

| | Code | 2020 |
|--|-------|-------------------------|
| | | 01-01-2020 - 31-12-2020 |
| BALANCE SHEET AFTER APPROPRIATION | | |
| ASSETS | | |
| FORMATION EXPENSES (explanation 6.1) | 20 | |
| FIXED ASSETS | 21/28 | 128.286,35 |
| Intangible fixed assets (explanation 6.2) | 21 | |
| 210000 - Website Development (D) | | 2.541,00 |
| 210009 - Depr. Website Development. (D) | | -2.541,00 |
| Tangible fixed assets (explanation 6.3) | 22/27 | 128.286,35 |
| Land and buildings | 22 | |
| Plant, machinery and equipment | 23 | 94.900,27 |
| 230200 - Equipment & Software (D) | | 130.718,25 |
| 230209 - Depr. Equipment (D) | | -56.229,93 |
| 231000 - Plant, machinery and equipment (D) | | 23.657,85 |
| 231009 - Plant, machinery and equipment: Depreciation (D) | | -3.245,90 |
| Furniture and vehicles | 24 | 33.386,08 |
| 240000 - Matériel Informatique (D) | | 8.372,81 |
| 241000 - Furniture and vehicles (D) | | 36.650,83 |
| 241009 - Furniture & vehicle in leasing : Depreciation (D) | | -11.637,56 |
| Leasing and similar rights | 25 | |
| Other tangible fixed assets | 26 | |
| Assets under construction and advance payments | 27 | |
| Financial fixed assets (explanation 6.4/6.5.1) | 28 | |
| Affiliated enterprises (explanation 6.15) | 280/1 | |
| Participating interests | 280 | |
| Amounts receivable | 281 | |
| Other enterprises linked by participating interests (explanation 6.15) | 282/3 | |
| Participating interests | 282 | |
| Amounts receivable | 283 | |
| Other financial assets | 284/8 | |
| Shares | 284 | |
| Amounts receivable and cash guarantees | 285/8 | |
| CURRENT ASSETS | 29/58 | 1.140.689,66 |
| Amounts receivable after more than one year | 29 | |
| Trade debtors | 290 | |
| Other amounts receivable | 291 | |
| Stocks and contracts in progress | 3 | |
| Stocks | 30/36 | |
| Raw materials and consumables | 30/31 | |
| Work in progress | 32 | |
| Finished goods | 33 | |
| Goods purchased for resale | 34 | |
| Immovable property intended for sale | 35 | |
| Advance payments | 36 | |
| Contracts in progress | 37 | |
| Amounts receivable within one year | 40/41 | 140.260,70 |
| Trade debtors | 40 | 140.260,70 |
| 404000 - Income receivable (D) | | 122.711,05 |
| 404001 - Suppliers with debit amount (D) | | 9.400,01 |
| 404010 - Membership fees receivable (D) | | 1.500,00 |
| 404100 - Credit Notes Receivable (D) | | 1.538,97 |
| 406000 - Advance payments (D) | | 5.110,67 |
| Other amounts receivable | 41 | |
| Current investments (explanation 6.5.1/6.6) | 50/53 | |
| Own shares | 50 | |
| Other investments | 51/53 | |

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| | | 01-01-2020 - 31-12-2020 |
| Cash at bank and in hand | 54/58 | 983.328,79 |
| <i>550002 - ING 49-65 (D)</i> | | 13.126,00 |
| <i>550003 - ING 57-73 (D)</i> | | 110.459,02 |
| <i>550004 - BE 60-76 (D)</i> | | 101.000,00 |
| <i>550005 - ING 4250PLN (D)</i> | | 2.988,83 |
| <i>550006 - ING5773PLN (D)</i> | | 620,66 |
| <i>550007 - ING4250SEK (D)</i> | | 160,71 |
| <i>550100 - ING 363-0956042-50 (D)</i> | | 754.973,57 |
| Deferred charges and accrued income (explanation 6.6) | 490/1 | 17.100,17 |
| <i>490000 - Deferred charges (D)</i> | | 17.100,17 |
| GL accounts not in the standard Belgian schema | AXX | |
| TOTAL ASSETS | 20/58 | 1.268.976,01 |

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| | | 01-01-2020 - 31-12-2020 |
| EQUITY AND LIABILITIES | | |
| EQUITY | 10/15 | 363.214,06 |
| Contribution (explanation 6.7.1) | 10/11 | |
| Capital | 10 | |
| Issued capital | 100 | |
| Uncalled capital | 101 | |
| Out of capital | 11 | |
| Share premium | 1100/10 | |
| Other | 1109/19 | |
| Revaluation surpluses | 12 | |
| Reserves | 13 | 363.214,06 |
| Unavailable reserves | 130/1 | |
| Legal reserve | 130 | |
| Reserves not available in respect of own shares held | 1311 | |
| Own shares acquisitions | 1312 | |
| Financial support | 1313 | |
| Other | 1319 | |
| Untaxed reserves | 132 | |
| Available reserves | 133 | 363.214,06 |
| 133000 - Own Resources Reserve Account (C) | | 363.214,06 |
| Accumulated profits (losses) | (+)/(-) 14 | |
| Investment grants | 15 | |
| Advance to associates on the sharing out of the assets | 19 | |
| PROVISIONS AND DEFERRED TAXES | 16 | |
| Provisions for liabilities and charges | 160/5 | |
| Pensions and similar obligations | 160 | |
| Taxation | 161 | |
| Major repairs and maintenance | 162 | |
| Environmental obligations | 163 | |
| Other liabilities and charges (explanation 6.8) | 164/5 | |
| Deferred taxes | 168 | |
| AMOUNTS PAYABLE | 17/49 | 905.761,95 |
| Amounts payable after more than one year (explanation 6.9) | 17 | |
| Financial debts | 170/4 | |
| Subordinated loans | 170 | |
| Unsubordinated debentures | 171 | |
| Leasing and other similar obligations | 172 | |
| Credit institutions | 173 | |
| Other loans | 174 | |
| Trade debts | 175 | |
| Suppliers | 1750 | |
| Bills of exchange payable | 1751 | |
| Advance payments received on contract in progress | 176 | |
| Other amounts payable | 178/9 | |
| Amounts payable within one year (explanation 6.9) | 42/48 | 325.467,62 |
| Current portion of amounts payable after more than one year falling due within one year | 42 | |
| Financial debts | 43 | |
| Credit institutions | 430/8 | |
| Other loans | 439 | |
| Trade debts | 44 | 161.070,05 |
| Suppliers | 440/4 | 161.070,05 |
| 440000 - Suppliers (C) | | 96.753,26 |
| 444000 - Invoice to be received (C) | | 64.316,79 |

Internal year statement - Extensive report (Enterprise)

| | Code | 2020 |
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| | | 01-01-2020 - 31-12-2020 |
| Bills of exchange payable | 441 | |
| Advance payments received on contract in progress | 46 | |
| Taxes, remuneration and social security (explanation 6.9) | 45 | 164.161,00 |
| Taxes | 450/3 | 82.567,14 |
| 451000 - VAT to pay (C) | | 1.869,00 |
| 451600 - VAT payable to be revised (C) | | 165,77 |
| 451900 - Current VAT account (C) | | 61.934,32 |
| 453000 - Taxes withheld (C) | | 18.598,05 |
| Remuneration and social security | 454/9 | 81.593,86 |
| 454000 - Social security contributions (C) | | 24.859,96 |
| 455000 - Remunerations (C) | | -2.780,88 |
| 456000 - Holiday pay (C) | | 59.514,78 |
| Other amounts payable | 47/48 | 236,57 |
| 489001 - Project contribution to be reimbursed (C) | | 236,57 |
| Accruals and deferred income (explanation 6.9) | 492/3 | 580.294,33 |
| 492000 - Accrued charges (C) | | 580.294,33 |
| GL accounts not in the standard Belgian schema | BXX | |
| TOTAL LIABILITIES | 10/49 | 1.268.976,01 |

Internal year statement - Extensive report (Enterprise)

| | Code | 2020 |
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| | | 01-01-2020 - 31-12-2020 |
| INCOME STATEMENT | | |
| Operating income | 70/76A | <u>5,942,55</u> |
| Turnover (explanation 6.10) | 70 | |
| Stocks of finished goods and work and contracts in progress: increase (decrease) | (+)/(-) 71 | |
| Own work capitalised | 72 | |
| Other operating income (explanation 6.10) | 74 | <u>2,488,61</u> |
| 741010 - Reimbursement of withholding tax (C) | | 2,488,61 |
| Non-recurring profit (explanation 6.12) | 76A | <u>3,453,94</u> |
| 764000 - Other extraordinary income (C) | | 3,453,94 |
| Operating charges | 60/66A | <u>2,877,669,45</u> |
| Raw materials, consumables | 60 | |
| Purchases | 600/8 | |
| Stocks: decrease (increase) | (+)/(-) 609 | |
| Services and other goods | 61 | <u>2,110,491,07</u> |
| 610010 - Rent Archives (D) | | 2,380,61 |
| 610100 - Charges renting costs (D) | | 59,097,67 |
| 610110 - Office maintenance (D) | | 5,270,78 |
| 612300 - Documentation (D) | | 58,843,11 |
| 612310 - Studies & Surveys (D) | | 3,029,02 |
| 612400 - Printing-offices supplies (D) | | 13,639,12 |
| 612500 - Communication Costs (D) | | 26,608,67 |
| 612600 - Postal Charges (D) | | 5,393,41 |
| 613000 - Office insurance (D) | | 1,216,01 |
| 613200 - Honorar expert Audit/Accounting (D) | | 66,775,15 |
| 613300 - Other (website, design logo, translation, legal) (D) | | 33,347,43 |
| 613500 - Frais administratifs divers (D) | | 12,384,99 |
| 613600 - Design, logo & autres (D) | | 92,641,15 |
| 613701 - Other Printing and Design Cost: ELF Guidelines (D) | | 4,360,00 |
| 615000 - Carry over grant to next accounting year (D) | | 580,294,33 |
| 615100 - Travel costs-Train, Flight (D) | | 30,555,34 |
| 615101 - Others Travel costs (Taxi, Car Rental, Public Transport,...) (D) | | 7,070,34 |
| 615102 - Research Coordinator: Taxi, Train, Bus (D) | | 157,24 |
| 615103 - Research Coordinator- Hotel Accomodation and Per Diems (D) | | -32,40 |
| 615105 - Research Coordinator: Flights (D) | | 188,00 |
| 615200 - Hotel Costs (D) | | 19,188,28 |
| 615201 - Per Diems (D) | | 1,575,00 |
| 615300 - A4 - Meetings of the foundation (D) | | 417,76 |
| 615304 - A4 - Other meeting costs (D) | | 2,082,92 |
| 615305 - A4 - Representation - Executive Director (D) | | 3,321,60 |
| 615306 - A4 - Representation costs : other (D) | | 2,601,90 |
| 615307 - A4 - Representation costs - Lunch (D) | | 1,599,10 |
| 615308 - A4 - ELF Members as speakers / moderators (D) | | 181,50 |
| 615500 - A5 - Publicity (D) | | 56,840,17 |
| 615501 - Publications (D) | | 143,079,49 |
| 615700 - Hotel Costs (D) | | 83,472,64 |
| 615710 - Transport - Project related (D) | | 13,811,98 |
| 615720 - Events Material (D) | | 211,987,19 |
| 615730 - Gifts (D) | | 2,153,62 |
| 615740 - Experts Contributions (D) | | 430,607,39 |
| 615750 - Organisation Fees (D) | | 32,763,96 |
| 615900 - A5 - Autres (D) | | 1,522,47 |
| 616514 - Other publication costs (D) | | 939,87 |
| 617000 - Temporary staff costs (D) | | 99,124,26 |
| Remuneration, social security costs and pensions (explanation 6.10) | (+)/(-) 62 | <u>741,836,26</u> |
| 620000 - Gros Salary (D) | | 534,126,64 |
| 621000 - Employeur contribution (ONSS) (D) | | 112,995,73 |
| 623000 - Other personnel charges (D) | | 33,33 |
| 623100 - Language courses, vocational training (D) | | 19,330,26 |
| 623200 - Provision Holiday Pay (D) | | 9,876,82 |
| 623201 - Meal Vouchers (D) | | 19,439,50 |
| 623202 - Eco Cheques (D) | | 722,00 |
| 623401 - Administration Fees - Meal Voucher (D) | | 2,100,49 |
| 623402 - Administration Fees - Secretariat Social (D) | | 10,946,21 |
| 623800 - Other costs (D) | | 32,265,28 |

Internal year statement - Extensive report (Enterprise)

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| | | 01-01-2020 - 31-12-2020 |
| Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets <i>630200 - Depreciation. tangible assets (D)</i> | 630 | 15.764,81 |
| | | 15.764,81 |
| Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) (explanation 6.10) | (+)/(-) 631/4 | |
| Provisions for liabilities and charges: Appropriations (uses and write-backs) (explanation 6.10) | (+)/(-) 635/8 | |
| Other operating charges (explanation 6.10) <i>640200 - Taxes diverses (D)</i> | 640/8 | 8.623,15 |
| | | 8.623,15 |
| Operating charges carried to assets as restructuring costs | (-) 649 | |
| Non-recurring costs (explanation 6.12) <i>664000 - Other extraordinary charges (D)</i> | 66A | 954,16 |
| | | 954,16 |
| Operating profit (loss) | (+)/(-) 9901 | -2.871.726,90 |
| Financial income | 75/76B | -38,54 |
| Recurring financial profit | 75 | -38,54 |
| Income from financial fixed assets | 750 | |
| Income from current assets | 751 | |
| Other financial income (explanation 6.11) <i>754000 - Realised exchange gains (C)</i> | 752/9 | -38,54 |
| <i>756200 - Differences payments (C)</i> | | -14,00 |
| <i>757010 - Payment differences on purchase (C)</i> | | 2,12 |
| | | -26,66 |
| Non recurring profit (explanation 6.12) | 76B | |
| Financial charges | 65/66B | 6.997,01 |
| Recurring financial costs (explanation 6.11) | 65 | 6.997,01 |
| Debt charges <i>650000 - Interest, commissions related to debt (D)</i> | 650 | 90,09 |
| | | 90,09 |
| Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs) | (+)/(-) 651 | |
| Other financial charges <i>654000 - Realised exchange losses (D)</i> | 652/9 | 6.906,92 |
| <i>656200 - Difference payment (D)</i> | | 1.597,16 |
| <i>659000 - Bank Charges (D)</i> | | 1.431,32 |
| <i>659990 - Calculation differences (D)</i> | | 3.878,43 |
| | | 0,01 |
| Non recurring financial costs (explanation 6.12) | 66B | |
| Gain (loss) for the period before taxes | (+)/(-) 9903 | -2.878.762,45 |
| Transfer from deferred taxes | 780 | |
| Transfer to deferred taxes and untaxed reserves | 680 | |
| Income taxes (explanation 6.13) | (-)(+) 67/77 | -8.407,79 |
| Income taxes <i>672000 - Charges for the previous financial year (D)</i> | 670/3 | 8.407,79 |
| | | 8.407,79 |
| Adjustment of income taxes and write-back of tax provisions | 77 | |
| Gain (loss) for the period before taxes | (+)/(-) 9904 | -2.887.170,24 |
| Transfer from untaxed reserves | 789 | |
| Transfer to untaxed reserves | 689 | |
| GL accounts not in the standard Belgian schema | WXX | 3.023.991,24 |
| <i>731000 - Membership fees (C)</i> | | 35.375,00 |
| <i>732000 - Donations > 500 euros (C)</i> | | 13.218,19 |
| <i>736000 - Parliament Grant (C)</i> | | 2.710.157,00 |
| <i>736001 - Carry over grant previous accounting year (C)</i> | | 21.493,94 |
| <i>738000 - Contributions from members (new mostly for FNF) (C)</i> | | 100.000,00 |
| <i>739000 - Project contributions (C)</i> | | 143.747,11 |
| Gain (loss) of the period available for appropriation | (+)/(-) 9905 | 136.821,00 |

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| | | 01-01-2020 - 31-12-2020 |
| APPROPRIATION ACCOUNT | | |
| Profit (loss) to be appropriated | (+)/(-) 9906 | 136.821,00 |
| Gain (loss) of the period available for appropriation | (+)/(-) (9905) | 136.821,00 |
| Profit (loss) brought forward | (+)/(-) 14P | |
| Withdrawals from capital and reserves | 791/2 | |
| from capital and share premium account | 791 | |
| from reserves | 792 | |
| Transfer to capital and reserves | 691/2 | 136.821,00 |
| to capital and share premium account | 691 | |
| to legal reserve | 6920 | |
| to other reserves | 6921 | 136.821,00 |
| <i>692100 - Appropriation to other reserves (D)</i> | | 136.821,00 |
| Profit (loss) to be carried forward | (+)/(-) (14) | |
| Owners' contribution in respect of losses | 794 | |
| Profit to be distributed | 694/7 | |
| Dividends | 694 | |
| Directors' or managers' entitlements | 695 | |
| Employees | 696 | |
| Other beneficiaries | 697 | |

Internal year statement - Extensive report (Enterprise)

| | Code | 2020 |
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| | | 01-01-2020 - 31-12-2020 |
| LIST OF CONTROLS CARRIED OUT ON ENTIRE SCHEME | | |
| BALANCE | | |
| <u>FIXED ASSETS</u> | | |
| 22/27 = 22 + 23 + 24 + 25 + 26 + 27 | | OK |
| 280/1 = 280 + 281 | | OK |
| 282/3 = 282 + 283 | | OK |
| 284/8 = 284 + 285/8 | | OK |
| 28 = 280/1 + 282/3 + 284/8 | | OK |
| 21/28 = 21 + 22/27 + 28 | | OK |
| <u>CURRENT ASSETS</u> | | |
| 29 = 290 + 291 | | OK |
| 30/36 = 30/31 + 32 + 33 + 34 + 35 + 36 | | OK |
| 3 = 30/36 + 37 | | OK |
| 40/41 = 40 + 41 | | OK |
| 50/53 = 50 + 51/53 | | OK |
| 50 <= 1312 | | OK |
| 29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1 | | OK |
| <u>CAPITAL AND RESERVES</u> | | |
| 10 = 100 - 101 | | OK |
| 11 = 1100/10 + 1109/19 | | OK |
| 10/11 = 10 + 11 | | OK |
| 130/1 = 130 + 1311 + 1312 + 1313 + 1319 | | OK |
| 13 = 130/1 + 132 + 133 | | OK |
| 10/15 = 10/11 + 12 + 13 + 14 + 15 - 19 | | OK |
| <u>PROVISIONS FOR LIABILITIES AND CHARGES</u> | | |
| 160/5 = 160 + 161 + 162 + 163 + 164/5 | | OK |
| 16 = 160/5 + 168 | | OK |
| <u>CREDITORS</u> | | |
| 170/4 = 170 + 171 + 172 + 173 + 174 | | OK |
| 175 = 1750 + 1751 | | OK |
| 17 = 170/4 + 175 + 176 + 178/9 | | OK |
| 43 = 430/8 + 439 | | OK |
| 44 = 440/4 + 441 | | OK |
| 45 = 450/3 + 454/9 | | OK |
| 42/48 = 42 + 43 + 44 + 45 + 46 + 47/48 | | OK |
| 17/49 = 17 + 42/48 + 492/3 | | OK |
| <u>BALANCE TOTAL</u> | | |
| 20/58 = 20 + 21/28 + 29/58 | | OK |
| 10/49 = 10/15 + 16 + 17/49 | | OK |
| 20/58 = 10/49 | | OK |
| INCOME STATEMENT AND APPROPRIATION ACCOUNT | | |
| 70/76A = 70 + 71 + 72 + 74 + 76A | | OK |
| 60 = 600/8 + 609 | | OK |
| 60/66A = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649 + 66A | | OK |
| 9901 = 70/76A - 60/66A | | OK |
| 75 = 750 + 751 + 752/9 | | OK |
| 75/76B = 75 + 76B | | OK |
| 65 = 650 + 651 + 652/9 | | OK |
| 65/66B = 65 + 66B | | OK |
| 9903 = 9901 + 75/76B - 65/66B | | OK |
| 67/77 = 670/3 - 77 | | OK |
| 9904 = 9903 + 780 - 680 - 67/77 | | OK |

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| | | 01-01-2020 - 31-12-2020 |
| $9905 = 9904 + 789 - 689$ | | Not (OK) |
| | | 136.821,00 -2.887.170,24 |
| $9906 = 9905 + 14P$ | | OK |
| $791/2 = 791 + 792$ | | OK |
| $691/2 = 691 + 6920 + 6921$ | | OK |
| $694/7 = 694 + 695 + 696 + 697$ | | OK |
| $(14) = 9906 + 791/2 - 691/2 + 794 - 694/7$ | | OK |
| CONTROLS WHERE THE DATA COMES FROM TWO FINANCIAL YEARS | | |
| The sections concerning last years annual account are highlighted with an asterisk | | |
| Evolution of the result brought forward : | | |
| $14^* = 14P$ | | OK |
| $14P = (14)^*$ | | OK |

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| Non-connected accounts | XXX | 01-01-2020 - 31-12-2020 |