

# Green European Foundation

Independent auditor's report on the financial year  
ended 31 December 2024

**Grant Thornton Bedrijfsrevisoren BV**

Registered Office  
Uitbreidingstraat 72/7  
2600 Anvers  
Belgium

[www.grantthornton.be](http://www.grantthornton.be)

**Independent auditor's report with respect to the Annual Accounts of Green European Foundation for the year ended 31 December 2024**

In accordance with our service contract dated 5 January 2021 with the European Union represented by the European Parliament, we report to you as independent auditor on the performance of our audit mandate which was entrusted to Grant Thornton Bedrijfsrevisoren BV. This report includes our opinion on the balance sheet as at 31 December 2024, the income statement for the year ended 31 December 2024 and the disclosures (all elements together the "Annual Accounts") and on the Final Statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 5 January 2021. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2024.

**Report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred****Unqualified opinion**

We have audited the Annual Accounts of the foundation Green European Foundation (the "Entity"), that comprise the balance sheet on 31 December 2024, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 639.957,39 and of which the income statement shows a profit for the year of € 44.199,30.

In our opinion, the Annual Accounts give a true and fair view of the Entity's net equity and financial position as at 31 December 2024, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in Luxemburg.

We have also audited the Final Statement of eligible expenditure actually incurred for the year ended 31 December 2024, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of the foundation Green European Foundation.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2024 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of European political parties and European political foundations.

**Basis for the unqualified opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. In addition, we have applied the IAASB-approved international auditing standards that are applicable on the current closing date and have not yet been approved at the national level. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

We have obtained from the Members of the Board and the officials of the Entity the explanations and information necessary for the performance of our audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Basis of Accounting and Restriction on Distribution**

We draw attention to the Final Statement of eligible expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred**

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in Luxemburg and the Final Statement of eligible expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determine to be necessary to enable the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that are free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible towards the European Parliament for the use of the grant awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

**Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred**

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of eligible expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts and the Final Statement of eligible expenditure actually incurred.

When performing our audit, we comply with the legal, regulatory and normative framework that applies to the audit of the financial statements in Belgium. However, a statutory audit does not provide assurance as to the future viability of the Entity nor as to the efficiency or effectiveness with which the governing body has conducted or will conduct the Entity's business. Our responsibilities regarding the assumption of going concern applied by the governing body are described below.

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of European political parties and European political foundations.

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

- Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
- Conclude on the appropriateness of the Members of the Board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity'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 Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;

- Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

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

## **Report on regulatory requirements**

### **Responsibilities of the Members of the Board**

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in Luxembourg, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the Grant Agreement between the European Parliament and the Entity ('the Funding Agreement'), Regulation (EU, Euratom) No. 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

### **Responsibilities of the auditor**

Our audit work included specific procedures to gather sufficient and appropriate audit evidence to verify, in all material respects, that the financial provisions and obligations of the grant award agreement, Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts have been met.

### **Independence matters**

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

### **Other communications**

- Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Luxembourg;
- The costs declared were actually incurred;
- The statement of revenue is exhaustive;
- The financial documents submitted by the entity to the European Parliament are consistent with the financial provisions of the Funding Agreement;
- While performing our audit of the annual accounts of the Foundation, we have not identified any material transactions undertaken for which the obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have not been met;
- While performing our audit of the annual accounts of the Foundation, we have not identified any material transactions undertaken for which the obligations arising from the Funding Agreement, in particular from Article II.9 and Article II.19 thereof, have not been met;

- Any surplus of Union funding is carried over to the next financial year and has been used in the first quarter of that financial year, pursuant to Article 222(7) of the Financial Regulation;
- Any surplus of own resources was transferred to the reserve;
- We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance with the international accounting standards will be subject to a separate audit opinion.

Vilvoorde, 26 June 2025

Grant Thornton Bedrijfsrevisoren BV  
Represented by

Gunther Loits  
Registered auditor

## **Annex 1: Annual accounts**

**Green Européan Foundation a.s.b.l.**

Association sans but lucratif

Siège social: L-8030 Strassen, 96 Rue du Kiem

RCS Luxembourg : F8270

**Comptes annuels pour l'année financière prenant fin  
au 31 Décembre 2024**



**Green Européan Foundation a.s.b.l**  
Association sans but lucratif  
Siège social: L-8030 Strassen, 96 Rue du Kiem  
RCS Luxembourg : F8270

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| ACTIF   | 31/12/2024        | 31/12/2023        |
|---|-------------------|-------------------|
| <b>A. Capital souscrit non versé</b>  | 0,00              | 0,00              |
| <b>B. Frais d'établissement</b>   | 0,00              | 0,00              |
| <b>C. Actif immobilisé</b>  | 32.736,60         | 8.280,12          |
| <b>I. Immobilisations incorporelles</b>   | <b>1.583,68</b>   | <b>2.006,71</b>   |
| 2. Concessions, brevets, licences, marques, droits et valeurs similaires              | 1.583,68          | 2.006,71          |
| <b>II. Immobilisations corporelles</b>  | <b>31.122,92</b>  | <b>6.243,41</b>   |
| 3. Installations, techniques et machines  |                   | 0,00              |
| 4. Autres installations, Outillage, Mobilier  | 31.122,92         | 6.243,41          |
| <b>III. Immobilisations financières</b>   | <b>30,00</b>      | <b>30,00</b>      |
| 1. Parts dans entreprises liées   | 0,00              | 0,00              |
| 8. Autres immobilisations financières   | 30,00             | 30,00             |
| <b>D Actif circulant</b>  | <b>607.220,79</b> | <b>776.605,07</b> |
| <b>I. Stock</b>   | <b>0,00</b>       | <b>0,00</b>       |
| 1. Matières premières et consommables   | 0,00              | 0,00              |
| 2. Produits et commandes en cours   | 0,00              | 0,00              |
| 3. Produits finis et marchandises   | 0,00              | 0,00              |
| 4. Acomptes versés  | 0,00              | 0,00              |
| <b>II. Créances</b>   | <b>92.108,77</b>  | <b>63.785,48</b>  |
| 1. Créances résultant de la vente et prestations                                      | 92.083,00         | 60.656,98         |
| a) dont la durée est < ou = à 1 an  | 92.083,00         | 60.656,98         |
| b) dont la durée est > à 1 an   | 0,00              | 0,00              |
| 2. Créances sur des entreprises liées   | 0,00              | 0,00              |
| a) dont la durée est < ou = à 1 an  | 0,00              | 0,00              |
| b) dont la durée est > à 1 an   | 0,00              | 0,00              |
| 3. Créances sur des entreprises avec lesquelles la société a un lien de participation | 0,00              | 0,00              |
| 4. Autres créances  | 25,77             | 3.128,50          |
| a) dont la durée est < ou = à 1 an  | 25,77             | 3.128,50          |
| b) dont la durée est > à 1 an   | 0,00              | 0,00              |
| <b>IV. Avoirs en banque, ccp et en caisse</b>   | <b>515.112,02</b> | <b>712.819,59</b> |
| <b>E COMPTES DE REGULARISATION</b>  | <b>0,00</b>       | <b>0,00</b>       |
| Charges constatées d'avance   |                   | 0,00              |
| <b>TOTAL DU BILAN ( ACTIF)</b>  | <b>639.957,39</b> | <b>784.885,19</b> |

**BILAN**  
**Exercice 2024**

|  |                   |
|--|-------------------|
| <b>ACTIF</b>   | <b>639.957,39</b> |
| <b>C Actif immobilisé</b>  | <b>32.736,60</b>  |
| <b>I. Immobilisations incorporelles</b>                                  |                   |
| 2. Concessions, brevets, licences, marques, droits et valeurs similaires | 1.583,68          |
| <b>II. Immobilisations corporelles</b>                                   |                   |
| 3. Installations techniques et machines                                  | 0,00              |
| 4. Autres installations, outillage, mobilier                             | 31.122,92         |
| <b>III. Immobilisations financières</b>                                  |                   |
| 1. Parts dans entreprises liées  | 0,00              |
| 6. Prêts et créances immobilisées  | 30,00             |
| <b>D Actif circulant</b>   | <b>607.220,79</b> |
| <b>I. Stock</b>  | <b>0,00</b>       |
| 1. Produits finis et marchandises  | 0,00              |
| 2. Produits et commandes en cours  |                   |
| 4. Acomptes versés   |                   |
| <b>II. Créances</b>  | <b>92.108,77</b>  |
| 1. Créances résultant de la vente et prestations                         | 92.083,00         |
| a) dont la durée est < ou = à 1 an                                       |                   |
| 40 clients divers  | 92.083,00         |
| <u>Fact client à établir</u>   |                   |
| 2. Créances sur des entreprises liées                                    | 0,00              |
| a) dont la durée est < ou = à 1 an                                       |                   |
|  | 0,00              |
| 4 Autres créances  | 25,77             |
| a) dont la durée est < ou = à 1 an                                       |                   |
| 41120 Participation Fees   | 0,00              |
| 421320 Grant Européan  | 0,00              |
| 421321 Green Efa to receive  | 0,00              |
| 453000 Précompte Profession  | 13,00             |
| 454000 Onss  | 12,77             |
| <b>IV. Avoirs en banque, ccp et en caisse</b>                            | <b>515.112,02</b> |
| 550080 BNP PARIBAS PPAL  | 0,00              |
| 550017 BCEE PPAL   | 315.413,74        |
| 550089 VDK Bank  | 190.659,72        |
| 550040 VDK Bank/Spaarplu:  | 7.529,36          |
| 516010 Caisse  | 1.509,20          |
| <b>E COMPTES DE REGULARISATION</b>                                       | <b>0,00</b>       |
| Charges constatées d'avance  | 0,00              |
| 4812   |                   |

**TOTAL DU BILAN ( ACTIF)**

**639.957,39**

| <b>PASSIF</b>  |                   |                   |
|--|-------------------|-------------------|
|  | <b>31/12/2024</b> | <b>31/12/2023</b> |
| <b>A Fonds associatifs et réserves</b>                       | <b>58.459,52</b>  | <b>14.260,22</b>  |
| I. Fonds associatif  | 0,00              | 0,00              |
| II. Primes d'émission et primes assimilées                   | 0,00              | 0,00              |
| III. Réserves de réévaluation                                | 0,00              | 0,00              |
| IV. Autres Réserves "Allocation Own ressource"               | 14.260,22         | 36.252,09         |
| V. Résultats reportés  | 0,00              | 0,00              |
| VI. Résultat de l'exercice                                   | 44.199,30         | -21.991,87        |
| VII. Acomptes sur dividendes                                 | 0,00              | 0,00              |
| VIII. Subvention d'investissement                            | 0,00              | 0,00              |
| IX. Plus-values immunisées                                   | 0,00              | 0,00              |
| <b>B Dettes subordonnées</b>                                 | <b>0,00</b>       | <b>0,00</b>       |
| <b>C Provisions</b>  | <b>0,00</b>       | <b>0,00</b>       |
| <b>D Dettes non subordonnées</b>                             | <b>338.543,59</b> | <b>405.372,96</b> |
| 1. Emprunt obligataire                                       | 0,00              | 0,00              |
| 2. Dette envers des établissement de crédit                  | 0,00              | 0,00              |
| a) dont la durée résiduelle est < ou = à 1 an                | 0,00              | 0,00              |
| b) dont la durée résiduelle est > à 1 an                     | 0,00              | 0,00              |
| 3. Acomptes reçus sur commande                               | 0,00              | 0,00              |
| 4. Dettes sur achats et prestations de services              | 166.266,97        | 265.973,35        |
| a) dont la durée résiduelle est < ou = à 1 an                | 166.266,97        | 265.973,35        |
| b) dont la durée résiduelle est > à 1 an                     | 0,00              | 0,00              |
| 8. Dettes fiscales et dettes au titre de la sécurité sociale | 164.179,88        | 123.824,19        |
| a) dettes fiscales   | 164.179,88        | 123.824,19        |
| b) dettes au titre de la sécurité sociale                    | 0,00              | 0,00              |
| 9. Autres dettes   | 8.096,74          | 15.575,42         |
| a) dont la durée résiduelle est < ou = à 1 an                | 8.096,74          | 15.575,42         |
| b) dont la durée résiduelle est > à 1 an                     | 0,00              | 0,00              |
| <b>E Compte de régularisation</b>                            | <b>242.954,28</b> | <b>365.252,01</b> |
| Produits constatés d'avance                                  | 242.954,28        | 365.252,01        |
| <b>TOTAL DU BILAN ( PASSIF)</b>                              | <b>639.957,39</b> | <b>784.885,19</b> |

**BILAN**  
**Exercice 2024**

No RCSL:F8270  
Matricule: 20106100528

|  |            |                   |
|--|------------|-------------------|
| <b>PASSIF</b>  |            | <b>639.957,39</b> |
| <b>A Fonds associatifs</b>                             |            | <b>58.459,52</b>  |
| <b>I. Fonds associatifs et réserves</b>                |            | <b>0,00</b>       |
| 107000 Fonds associatifs                               |            |                   |
| <b>IV. Réserves</b>                                    |            | <b>14.260,22</b>  |
| 1384 Autres réserves                                   | 14.260,22  |                   |
| <b>V. Résultats reportés</b>                           |            | <b>0,00</b>       |
| 141 Résultats reportés                                 |            |                   |
| <b>VI. Résultat de l'exercice</b>                      |            | <b>44.199,30</b>  |
| <b>C Provisions</b>                                    |            | <b>0,00</b>       |
| <b>D Dettes non subordonnées</b>                       |            | <b>338.543,59</b> |
| <b>2. Dette envers des établissement de crédit</b>     |            | <b>0,00</b>       |
| a) dont la durée résiduelle est < ou = à 1 an          | 0,00       |                   |
| <b>3. Acomptes reçus sur commande</b>                  |            | <b>0,00</b>       |
| <b>4. Dettes sur achats et prestations de services</b> |            | <b>166.266,97</b> |
| a) dont la durée résiduelle est < ou = à 1 an          |            |                   |
| Fournisseurs   | 166.266,97 |                   |
| Fournisseurs divers                                    | 166.266,97 |                   |
| Fact.non parvenues                                     | 0,00       |                   |
| <b>8. Dettes fiscales</b>                              |            | <b>172.276,62</b> |
| a) dettes fiscales                                     | 164.179,88 |                   |
| 4560 Provision Pécule vacances                         | 86.864,88  |                   |
| 498550 TVA due   | 77.315,00  |                   |
| b) dettes sécurité sociale                             | 0,00       |                   |
| 4540 Securex Fiscal O.N.S.S                            | 0,00       |                   |
| 4550 Securex Provision C.P                             | 0,00       |                   |
| <b>9. Autres dettes</b>                                |            | <b>8.096,74</b>   |
| a) dont la durée résiduelle est < ou = à 1 an          |            |                   |
| 421280 Avance Oikos                                    | 92,00      |                   |
| 455200 Rémunérations dues                              | 8.004,74   |                   |
| b) dont la durée résiduelle est > à 1 an               |            |                   |
| <b>E. COMPTES DE REGULARISATION</b>                    |            | <b>242.954,28</b> |
| <b>Produits constatés d'avance</b>                     |            |                   |
| 482002 EP Grant Carry over                             | 242.954,28 |                   |
| 482005 EP Reclassification                             | 0,00       |                   |

**TOTAL DU BILAN ( PASSIF)**

**639.957,39**

| <b>A. CHARGES</b>   | <b>2024</b>  | <b>2023</b>  |
|---|--------------|--------------|
| 1 Consommation de marchandises et de matières premières et consommables | 0,00         | 0,00         |
| 2 Autres charges externes et services extérieurs                        | 1.319.718,41 | 1.148.063,68 |
| 3 Frais de personnel  | 1.108.248,13 | 1.205.564,71 |
| 6211 Salaires et traitements  | 921.147,07   | 981.465,00   |
| 6281 Charges sociales   | 187.101,06   | 224.099,71   |
| 4 Corrections de valeur   | 6.303,96     | 6.552,18     |
| 608221 a) sur frais d'établissement et sur les immobilisation           | 6.303,96     | 6.552,18     |
| 5 Autres charges d'exploitation   | 0,00         | 0,00         |
| 8 Intérêts et autres charges financières                                | 0,00         | 0,00         |
| 9. Allocation to the réserves   | 0,00         | 0,00         |
| 10 Charges exceptionnelles  | 0,00         | 0,00         |
| 11 Impôts sur le résultat   | 0,00         | 0,00         |
| 12 Autres impôts  | 0,00         | 0,00         |
| 13 Profit de l'exercice   | 44.199,30    | 0,00         |

**TOTAL CHARGES**

2.478.469,80 2.360.180,57

| <b>B. PRODUITS</b>                              | <b>2024</b>  | <b>2023</b>  |
|---|--------------|--------------|
| 1 Montant net du chiffre d'affaire              | 0,00         | 0,00         |
| 3 Production immobilisée                        | 0,00         | 0,00         |
| 5 Autres produits d'exploitations               | 2.478.469,80 | 2.338.188,70 |
| 8 Autres intérêts et autres produits financiers | 0,00         | 0,00         |
| 9 Produits exceptionnels                        | 0,00         | 0,00         |
| 10 Perte de l'exercice                          | 0,00         | 21.991,87    |

**TOTAL PRODUITS**

2.478.469,80 2.360.180,57

**COMPTE DE PROFIT ET PERTES**  
**EXERCICE 2024**

| <b>A. CHARGES</b>  |  | <b>2.478.469,80</b> |
|--|--|---------------------|
| <b>1 Charges Brutes Workshop</b>                               |  | <b>1.319.718,41</b> |
| 612200 Location charges et maintenance A.2. 1                  |  | 86.832,40           |
| 612201 Entretien biens immobiliers A.2.2                       |  | 17.209,92           |
| 613205 Frais tickets repas-securex A.1.5                       |  | 0,00                |
| 613420 Honoraires comptable+ réviseur A.3.4                    |  | 15.343,70           |
| 613421 Miscellaneous Administrative costa A.3.5                |  | 2.424,62            |
| 615000 Frais voyages et déplacements A.4.1                     |  | 59.618,03           |
| 615010 Frais invitations A.4.4                                 |  | 4.984,33            |
| 615020 Frais participation séminaires,conférences A.4.2        |  | 7.633,09            |
| 615130 Séminars and exhibitions A.5.5                          |  | 527.539,17          |
| 615150 Services publicitaires A.2.6                            |  | 3.978,80            |
| 615155 Publications A.3.3                                      |  | 123.171,88          |
| 615180 Publications et Traductions A.5.1                       |  | 205.969,97          |
| 615181 Frais site internet A.5.2                               |  | 53.136,28           |
| 615182 Annonces et insertions Publicitaires A.5.3              |  | 22.078,20           |
| 615240 Frais de représentation A.4.3                           |  | 19.086,17           |
| 615300 Téléphone + envois postal A.2.5                         |  | 15.137,43           |
| 615405 Ineligibles costs-Others B.5                            |  | 1.015,77            |
| 616100 Fournitures de Bureau A.2.4                             |  | 2.496,82            |
| 618100 Documentation A.3.1                                     |  | 3.646,49            |
| 618300 Costs of Studies and recherche A.3.2                    |  | 148.415,34          |
| <b>3. Frais de personnel</b>                                   |  | <b>1.108.248,13</b> |
| 6211 Salaires et traitements                                   |  | 921.147,07          |
| 6281 Charges sociales  |  | 187.101,06          |
| <b>4 Corrections de valeur</b>                                 |  | <b>6.303,96</b>     |
| 608221 a) sur frais d'établissement et sur les immobilisations |  | 6.303,96            |
| <b>5. Autres charges d'exploitation</b>                        |  | <b>0,00</b>         |
| <b>8. Intérêts et autres charges financières</b>               |  | <b>0,00</b>         |
| <b>10. Charges exceptionnelles</b>                             |  | <b>0,00</b>         |
| 692100 Dotations to the reserves                               |  | 0,00                |
| 6699 Allocations to Provision to cover éligible costs N+1      |  | 0,00                |
| <b>11. Impôts sur le résultat</b>                              |  | <b>0,00</b>         |
| <b>12. Profit de l'exercice</b>                                |  | <b>44.199,30</b>    |
| <b>TOTAL DES CHARGES</b>                                       |  | <b>2.478.469,80</b> |

| <b>B. Produits</b>                                     |  | <b>2.478.469,80</b> |
|--|--|---------------------|
| <b>1. Montant net du chiffre d'affaire</b>             |  | <b>0,00</b>         |
| <b>5 Autres produits d'exploitations</b>               |  | <b>2.478.469,80</b> |
| 744801 Subside "European Parlement D.1.1"              |  | 216.342,78          |
| 744802 Subvention E.P report D.1.2 Year N              |  | 2.334.983,00        |
| 744805 Grant EP Carry Forward N+1                      |  | -242.954,28         |
| 744811 Member Organisations Contributions E.1.1        |  | 141.825,14          |
| 744822 Donations Philantropic Foundations E.2.2        |  | 18.000,00           |
| 744823 National and European partner Foundations E.2.3 |  | 750,00              |
| 744831 Books sales and Participation fees E.3.1        |  | 9.523,16            |
| <b>7 Autres intérêts et produits financiers</b>        |  | <b>0,00</b>         |
| <b>9 Produits Exceptionnels</b>                        |  | <b>0,00</b>         |
| <b>10. Perte de l'exercice</b>                         |  |                     |
| <b>TOTAL PRODUITS</b>                                  |  | <b>2.478.469,80</b> |

Dagmar Tutschek  
Co-President



Gwendoline Delbos-Corfield  
Co-President



Laurent Standaert  
Director



Benoit Monange  
Treasurer



| Tableau d'amortissement Green European Foundation adsl |                      |           |                    |               |                            |           |                                    |   |                         |
|--|----------------------|-----------|--------------------|---------------|----------------------------|-----------|------------------------------------|---|-------------------------|
| Année financière du                                    |                      |           |                    |               |                            |           |                                    |   |                         |
| 01/01/2024   |                      |           |                    |               |                            |           |                                    |   |                         |
| at   |                      |           |                    |               |                            |           |                                    |   |                         |
| 31/12/2024   |                      |           |                    |               |                            |           |                                    |   |                         |
| No RCSL: 68270 Matricule : 2016100528                  |                      |           |                    |               |                            |           |                                    |   |                         |
| Description du bien                                    | Valeur d'acquisition |           | Date d'acquisition | Taux d'amort. | VCN au début de l'exercice |           | Acquisition au cours de l'exercice | Eléments ajoutés au cours de l'exercice |                         |
|  | Initiale             | réajustée |                    |               | Initiale                   | réajustée |                                    | de l'exercice                           | réajustée ex. antérieur |
|  |                      |           |                    |               |                            |           |                                    |   |                         |
| IMMOBILISATIONS INCORPORELLES                          |                      |           |                    |               |                            |           |                                    |   |                         |
| Activation Website dev, get.eu                         | 2.505,00             |           | 04/15              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Activation Website: relaunch get.eu                    | 980,00               |           | 06/15              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Online Platform Web                                    | 5.760,00             |           | 06/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| GEF Website Architecture                               | 3.650,40             |           | 06/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| GEF Web design développement                           | 9.061,05             |           | 08/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| GEF Web design redesign                                | 13.893,76            |           | 08/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| GEF Forum E Learning                                   | 5.850,00             |           | 12/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Green IT Website                                       | 3.270,32             |           | 11/19              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Green Website/build                                    | 3.270,32             |           | 05/20              | 25,00         |                            | 293,43    |                                    | 293,43                                  | 0,00                    |
| Website development                                    | 7.560,43             |           | 09/20              | 25,00         |                            | 1.336,01  |                                    | 1.336,01                                | 0,00                    |
| Website development                                    | 1.080,00             |           | 05/21              | 25,00         |                            | 377,27    |                                    | 270,00                                  | 107,27                  |
| Microsoft surface Pro 9 256go (15T)                    | 1.499,00             |           | 12/24              | 25,00         |                            |           | 1.499,00                           |   | 1.476,41                |
| Total Immobilisations incorporelles I                  | 58.420,88            |           |                    |               | 2.806,71                   |           | 1.499,00                           | 1.922,03                                | 1.983,08                |
| IMMOBILISATIONS CORPORELLES                            |                      |           |                    |               |                            |           |                                    |   |                         |
| Serveur Téléphonique                                   | 578,59               |           | 07/11              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Mobilier cuisine (Cocoon)                              | 2.347,33             |           | 09/11              | 12,50         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Centrale Téléphonique                                  | 1.114,41             |           | 10/11              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| LapTop Lenovo  | 1.983,66             |           | 10/11              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Connectique Firebox T10                                | 503,30               |           | 04/15              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude E3400 (netcore i5)                 | 819,00               |           | 04/15              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude E3400 (netcore i5)                 | 819,00               |           | 04/15              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude E7250 (ultrabook i5)               | 1.287,00             |           | 04/15              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude E7250 (ultrabook i5)               | 1.626,30             |           | 01/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell PC Ix3 Optiplex 3020                        | 2.589,65             |           | 01/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude E7250 (ultrabook i5)               | 1.626,30             |           | 02/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude E7450 (ultrabook i5)               | 1.977,30             |           | 02/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Centrale téléphonique Unifipon scape                   | 2.354,04             |           | 02/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Falphone   | 520,38               |           | 06/16              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude E7270 (TX)                         | 2.041,27             |           | 04/17              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Dell Latitude Precision 5510                     | 2.088,92             |           | 01/17              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Caméra Panasonic GH5 Pro                               | 2.093,78             |           | 11/17              | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Ordin Vostro Notebook 5471 Base                        | 761,69               |           | 9/18               | 25,00         |                            | 0,00      |                                    | 0,00                                    | 0,00                    |
| Agencement Flexible Desk                               | 531,80               |           | 7/19               | 10,00         |                            | 296,92    |                                    | 53,18                                   | 243,74                  |
| Agencement Flexible Desk                               | 531,79               |           | 7/19               | 10,00         |                            | 296,92    |                                    | 53,18                                   | 243,74                  |
| Office Cowboard Mid BASIC                              | 675,80               |           | 12/19              | 10,00         |                            | 390,91    |                                    | 67,58                                   | 332,32                  |
| Ordin Dell Laptop Vostro 3480                          | 627,37               |           | 02/20              | 25,00         |                            | 18,06     |                                    | 18,06                                   | 0,00                    |
| Ordin Dell Laptop Inspiron 3793 (reg)                  | 748,99               |           | 02/20              | 25,00         |                            | 28,21     |                                    | 28,21                                   | 0,00                    |
| Snoology Achue   | 450,00               |           | 07/20              | 25,00         |                            | 65,03     |                                    | 65,03                                   | 0,00                    |
| Ordin Dell Laptop DE                                   | 599,00               |           | 09/20              | 25,00         |                            | 109,54    |                                    | 109,54                                  | 0,00                    |
| Ordin Dell Laptop Inspiron 3793 Jamie                  | 906,29               |           | 10/20              | 25,00         |                            | 182,51    |                                    | 182,51                                  | 0,00                    |
| Ordin Dell Laptop E7470 Carienta                       | 409,04               |           | 11/20              | 25,00         |                            | 105,61    |                                    | 105,61                                  | 0,00                    |
| Ordin Dell Laptop S480 Laure                           | 599,00               |           | 11/20              | 25,00         |                            | 105,61    |                                    | 105,61                                  | 0,00                    |
| Ordin Dell Laptop E7270                                | 513,15               |           | 04/21              | 25,00         |                            | 131,70    |                                    | 131,70                                  | 0,00                    |
| Ordin Dell Laptop E7270                                | 513,15               |           | 04/21              | 25,00         |                            | 168,01    |                                    | 128,29                                  | 39,72                   |
| Ordin Dell Laptop Precision 5510                       | 1.197,15             |           | 05/21              | 25,00         |                            | 406,71    |                                    | 128,29                                  | 41,12                   |
| Ordin Dell Laptop Yoga Slim Iona                       | 1.329,00             |           | 04/22              | 25,00         |                            | 687,16    |                                    | 298,29                                  | 107,42                  |
| Ordin Dell Laptop Latitude (Laurent)                   | 1.813,50             |           | 12/22              | 25,00         |                            | 920,40    |                                    | 332,25                                  | 355,01                  |
| Ordin lenovo Laptop Legion (Maira)                     | 1.349,00             |           | 02/23              | 25,00         |                            | 1.302,80  |                                    | 453,38                                  | 467,02                  |
| Ordin lenovo Laptop Thinkbook (Alice)                  | 948,16               |           | 05/23              | 25,00         |                            | 848,80    |                                    | 337,25                                  | 965,55                  |
| Travaux Bureau cloison (1)                             | 8.140,35             |           | 01/24              | 20,00         |                            |           |                                    | 337,25                                  | 611,76                  |
| Travaux Bureau cloison (2)                             | 19.015,15            |           | 04/24              | 20,00         |                            |           |                                    | 337,25                                  | 17.425,96               |
| Ordin lenovo V15 G4 (RU GEF (XSA)                      | 1.048,47             |           | 04/24              | 25,00         |                            |           |                                    | 437,61                                  | 18.577,54               |
| Ordin lenovo V15 G4 (RU GEF (TBC)                      | 1.048,47             |           | 04/24              | 25,00         |                            |           |                                    | 192,46                                  | 856,01                  |
| Total Immobilisations corporelles                      | 71.169,21            |           |                    |               | 6.243,41                   |           | 29.261,44                          | 192,46                                  | 856,01                  |
| Total Immobilisations corporelles II                   | 71.169,21            | 0,00      |                    |               | 6.243,41                   | 0,00      | 29.261,44                          | 4.381,93                                | 31.122,92               |
| GRAND TOTAL I+II                                       | 129.590,09           |           |                    |               | 8.250,12                   |           | 30.760,44                          | 8.303,96                                | 31.706,09               |



## **Annex 2: Final Statement of eligible expenditure actually incurred**

BUDGET 2024

<FOUNDATION>

| EXPENDITURE            |   |              |              | REVENUE             |   |              |              |
|------------------------|---|--------------|--------------|---------------------|---|--------------|--------------|
|                        |   | 2024         | 2024         |                     |   | 2024         | 2024         |
|                        |   | Budget       | Actual       |                     |   | Budget       | Actual       |
| A. ELIGIBLE COSTS      | A.1. Personnel costs  | 1.165.000,00 | 1.108.248,13 | D. EP FUNDING       | D.1. European Parliament funding  | 2.334.983,00 | 2.551.325,78 |
|                        | A.1.1. Salaries and equivalent  | 820.000,00   | 831.727,85   |                     | D.1.1. Dissolution of Provision from N-1 to cover eligible costs of the first quarter of year N |              | 216.342,78   |
|                        | A.1.2. Contributions  | 240.000,00   | 187.101,06   |                     | D.1.2. European Parliament funding requested (budget) / final (actual) for year N               | 2.334.983,00 | 2.334.983,00 |
|                        | A.1.3. Professional training  | 22.000,00    | 10.315,00    | E. OWN RESOURCES    | E.1. Member contributions   | 63.894,00    | 141.825,14   |
|                        | A.1.4. Staff missions expenses  | 18.000,00    | 24.155,62    |                     | E.1.1. from member organisations  | 63.894,00    | 141.825,14   |
|                        | A.1.5. Other personnel costs  | 65.000,00    | 54.948,60    |                     | E.1.2. from individual members  |              |              |
|                        | A.2. Infrastructure and operating costs   | 146.000,00   | 131.959,33   |                     | E.2. Donations  | 40.000,00    | 18.750,00    |
|                        | A.2.1. Rent, charges and maintenance costs  | 90.000,00    | 86.832,40    |                     | Individual donations  | 2.000,00     |              |
|                        | A.2.2. Costs relating to installation, operation and maintenance of equipment           | 15.000,00    | 17.209,92    |                     | Philanthropic foundations   | 18.000,00    | 18.000,00    |
|                        | A.2.3. Depreciation of movable and immovable property                                   | 3.000,00     | 6.303,96     |                     | National and European partner foundations   | 20.000,00    | 750,00       |
|                        | A.2.4. Stationery and office supplies   | 6.000,00     | 2.496,82     |                     |   |              |              |
|                        | A.2.5. Postal and telecommunications charges  | 20.000,00    | 15.137,43    |                     | E.3. Other own resources  | 19.000,00    | 9.523,16     |
|                        | A.2.6. Printing, translation and reproduction costs                                     | 10.000,00    | 3.978,80     |                     | Books sales and participation fees  | 9.000,00     | 9.523,16     |
|                        | A.2.7. Other infrastructure costs   | 2.000,00     | 0,00         |                     | Capacity building trainings and workshops   | 10.000,00    |              |
|                        | A.3. Administrative costs   | 201.000,00   | 293.002,03   |                     |   |              |              |
|                        | A.3.1. Documentation costs (newspapers, press agencies, databases)                      | 3.000,00     | 3.646,49     |                     |   |              |              |
|                        | A.3.2. Costs of studies and research  | 112.000,00   | 148.415,34   |                     |   |              |              |
|                        | A.3.3. Legal costs  | 15.000,00    | 123.171,88   |                     |   |              |              |
|                        | A.3.4. Accounting and audit costs   | 70.000,00    | 15.343,70    |                     |   |              |              |
|                        | A.3.5. Miscellaneous administrative costs   | 1.000,00     | 2.424,62     |                     |   |              |              |
|                        | A.3.6. Support to third parties   | 0,00         | 0,00         |                     |   |              |              |
|                        | A.4. Meetings and representation costs  | 119.000,00   | 91.321,62    |                     |   |              |              |
|                        | A.4.1. Costs of meetings  | 70.000,00    | 59.618,03    |                     |   |              |              |
|                        | A.4.2. Participation in seminars and conferences  | 20.000,00    | 7.633,09     |                     |   |              |              |
|                        | A.4.3. Representation costs   | 25.000,00    | 19.086,17    |                     |   |              |              |
|                        | A.4.4. Costs of invitations   | 4.000,00     | 4.984,33     |                     |   |              |              |
|                        | A.4.5. Other meeting-related costs  | 0,00         | 0,00         |                     |   |              |              |
|                        | A.5. Information and publication costs  | 826.877,00   | 808.723,62   |                     |   |              |              |
|                        | A.5.1. Publication costs  | 185.000,00   | 205.969,97   |                     |   |              |              |
|                        | A.5.2. Creation and operation of internet sites and social media                        | 50.000,00    | 53.136,28    |                     |   |              |              |
|                        | A.5.3. Publicity costs  | 10.000,00    | 22.078,20    |                     |   |              |              |
|                        | A.5.4. Communications equipment (gadgets)   | 1.000,00     |              |                     |   |              |              |
|                        | A.5.5. Seminar and exhibitions  | 580.877,00   | 527.539,17   |                     |   |              |              |
|                        | A.5.6. Other information-related costs  | 0,00         | 0,00         |                     |   |              |              |
|                        | A.6. Allocation to "Provision to cover eligible costs of the first quarter of year N+1" |              | 242.954,28   |                     | E.4. Interest from pre-financing  |              |              |
|                        | TOTAL ELIGIBLE COSTS  | 2.457.877,00 | 2.676.209,01 |                     | E.5. Contributions in kind  |              |              |
| B. INELIGIBLE COSTS    | B.1. Allocations to other provisions  |              |              | TOTAL OWN RESOURCES |   | 122.894,00   | 170.098,30   |
|                        | B.2. Financial charges  |              |              | F. TOTAL REVENUE    |   | 2.457.877,00 | 2.721.424,08 |
|                        | B.3. Exchange losses  |              |              |                     |   |              |              |
|                        | B.4. Doubtful claims on third parties   |              |              |                     |   |              |              |
|                        | B.5. Others (to be specified)   |              | 1.015,77     |                     |   |              |              |
|                        | B.6. Contributions in kind  |              |              |                     |   |              |              |
| TOTAL INELIGIBLE COSTS |   | 0,00         | 1.015,77     |                     |   |              |              |
| C. TOTAL EXPENDITURE   |   | 2.457.877,00 | 2.677.224,78 |                     |   |              |              |
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