-TD												
TD	NA Chad	NA-TD/ECOC-TDM1	Ecobank Tchad SA	60001000010180501370136	31.12.2021	XAF	77.316.693,00	113.759,57	667,61	115.812,03	661,78	7.801,07
TD	NA Chad	NA-TD/ECOC-TDM2	Ecobank Tchad SA	60001 00005 01805013702 70	31.12.2021	XAF	30.316.944,00	44.606,70	667,61	45.411,50	661,78	8.657,58
NA-TG												
TG	NA Togo	NA-TG/ECOC-TGF1	ECOBANK Togo, B.P. 3302	7010181400054803	31.12.2021	XOF	171.041.675,00	257.763,69	659,47	259.364,30	652,23	285.476,24
TG	NA Togo	NA-TG/ECOC-TGF2	ECOBANK Togo, B.P. 3303	TG0550170118140005480118	31.12.2021	XOF	412.261.490,00	621.287,43	659,47	625.145,37	652,23	46.394,91
NA-UG												
UG	NA Uganda	NA-UG/SBIC-UG10	Stanbic Bank Uganda Ltd.	9030008172349	31.12.2021	USD	61.839,17	54.378,45	1,14	54.388,01	1,22	50.629,74
UG	NA Uganda	NA-UG/SBIC-UGX1	Stanbic Bank Uganda Ltd.	9030005748347	31.12.2021	UGX	6.164.594,00	1.529,11	4.031,50	1.529,11	4.460,50	1.418,14
NA-VN												
VN	NA Vietnam	NA-VN/SCBL-VN10	Standard Chartered Bank	88000207111	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	918.749,47
										21.394.093,42		
											17.254.716,77	

Folgende Einheiten sind nach der rechtlichen Beurteilung im Vergleich zum Vorjahr nicht mehr SOS-Kinderdorf International zuzuordnen:

Land	Abkürzung	Konto	Institution	Kontonummer	Auszugsdatum	WHG	End Buchsaldo 2021	End Buchsald EUR 2021	31.12.2021 FX Rate	EUR value @31.12.2021	31.12.2020 FX Rate	End Buchsald EUR 2020
NA-CV												
CV	NA Cape Verde	NA-CV/CANB-CV00	BCN - BANCO CABO-VERDIANO DE	67646 15 002	31.12.2021	EUR	0,00	0,00	1,00	0,00	1,00	0,00
CV	NA Cape Verde	NA-CV/CANB-CV10	BCN - BANCO CABO-VERDIANO DE	67646 15 001	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	23.403,32
NA-BF												
BF	NA Burkina Faso	NA-BF/ECOC-BFF1	Ecobank Burkina	BF0830001818170152410479	31.12.2021	XOF	0,00	0,00	659,47	0,00	652,23	122.867,88
BF	NA Burkina Faso	NA-BF/ECOC-BFF2	Ecobank Burkina	0180181701524102	31.12.2021	XOF	0,00	0,00	659,47	0,00	652,23	35.249,78
BF	NA Burkina Faso	NA-BF/ECOC-BFF3	Ecobank Burkina	BF0830001818170152410188	31.12.2021	XOF	0,00	0,00	659,47	0,00	652,23	243.900,57
BF	NA Burkina Faso	NA-BF/ECOC-BFF4	Ecobank Burkina	1.70015E-+11	31.12.2021	XOF	0,00	0,00	659,47	0,00	652,23	21.213,48
BF	NA Burkina Faso	NA-BF/ECOC-BFF5	Ecobank Burkina	1.80182E-+14	31.12.2021	XOF	0,00	0,00	659,47	0,00	652,23	21.614,92
NA-AO												
AO	NA Angola	NA-AO/BAIP-AO00	Banco Angolano de Investimentos	AO06 0040 0000 2495 9105 15216	31.12.2021	EUR	0,00	0,00	1,00	0,00	1,00	64.687,42
AO	NA Angola	NA-AO/BAIP-AO10	Banco Angolano de Investimentos	AO06004000003297144715143	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	40.046,77
AO	NA Angola	NA-AO/BAIP-AO11	Banco Angolano de Investimentos	AO06 0040 0000 2495 9105 1511 9	31.12.2021	USD	0,00	0,00	1,14	0,00	1,22	55.910,83
AO	NA Angola	NA-AO/BAIP-AOX1	Banco Angolano de Investimentos	AO06004000002495910510172	31.12.2021	AOA	0,00	0,00	640,63	0,00	799,54	2.234,92
AO	NA Angola	NA-AO/BAIP-AOX2	Banco Angolano de Investimentos	AO06004000003297144710293	31.12.2021	AOA	0,00	0,00	640,63	0,00	799,54	709,58
AO	NA Angola	NA-AO/BAIP-AOX3	Banco Angolano de Investimentos	AO06004000003313792510184	31.12.2021	AOA	0,00	0,00	640,63	0,00	799,54	12.312,87
										TOTAL nicht mehr GSC-run in 2021	0,00	644.152,34
											17.898.869,11	

The total balance of the bank accounts managed by STS as of 31.12.2021 is split as follows:

<b>Bank</b>	<b>Currency</b>	<b>amount in local currency 31.12.2021</b>	<b>amount in EUR 31.12.2021</b>
DEUT-DE00	EUR	0,00	0,00
02BKAU0001	EUR	199.508,19	199.508,19
02BKAU0003	EUR	85.395,04	85.395,04
02BKAU0004	EUR	143.036,80	143.036,80
02BKAU1002	USD	111.543,55	98.103,39
02CITI0001	EUR	1.097.047,80	1.097.047,80
02COBA0001	EUR	474,33	474,33
02UBSW0001	EUR	0,00	0,00
02DEUT0002	EUR	4.480.035,00	4.480.035,00
02DEUT1003	USD	14.889.482,99	13.095.411,60
02DEUT2004	DKK	0,34	0,05
02DEUT3005	NOK	77.280.812,04	7.716.544,97
02DEUT4006	SEK	45.210.740,58	4.398.231,45
02DEUT5007	CHF	656.657,48	632.983,88
02DEUT6008	CAD	1.139.822,00	793.361,17
02DEUT7009	GBP	889.453,16	1.058.494,78
02DEUT9017	ISK	92.905.757,00	629.549,43
02DEUTA010	INR	201.757.309,69	2.382.289,75
02DEUTD011	MAD	337.198,00	32.043,45
02DEUTG012	KES	9,89	0,08
02DEUTU013	ILS	0,00	0,00
02DEUTU014	JOD	1,00	1,24
02DEUTU015	TND	0,00	0,00
02DEUTV016	LKR	1,95	0,01
02TUBD0009	EUR	7.096.324,65	7.096.324,65
02TUBD1011	USD	1.529.469,51	1.345.179,87
02TUBDH004	ZAR	4.359.900,99	239.666,27
02TUBDU008	ILS	200.155,04	56.650,59
02TUBDV007	THB	2.670.411,38	70.657,21
02TUBDV010	CNY	1.440.282,81	199.294,69
02TUBDW001	RUB	5.067.590,50	59.592,00
02TUBDW002	HUF	23.693.890,47	64.183,26
02TUBDW005	HRK	265.580,00	35.337,40
02TUBDW006	RON	28.483,25	5.757,45
02TUBDZ003	MXN	4.405.812,39	189.067,94
02BARC0001	EUR	741,04	741,04
02DEUTV001	HKD	77.896,47	8.785,73
			46.213.750,51

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TRANSLATION

## AUDITOR'S REPORT \*)

### Report on the Financial Statements

#### Audit Opinion

We have audited the financial statements of

#### **SOS-Kinderdorf International, Innsbruck.**

These financial statements comprise the balance sheet as of December 31, 2021, the income statement for the fiscal year then ended and the notes.

Based on our audit the accompanying financial statements were prepared in accordance with the legal regulations and present fairly, in all material respects, the assets and the financial position of the Association as of December 31, 2021 and its financial performance for the year then ended in accordance with Austrian Generally Accepted Accounting Principles.

#### Basis for Opinion

We conducted our audit in accordance with Austrian Standards on Auditing. Those standards require that we comply with International Standards on Auditing (ISA). Our responsibilities under those regulations and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Association in accordance with the Austrian General Accepted Accounting Principles and professional requirements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained until the date of this auditor's report is sufficient and appropriate to provide a basis for our opinion by this date.

#### Emphasis of Matter

We draw attention to the disclosures in section "Events after the balance sheet date" in the notes to the financial statements where management body reports, that due to alleged historical cases of abuse in an independent member association a lawsuit was brought against SOS-Kinderdorf International. The management body describes that the service of the claims has not yet taken place and that future accounting effects as well as possible effects on reputation cannot be estimated at present. Our opinion is not qualified in the respect of this matter.



## TRANSLATION

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with Austrian Generally Accepted Accounting Principles, for them to present a true and fair view of the assets, the financial position and the financial performance of the Association and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 Austrian Standards on Auditing, which require the application of ISA, 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 financial statements.

As part of an audit in accordance with Austrian Standards on Auditing, which require the application of ISA, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- identify and assess the risks of material misstatement of the financial statements, 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 Association's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## TRANSLATION

- conclude on the appropriateness of management's 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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Vienna, September 13, 2022

Ernst & Young  
Wirtschaftsprüfungsgesellschaft m.b.H.

Mag. (FH) Isabelle Vollmer mp  
Wirtschaftsprüferin / Certified Public Accountant

Mag. Hans-Erich Sorli mp  
Wirtschaftsprüfer / Certified Public Accountant

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\*) This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.

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TRANSLATION

## REPORT ON THE AUDIT OF ACCOUNTS

We conducted the audit of the accounts of

**SOS-Kinderdorf International, Innsbruck**  
(referred to as "the Association"),

for the period starting January 1, 2021 until December 31, 2021.

### *Responsibilities of Management for the Financial Management*

The management body of the association is responsible for the proper financial management of the association with regard to the correctness of accounting and the proper use of funds in accordance with the Association's bylaws. The management body of the association must ensure that an accounting system in accordance with the requirements of the association is in place and that the financial situation of the association is timely and sufficiently recognizable.

### *Auditor's Responsibility and Description of Kind and Scope of the Audit of Accounts*

Our responsibility is to express an opinion based on our audit procedures whether the correctness of the accounts was given in all material respects and whether the use of the funds of the association was in accordance with the Association's bylaws. Any detected flaws or threats to the existence of the association need to be revealed in our report and unusual sponsorship contributions received and disbursed, especially self-dealings, have to be discussed in detail.

In performing the audit, we adhered to the applicable legal provisions in Austria and the relevant expert opinions and standards of audits. Those standards require us to comply with our professional duties, including rules on independence, and to plan and perform the engagement with due regard to the principle of materiality so that we can provide our opinion with reasonable assurance.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the accounts, whether due to fraud or error. In making these risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the accounts in order to design audit procedures that are appropriate under the given circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Proper use of funds in accordance with the Association's bylaws is given when the funds are used to meet the objectives of the association, in particular to finance the activities envisaged for the realization of the objectives. The assessment of the economy or profitability of the management of the association is not the subject of the audit.

## TRANSLATION

The audit or review of the accounts, or the detection and investigation of criminal offenses, e.g. misappropriation or other infidelities and administrative offenses, is not the subject of the audit.

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

*Opinion*

In our opinion, which is based on the results of our audit, the correctness of accounts was given in all material respects and the use of funds was performed in accordance with the Association's by-laws for the period lasting from January 1, 2021 to December 31, 2021; no unusual receipts or expenses, especially self-dealings, were detected.

Vienna, September 13, 2022

Ernst & Young  
Wirtschaftsprüfungsgesellschaft m.b.H.

Mag. (FH) Isabelle Vollmer mp  
Wirtschaftsprüferin / Certified Public Accountant

Mag. Hans-Erich Sorli mp  
Wirtschaftsprüfer / Certified Public Accountant

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