FINANCIAL STATEMENT



EMERGENCY

IS AN INDEPENDENT NON-GOVERNMENTAL ORGANISATION.
IT PROVIDES FREE, HIGH-QUALITY MEDICAL AND SURGICAL
TREATMENT TO VICTIMS OF WAR, LANDMINES AND POVERTY.
IT PROMOTES A CULTURE OF PEACE, SOLIDARITY AND RESPECT
FOR HUMAN RIGHTS.

SINCE 1994, EMERGENCY HAS WORKED IN 19 COUNTRIES AROUND THE WORLD, PROVIDING FREE MEDICAL CARE IN ACCORDANCE WITH ITS CORE PRINCIPLES: **EQUALITY, QUALITY AND SOCIAL RESPONSIBILITY**.

EMERGENCY TREATED

OVER 12 MILLION PEOPLE.



BALANCE SHEET / ASSETS

	2021	2020	DELTA
A) MEMBERSHIP FEES AND CONTRIBUTIONS STILL OWED			
B) FIXED ASSETS			
I - intangible fixed assets:			
1) start-up and expansion costs;	-	0	
2) development costs;	9,050	40,017	- 30,967
3) patent and industrial property rights 4) concessions licenses trademarks and similar rights:	24,032	12,848	11,184
4) concessions, licences, trademarks and similar rights; 5) start-up;	221,256	67,867	153,389
6) fixed assets under construction and advances;			
7) other.	4 ,098,083	4,264,694	- 166,611
Total	4,352,420	4,385,426	- 33,006
IIA - tangible fixed assets			
1) land and buildings;	5 ,560,396	1,214,981	4,345,415
2) plant and machinery;	29,203	8 5,044	- 55,842
3) equipment;	47,517	911,836	- 864,319
4) other goods;	701,417	1,452,063	- 750,646
5) fixed assets under construction and advances;	-	17,875,369	- 17,875,369
Total	6 ,338,533	2 1,539,293	- 15,200,760
III - financial fixed assets with separate indication for each item of amounts billable in the following year			
1) shares in:			
a) subsidiary companies;	-		
b) associated companies;			
c) other companies; 2) receivables:	19,647	19,647	-
a) from subsidiary companies;	_	_	
b) from associated companies;	-		
c) from other third-sector bodies:	-	-	
d) from others;	-	-	
3) other securities;			
a) other securities on deposit	-	-	
Total	19,647	19,647	-
Total fixed assets	10,710,600	25,944,366	- 15,233,766
C) CURRENT ASSETS:			
I - inventory:			
1) raw materials, ancillary materials and consumables;	-	-	-
2) products in production and semi-finished products;	-	-	-
3) work to order in progress;	-	-	-
4) finished products and goods;	94,993	57,436	37,558
5) advances.			
Total	94,993	57,436	37,558
II - receivables, with separate indication for each item of amounts billable in the			
following year	412,759	309,968	1.02.702
1) from users and customers; 2) from members and founders;	412,759	309,900	1 02,792
3) from public and supranational bodies	4 .268.354	2,503,349	1,765,005
4) from private individuals for contributions; 4.)	4 ,200,334	2,303,343	1,703,003
a - earmarked donations from third parties	-	390,000	-390,000
b - other receivables from private individuals for contributions	730,269	710,782	19,487
5) from other organisations in the same network;	-	-	-
6) from third-sector bodies;	-	-	-
7) from subsidiary companies;	-	-	-
8) from associated companies;	-	-	
9) tax credits;	95,993	119,339	- 23,346
10) from 5x1000; 11) withheld taxes;	-	-	-
12) from others.	347,433	2,964,745	- 2,617,312
Total	5,854,808	6,998,183	- 1,143,375
III - financial assets not considered fixed assets:	3,50 1,500	0,000,100	.,,
1) shares in subsidiary companies;	-	-	
2) shares in associated companies;	-	-	-
3) other securities;	22,453	825,415	- 802,962
Total	22,453	825,415	- 802,962
IV - cash and cash equivalents:			
1) bank and postal deposits;	-	-	
a - bank and postal deposits earmarked for ongoing missions	22,866,742	13,089,556	9,777,186
b - on-site bank and postal deposits earmarked for projects	2,865,519	1,500,194	1,365,324
c - other bank and postal deposits	23,389,804	19,941,574	3,448,231
2) cheques;	-	-	-
3) cash and cash on hand;	507,493	361,292	146,201
Total	49,629,558	34,892,616	14,736,942
Total current assets	55,601,812	42,773,650	12,828,162
D) ACCRUED EXPENSES AND DEFERRED INCOME	439,958	404,566	35,392
	439,958 66,752,370	404,566 69,122,582	35,392 - 2,370,211

BALANCE SHEET / LIABILITIES

reserves tied in buildings or land in bequest 792,056 1,000,508 - 208 content tied reserves 22,453 837,133 - 834,		2021	2020	DELTA
1 - tied assets:	A) NET ASSETS			
Distriction reserves; - -	I - initial capital injection;	8,801	8,801	
Distriction reserves; - -	II - tied assets:			
2) reserves tied by decision of institutions;		-	-	-
reserves tied by institutions		-	-	-
reserves tied in buildings or land in bequest 22,055 85735 8		9.000.000	11.333.886	- 2,333,886
22,453 887,133 -834, 3,10 14 15 15 15 15 15 15 15				- 208,452
13, ited reserves granted by third parties; 3,682,253 2,922,125 760				- 834,680
				760,128
1) reserves from profit or management surplus; 24,426,603 24,210,740 215, 20 other reserves;		-,,		
2) other reserves:		24 426 607	24 210 740	215 067
a - Reserves from donations (14,138) - (14,138) - (14,148) - (15,		24,426,603	24,210,740	215,863
Note Supplied Su			-	
Total			-	614,138
B) PROVISIONS FOR RISKS AND CHARGES				3,106,772
Display Disp	Total	41,868,939	4 0,549,056	1,319,883
2) for taxes, including deferred taxes; 3) other. 3) other. 4,940,000 2,800,000 2,140,0 6 - for other risks and charges 176,710 489,159 3,289,159 1,827 Total 5,116,710 3,289,159 1,827 C) EMPLOYMENT SEVERANCE PAY 2,230,140 2,121,811 108, D) PAYABLES, WITH SEPARATE INDICATION FOR EACH ITEM OF AMOUNTS BILLABLE IN THE FOLLOWING YEAR: 1) payables to banks; 5,16,710 3,289,159 1,827 C) EMPLOYMENT SEVERANCE PAY 2,230,140 2,121,811 108, D) PAYABLES, WITH SEPARATE INDICATION FOR EACH ITEM OF AMOUNTS BILLABLE IN THE FOLLOWING YEAR: 1) payables to other funding bodies; 3) payables to other organisations in the same network; 4) payables to other organisations in the same network; 5) payables for conditional donations; 6) advances; 7) payables to suppliers; 8) payables to suppliers; 9) tax payables; 9) tax payables; 9) tax payables to pension and social security associations; 10) payables to pension and social security associations; 10) payables to employees and collaborators; 11) payables to employees and collaborators; 12) other payables; 7,3931 7,3,357 Total 7,3,357 Total 7,367 7,387 7,387 7,387 7,387 7,387 7,387 7,387	B) PROVISIONS FOR RISKS AND CHARGES			
3) other. a - for risks and charges for projects 4,940,000 2,800,000 2,140,1 2,800,000 2,140,1 2,800,000 2,140,1 3,16,710 489,159 - 312, b - for retirement pensions and similar	1) for retirement pensions and similar obligations;	-	-	
a - for risks and charges for projects	2) for taxes, including deferred taxes;	-	-	-
a - for other risks and charges b - for retirement pensions and similar cotal 5,116,710 5,116,710 5,289,159 1,827 C) EMPLOYMENT SEVERANCE PAY 2,230,140 2,121,811 108, D) PAYABLES, WITH SEPARATE INDICATION FOR EACH ITEM OF AMOUNTS BILLABLE IN THE FOLLOWING YEAR: 1) payables to banks; 523 - 2) payables to other funding bodies; 10,689,129 3,281,826 7,407, 3) payables to other organisations in the same network; - 5) payables for conditional donations; 6) advances; 7) payables to subpliers; 8) payables to subsidiary and associated companies; 9) tax payables; 132,700 249,117 73, 10) payables to pension and social security associations; 10,101,559 17,931 17,529,195 23,159,535 15,630 E) ACCRUED EXPENSES AND DEFERRED INCOME a Accrued expenses 6,305 2,920 3,021 4,47 Total	3) other.	-	-	-
a - for other risks and charges b - for retirement pensions and similar Total 5,116,710 5,116,710 5,289,159 1,827 C) EMPLOYMENT SEVERANCE PAY 2,230,140 2,121,811 108, D) PAYABLES, WITH SEPARATE INDICATION FOR EACH ITEM OF AMOUNTS BILLABLE IN THE FOLLOWING YEAR: 1) payables to banks; 523 2) payables to other funding bodies; 10,689,129 3,281,826 7,407, 3) payables to other organisations in the same network; 5) payables for conditional donations; 6) advances; 7) payables to suppliers; 8) payables to suppliers; 8) payables to suppliers; 9) tax payables; 9) tax payables; 132,700 249,117 73, 10) payables to pension and social security associations; 10) payables to employees and collaborators; 10,101,559 175,931	a - for risks and charges for projects	4,940,000	2,800,000	2,140,000
Doctor Total Doctor Do		176,710	489,159	- 312,449
Total S,116,710 S,289,159 1,827 C) EMPLOYMENT SEVERANCE PAY 2 ,230,140 2,121,811 108,		-	-	-
D) PAYABLES, WITH SEPARATE INDICATION FOR EACH ITEM OF AMOUNTS BILLABLE IN THE FOLLOWING YEAR: 523 -		5,116,710	3,289,159	1,827,551
D) PAYABLES, WITH SEPARATE INDICATION FOR EACH ITEM OF AMOUNTS BILLABLE IN THE FOLLOWING YEAR: 523 -	C) EMPLOYMENT SEVERANCE PAY	2 .230.140	2.121.811	1 08,329
AMOUNTS BILLABLE IN THE FOLLOWING YEAR: 1) payables to banks; 2) payables to other funding bodies; 3) payables to associates and founders for funding; 4) payables to other organisations in the same network; 5) payables for conditional donations; 6) advances; 7) payables to suppliers; 8) payables to suppliers; 9) tax payables; 9) tax payables; 10) payables to pension and social security associations; 10) payables to employees and collaborators; 11) payables to employees and collaborators; 12) other payables; 132,700 1351,899 135,995 159,945 10) payables to employees and collaborators; 11) payables to employees and collaborators; 12) other payables; 132,000 133,502 149,117 173,117,529,195 175,29,195 23,159,535 - 5,630, E) ACCRUED EXPENSES AND DEFERRED INCOME a Accrued expenses 6,305 2,920 3,504 4,407 4,407 5,40		, , .	, ,	
1) payables to banks; 2) payables to other funding bodies; 3) payables to associates and founders for funding; 4) payables to associates and founders for funding; 5) payables to other organisations in the same network; 5) payables for conditional donations; 6) advances; 7) payables to suppliers; 8) payables to suppliers; 9) tax payables; 9) tax payables to ension and social security associations; 10) payables to employees and collaborators; 11) payables to employees and collaborators; 12) other payables; 132,700 149,117 173,117,391 173,357 170tal 17,529,195 18,3662 176,305 17,3931 17,3297 17,387 18,001 19,001 101 101 101 101 101 101 101 101 101	D) PAYABLES, WITH SEPARATE INDICATION FOR EACH ITEM OF			
2) payables to other funding bodies; 3) payables to associates and founders for funding: 4) payables to associates and founders for funding: 5) payables to other organisations in the same network; 5) payables for conditional donations; 6) advances; 7) payables to suppliers; 8) payables to suppliers; 9) tax payables to subsidiary and associated companies; 9) tax payables; 10) payables to pension and social security associations; 11) payables to employees and collaborators; 12) other payables; 13) payables to employees and collaborators; 14) payables to employees and collaborators; 15) payables to employees and collaborators; 16) payables to employees and collaborators; 17) payables to employees and collaborators; 18) payables to employees and collaborators; 19) payables to employees and collaborators; 11) payables to employees and collaborators; 11) payables to employees and collaborators; 12) other payables; 13) payables to employees and collaborators; 14) payables to employees and collaborators; 15) payables to employees and collaborators; 16) payables to employees and collaborators; 17) payables to employees and collaborators; 18) payables to employees and collaborators; 19) tax payables to employees and collaborators; 10) payables to employees and collaborators; 11) payables to employees and collaborators; 11) payables to empl	AMOUNTS BILLABLE IN THE FOLLOWING YEAR:			
3) payables to associates and founders for funding; 4) payables to other organisations in the same network; 5) payables for conditional donations; 6) advances; 7) payables to suppliers; 8) payables to subsidiary and associated companies; 9) tax payables; 10) payables to pension and social security associations; 11) payables to employees and collaborators; 12) other payables; 13) Total 17,529,195 18,3362 19,200 1	1) payables to banks;	523	-	5 23
4) payables to other organisations in the same network; 5) payables for conditional donations; 6) advances; 7) payables to suppliers; 8) payables to suppliers; 9) tax payables; 9) tax payables; 10) payables to pension and social security associations; 11) payables to employees and collaborators; 12) other payables; 13) tax payables; 14) tax payables; 15) tax payables; 16) payables to pension and social security associations; 17) payables to employees and collaborators; 18) tax payables; 19) tax payables; 11) payables to pension and social security associations; 11) payables to employees and collaborators; 12) other payables; 13) tax payables; 14) tax payables; 15) tax payables to employees and collaborators; 15) tax payables to employees and collaborators; 16) tax payables to employees and collaborators; 17) t	2) payables to other funding bodies;	10,689,129	3,281,826	7,407,303
5) payables for conditional donations; - 15,167,995 - 15,167,995 6) advances; - - - 7) payables to suppliers; 5,080,456 2,993,632 2,086,89 8) payables to subsidiary and associated companies; - - - 9) tax payables; 322,700 249,117 73,73 73,20 29,00 249,117 73,00 29,00 249,117 73,00 29,00 249,117 73,00 29,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 <td>3) payables to associates and founders for funding;</td> <td>-</td> <td>-</td> <td>-</td>	3) payables to associates and founders for funding;	-	-	-
6) advances; 7) payables to suppliers; 5,080,456 2,993,632 2,086,8) payables to subsidiary and associated companies; 9) tax payables; 322,700 249,117 73, 10) payables to pension and social security associations; 11) payables to employees and collaborators; 12) other payables; 73,931 73,357 Total 17,529,195 23,159,535 -5,630, 17,640,000 E) ACCRUED EXPENSES AND DEFERRED INCOME a Accrued expenses 6,305 2,920 3, b Deferred income from donations	4) payables to other organisations in the same network;	-	-	-
7) payables to suppliers; 5,080,456 2,993,632 2,086, 8) payables to subsidiary and associated companies;	5) payables for conditional donations;	-	15,167,995	- 15,167,995
8) payables to subsidiary and associated companies; 9) tax payables; 322,700 249,117 73, 10) payables to pension and social security associations; 351,899 559,945 - 208, 11) payables to employees and collaborators; 1,010,559 833,662 176, 12) other payables; 73,931 7 3,357 Total 17,529,195 23,159,535 - 5,630, E) ACCRUED EXPENSES AND DEFERRED INCOME a Accrued expenses 6,305 2,920 3, b Deferred income from donations c Other deferred income 1,081 101 550,000 102,000 103,000 104,000 1050,000	6) advances;	-	-	-
9) tax payables; 322,700 249,117 73, 10) payables to pension and social security associations; 351,899 559,945 - 208, 11) payables to employees and collaborators; 1,010,559 833,662 176, 12) other payables; 73,931 7 3,357 Total 17,529,195 23,159,535 - 5,630, 17,529,195 23,159,195 23,195 23,195 23,195 23,195 23,195 23,195 23,195 23,195 23,195 23,195	7) payables to suppliers;	5,080,456	2,993,632	2,086,823
10) payables to pension and social security associations; 351,899 559,945 - 208, 11) payables to employees and collaborators; 1,010,559 833,662 176, 12) other payables; 73,931 7 3,357 13,507 17,529,195 23,159,535 - 5,630, 15,529,195 23,159,535 - 5,630, 16,007	8) payables to subsidiary and associated companies;	-	-	-
11) payables to employees and collaborators; 1,010,559 833,662 176,120 12) other payables; 73,931 73,357 Total 17,529,195 23,159,535 -5,630,120 E) ACCRUED EXPENSES AND DEFERRED INCOME 6,305 2,920 3,000 <t< td=""><td>9) tax payables;</td><td>322,700</td><td>249,117</td><td>73,583</td></t<>	9) tax payables;	322,700	249,117	73,583
12) other payables; 73,931 7 3,357 Total 17,529,195 23,159,535 - 5,630, E) ACCRUED EXPENSES AND DEFERRED INCOME 6,305 2,920 3,000 a Accrued expenses 6,305 2,920 3,000 b Deferred income from donations - - - c Other deferred income 1,081 101 5,000 Total 7,387 3,021 4,000	10) payables to pension and social security associations;	351,899	559,945	- 208,046
12) other payables; 73,931 7 3,357 Total 17,529,195 23,159,535 - 5,630, E) ACCRUED EXPENSES AND DEFERRED INCOME 6,305 2,920 3,000 a Accrued expenses 6,305 2,920 3,000 b Deferred income from donations - - - c Other deferred income 1,081 101 5,000 Total 7,387 3,021 4,000		1,010,559	833,662	1 76,896
E) ACCRUED EXPENSES AND DEFERRED INCOME a Accrued expenses 6,305 2,920 3, b Deferred income from donations - - c Other deferred income 1,081 101 5 Total 7,387 3,021 4,	12) other payables;	73,931	7 3,357	5 74
A Accrued expenses 6,305 2,920 3, b Deferred income from donations	Total	17,529,195	23,159,535	- 5,630,339
A Accrued expenses 6,305 2,920 3, b Deferred income from donations	E) ACCRUED EXPENSES AND DEFERRED INCOME			
b Deferred income from donations - - c Other deferred income 1,081 101 9 Total 7,387 3,021 4,000		6.305	2 920	3,385
c Other deferred income 1,081 101 9 Total 7,387 3,021 4,000				- 3,000
Total 7,387 3,021 4,		1 081	101	9 80
				4,365
TOTAL LIABILITIES 2770 60122 E03 2770	TOTAL LIABILITIES	66,752,370	69,122,582	- 2,370,211

INCOME STATEMENT / COSTS AND EXPENSES

ONERI E COSTI	2021	2020
A) COSTS AND EXPENSES FROM ACTIVITIES IN THE GENERAL		
INTEREST	10.070.000	17,100,005
Raw materials, ancillary materials, consumables and goods Services	18,879,068 7,053,416	13,408,605 5,182,899
3) Use of third-party assets	1,287,707	1,184,940
4) Staff	16,781,560	16,028,958
5) Amortisations	18,530,889	1,653,684
6) Provisions for risks and charges	2,159,844	1,395,311
7) Various managements costs	2,161,454	1,247,535
8) Initial inventory	-	2,396,339
9) Provision earmarked for OI	9,000,000	
10) Use of provision earmarked for OI	- 10,545,206	
Total	65,308,732	42,498,269
B) COSTS AND EXPENSES FROM VARIOUS ACTIVITIES		
1) Raw materials, ancillary materials, consumables and goods	560,689	164,616
2) Services	332,004	185,082
3) Use of third-party assets	56,692	33,128
4) Staff	211,863	186,161
5) Amortisations	4,713	5,686
6) Provisions for risks and charges	-	-
7) Various managements costs	18,592	4,730
8) Initial inventory	114,871	544,575
Total	1,299,422	1,123,979
C) COSTS AND EXPENSES FROM FUNDRAISING ACTIVITIES		
1) Ordinary fundraising expenses	3,915,529	1,892,605
Occasional fundraising expenses Occasional fundraising expenses	188,336	61,536
3) Other expenses	742,675	538,846
Total	4,846,540	2,492,987
		, , , , , ,
D) COSTS AND EXPENSES FROM FINANCIAL AND ASSET- RELATED ACTIVITIES		
1) Banking	7,458	37,734
2) Loans	-	
3) Building assets	- 1100	
4) Other assets	1,468	
5) Provisions for risks and charges	-	
6) Other expenses Total	8,926	37,734
Total	8,926	37,734
E) COSTS AND EXPENSES FROM GENERAL SUPPORT		
1) Raw materials, ancillary materials, consumables and goods	75,449	49,618
2) Services	828,649	762,804
3) Use of third-party assets	142,064	118,465
4) Staff	1,933,022	1,752,816
5) Amortisations	333,348	291,368
6) Provisions for risks and charges	-	-
7) Other expenses	113,627	24,195
8) Provision earmarked for OI	- 700 000	-
9) Use of provision earmarked for OI Total	- 788,680 2,637,478	2,999,264
Total	2,037,470	2,333,204
Total costs and expenses	74,101,097	49,152,233
Earnings before tax		
Figurative costs and suppress		
Figurative costs and expenses		
Figurative costs 1) from activities in the general interest	1 2100 046	
1) from activities in the general interest	2,188,046	
	2,188,046 557,099 2,745,145	

INCOME STATEMENT / INCOME AND REVENUE

PROVENTI E RICAVI		2021		2020
A) INCOME AND REVENUE FROM ACTIVITIES IN THE GENERAL INTEREST				
1) Income from memberships fees and contributions from founders		16,050		16,200
Income from associates through loan-related activities Income from loans and services to members and founders		-		-
4) Donations		1,689,081		- 762,981
5) Income from 5x1000		11,648,317		11,185,757
6) Total contributions from private individuals		8,462,364		4,130,115
6a) Contributions from private individuals	4,532,280		4,130,115	
6b) Contributions from private individuals earmarked for construction in Uganda	3,930,084			-
7) Income from loans and services to third parties 8) Contributions from public bodies		- 18,131,575		14,901,482
8a) From EU and supranational bodies	9,170,184	.,.,.	7,631,316	, , , ,
8b) From foreign governments	4,922,544		7,016,319	
8c) From foreign governments earmarked for construction in Uganda	3,354,502		-	
8d) From other public bodies	684,345		253,847	
9) Income from contracts with public bodies 10) Other income and revenue		1,867,284		591,389
11) Final inventory		1,007,204		391,369
14) Donations of goods				
Total		41,814,670		31,587,924
Surplus/deficit from activities in the general interest (+/-)			-23,494,061	
B) INCOME AND REVENUE FROM VARIOUS ACTIVITIES				
Income from loans and services to members and founders				
2) Contributions from private individuals		92,394		7,025
3) Income from loans and services to third parties		1,638,746		619,422
4) Contributions from public bodies		-		-
5) Income from contracts with public bodies		-		-
6) Other income and revenue		52		102
7) Final inventory		152,429		114,871
Total Surplus/deficit from various activities (+/-)		1,883,622	584,199	741,420
C) INCOME AND REVENUE FROM FUNDRAISING ACTIVITIES				
1) Ordinary income from fundraising		23,095,438		16,500,692
1a) Income from fundraising for Uganda		9,854,376		150.016
Occasional income from fundraising Other income		462,614		158,016
				27 6 4 7
		29,896 33.442.324		23,643 16.682.351
Total Surplus/deficit from fundraising activities		33,442,324		23,643 16,682,351
Total Surplus/deficit from fundraising activities				
Total				
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-				16,682,351
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET- RELATED ACTIVITIES		33,442,324		
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets		33,442,324 1,969		16,682,351 21,953
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets		1,969 39,988		21,953 1,439
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income		1,969 39,988 6,600		21,953 1,439 7,200
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets		1,969 39,988		21,953 1,439
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities		1,969 39,988 6,600		21,953 1,439 7,200
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT		1,969 39,988 6,600		21,953 1,439 7,200
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff		1,969 39,988 6,600 - - 48,557		21,953 1,439 7,200 - - - 30,592
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support		1,969 39,988 6,600		21,953 1,439 7,200
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory		1,969 39,988 6,600 - - 48,557		21,953 1,439 7,200 - - 30,592
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total		1,969 39,988 6,600 - - 48,557 - 281,397 - 281,397		21,953 1,439 7,200 - - 30,592 - 341,710 - 341,710
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory		1,969 39,988 6,600 - - 48,557		21,953 1,439 7,200 - - 30,592
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total		1,969 39,988 6,600 - - 48,557 - 281,397 - 281,397		21,953 1,439 7,200 - - 30,592 - 341,710 - 341,710
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-)		1,969 39,988 6,600 - - 48,557 - 281,397 - 281,397 77,470,570		21,953 1,439 7,200 - - 30,592 341,710 49,383,997
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-) Tax		1,969 39,988 6,600 48,557 281,397 281,397 77,470,570 3,369,473 46,838		21,953 1,439 7,200 - - 30,592 341,710 - 341,710 49,383,997
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-)		1,969 39,988 6,600 - - 48,557 - 281,397 - 281,397 77,470,570		21,953 1,439 7,200 - - 30,592 341,710 49,383,997
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-) Tax		1,969 39,988 6,600 48,557 281,397 281,397 77,470,570 3,369,473 46,838		21,953 1,439 7,200 - - 30,592 341,710 - 341,710 49,383,997
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-) Tax		1,969 39,988 6,600 48,557 281,397 281,397 77,470,570 3,369,473 46,838		21,953 1,439 7,200 - - 30,592 341,710 - 341,710 49,383,997
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-) Tax Surplus/deficit for the year (+/-)		1,969 39,988 6,600 48,557 281,397 281,397 77,470,570 3,369,473 46,838		21,953 1,439 7,200 - - 30,592 - 341,710 - 341,710 49,383,997
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-) Tax		1,969 39,988 6,600 48,557 281,397 281,397 77,470,570 3,369,473 46,838		21,953 1,439 7,200 - - 30,592 - 341,710 - 341,710 49,383,997
Total Surplus/deficit from fundraising activities D) INCOME AND REVENUE FROM FINANCIAL AND ASSET-RELATED ACTIVITIES 1) Banking 2) Other financial investments 3) Building assets 4) Other assets 5) Other income Total Surplus/deficit from financial and asset-related activities E) INCOME FROM GENERAL SUPPORT 1) Income from secondment of staff 2) Other income from general support 3) Final inventory Total Total income and revenue Surplus/deficit for the year before tax (+/-) Tax Surplus/deficit for the year (+/-)		1,969 39,988 6,600 48,557 281,397 281,397 77,470,570 3,369,473 46,838		21,953 1,439 7,200 - - 30,592 341,710 - 341,710 49,383,997

MONITORING BODY'S REPORT TO THE BOARD OF MEMBERS ON THE APPROVAL OF THE FINANCIAL STATEMENT AT 31 DECEMBER 2021, DRAWN UP ON THE BASIS OF MONITORING WORK CARRIED OUT PURSUANT TO ART. 30 OF LEGISLATIVE DECREE NO. 117 OF 3 JULY 2017

Dear Board of Members of the organisation EMERGENCY ONG Onlus,

Our work in the financial year ending 31 December 2021 was informed by legal provisions and by the rules of conduct for monitoring bodies with regard to the third sector, issued by the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili and published in December 2020.

In this report we intend to inform you of the aforesaid work and of its results.

The Organisation's administration provided for your examination the financial statement at 31 December 2021, drawn up for the first time in compliance with art. 13 of Legislative Decree no. 117 of 3 July 2017 (hereinafter the 'Third Sector Code') and of the Ministerial Decree of 5 March 2020 by the Ministry of Labour and Social Policies, as implemented by the third sector accounting principle (hereinafter the 'OIC 35'), which govern its preparation. The financial statement reveals a net profit for the year of €3,322,635. The financial statement was provided to us within the statutory time limits. Pursuant to art. 13, paragraph 1 of the Third Sector Code, it is composed of the balance sheet, management report and mission report.

The outcome of the checks carried out is given in paragraph 3 below.

The monitoring body, not having been tasked with financial auditing, which was entrusted to the company Audirevi S.p.A., performed on the financial statement the monitoring work and checks provided for in Rule 3.8 of the rules of conduct for monitoring bodies with regard to the third sector, which amount to a concise overall check aimed at verifying that the financial statement was properly drawn up.

The work does not amount, therefore, to a statutory audit; the outcome of the latter is provided in the report by Audirevi S.p.A. on 31 May 2022, pursuant to art. 14 of Legislative Decree no. 39 of 27 January 2010, which gives a positive judgment and makes no additional disclosures, and which should be referred to for the outcome of the financial auditing work.

Milan, 28 May 2021

1) Monitoring pursuant to art. 30, paragraph 7 of the Third Sector Code

We monitored compliance with law and with the Organisation's Statute, respect for the principles of proper administration and, in particular, the suitability of the Organisation's assets, administrative and accounting system and their actual functioning. We also monitored the Organisation's pursuit of its civic, humanitarian and social aims, with particular reference to the provisions of: art. 5 of the Third Sector Code, concerning the obligation to carry out, exclusively or primarily, one or more activities in the general interest; art. 6, concerning respect for the limits to any activity not fitting this definition; art. 7, concerning fundraising; and art. 8, concerning the destination of assets and the absence (direct or indirect) of profit motive. With regard to monitoring of the aforementioned aspects and to the related provisions, our

- observations are the following:

 The Organisation primarily carries out activities that are in the general interest, in the form of
- medical and surgical aid for civilian victims of war and poverty, promotion and protection of human, civil, social and political rights, as well as other activities stated in art. 3 of its Statute.
- The Organisation carries out various activities described in art. 6 of the Third Sector Code, with respect for the limits set out in Ministerial Decree no. 107 of 19 May 2021, as demonstrated in its mission report.
- The Organisation has established fundraising activity according to the methods and limits set out in art. 7 of the Third Sector Code and in the relevant guide lines. It also did the proper accounting for the income and expenses of this activity in its mission report.
- · The Organisation respected the prohibition on direct or indirect distribution of profit and

assets. Pursuant to art. 14 of the Third Sector Code, it published any fees, compensation or remuneration of any kind to members of its internal bodies, senior staff or others on the Board of Members.

We monitored observation of the provisions in Legislative Decree no. 231 of 8 June 2001.

We attended meetings of the Board of Members and of the administrative body (the Board of Directors) and, based on the information available, have no particular remarks to make.

We received from the administrative body (the Board of Directors), promptly and including in the course of its meetings, information on the general performance of management and its probable evolution, as well as on the Organisation's most significant operations by size and nature; based on the information available, we have no particular observations to make.

Pursuant to art. 30 of the Third Sector Code, we met with the Organisation's supervisory body and read its report, from which no problems arose with regard to the suitability, functioning or compliance of the organisational model that would merit note in this report.

Within the limits of our remit, we obtained information on and monitored the suitability and functioning of the Organisation's administrative and accounting system, as well as its reliability in accurately representing the facts of management, by obtaining information from staff from its functions and by studying its documents, and on this front we have no particular observations to make.

There were no complaints by Members under art. 29 of the Third Sector Code.

In the course of the monitoring work described above, no further significant events arose that would merit mention in this report.

2) Observations on the financial statement

The monitoring body, not having been tasked with statutory auditing, performed on the financial statement the monitoring work provided for in Rule 3.8 of the rules of conduct for monitoring bodies with regard to the third sector, which amounts to a concise overall check aimed at verifying that the financial statement was properly drawn up.

As stated above, the monitoring body verified that the financial statement for the year 2021was drawn up according to the provisions of art. 13 of the Third Sector Code and of the Ministerial Decree of 5 March 2020 by the Ministry of Labour and Social Policies, which, as of 2021, require third-sector bodies with annual incomes of €220,000 or more to provide a balance sheet, management report and mission report.

The monitoring body therefore verified that the tables in the financial statement comply with the Ministerial Decree of 5 March 2020 by the Ministry of Labour and Social Policies, as implemented by the OIC 35.

Furthermore, the monitoring body verified that the financial statement and the mission report were consistent with the significant facts and information of which the monitoring body became aware through its attendance at meetings of the Organisation's internal bodies, the fulfilment of its monitoring duties and its powers to carry out inspections and checks.

As far as we are aware, in drawing up the financial statement, the Organisation's administration did not diverge from the provisions of law in art. 2423, paragraph 5 of the Civil Code.

It should be noted that the balance sheet does not include costs of start-up, expansion or development.

Concerning the re-evaluation of goods in light of the adoption for the first time of the OIC 35 accounting principle for third-sector bodies, we verified that the effective worth of those goods corresponds to their fair value at the date the new regulations for financial statements came into

effect. The item refers to buildings not used for activities, received as donations or bequests from third parties and destined for resale.

3) Observations and proposals regarding the approval of the financial statement

In light of the outcome of our activity, we invite the Members to approve the financial statement for the year ended 31 December 2021, as drawn up by the administration.

The monitoring body agrees with the administrative body's proposal for the destination of the net profit for the year.

Milan, 31 May 2022

THE MONITORING BODY

Alberto Di Fresco

Marcello Wagner

Cinzia Gipponi

Financial statement at 31 December 2021
Independent auditors' report
pursuant to article 14 of Legislative Decree 39/2010

Audirevi Via Paolo da Cannobio, 33 - 20122 Milano T: +39 0287070700 F: +39 0287070719

Independent auditors' report

pursuant to article 14 of Legislative Decree No. 39 of 27 January 2010

To the Board of Members of the organisation EMERGENCY ONG Onlus

Independent auditors' report on the financial statement

Judament

We performed the financial audit on the financial statement of EMERGENCY ONG Onlus, consisting of its balance sheet as at 31 December 2021, the management report for the year ending on that date, and the sections 'General section' and 'Outline of financial statement items' of the mission report. The aforementioned financial statement was drawn up for the first time in compliance with certain Italian regulations, which dictate the criteria for its preparation.

In our judgment, the financial statement provides a truthful and correct representation of the Organisation's financial and assets situation as at 31 December 2021 and the financial results and cash flows for the year ending on that date, in compliance with Italian regulations, which dictate the criteria for its preparation.

Basis for judgment

We performed the financial audit in compliance with the international accounting standards (IAS) for Italy. Our responsibilities under these standards are further set out in the section of this report entitled 'Responsibilities of independent auditors for financial audit of financial statement'. We are independent of the Organisation, in compliance with the Italian regulations and standards on ethics and independence with regard to financial audits of financial statements. We believe we have sufficient and suitable evidence on which to base our judgment.

Responsibilities of Board of Directors for financial statement

The Board of Directors is responsible for preparing a financial statement that gives a truthful and correct representation in compliance with Italian legislation, which dictates the criteria for its preparation as set out in the explanatory notes, and under law in the case of the section of the internal audit held necessary by them to allow for the drawing up of a financial statement not containing significant errors due to fraud or to unintended actions or events.

The Board of Directors is responsible for evaluating the Organisation's ability to go on working as a functioning body and, in drawing up the financial statement, to be justified in relying on the assumption of that continuity and to provide satisfactory information to that effect. The Board of Directors relies on the assumption of continuity in drawing up the financial statement unless conditions arise for the liquidation of the Organisation or the interruption of its activities and there are no realistic alternatives to these choices.

The auditing body is responsible for monitoring, over the time period set out in law, the Organisation's process of providing financial information.

Audirevi SpA – Società di Revisione e Organizzazione Contabile – Via Paolo da Cannobio, 33 – 20122 Milano – Fiscal code 05953410585 – VAT no. 12034710157 - www.audirevi.it – E-mail: info@audirevi.it – Share capital €500,000 – Milan Company Register no. 1523066 – Register of Statutory Auditors no. 60/200 – Consob Special Register of Auditing Companies no. 10819, 16/07/1997

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Responsibilities of independent auditors for financial audit of financial statement Our aims are to have reasonable certainty that the entire financial statement is free of significant errors due to fraud or to unintended actions or events, and to issue an audit report giving our judgment. By reasonable certainty, we mean a high level of certainty, although this does not equate to a guarantee that a financial audit in line with the international accounting standards (IAS) for Italy will always identify significant errors if they exist. Errors may derive from fraud or from unintended actions or events and are only considered significant if one could reasonably expect that, individually or collectively, they might influence financial decisions on the basis of the financial statement by its readers.

With a view to issuing a financial audit in compliance with the international accounting standards (IAS) for Italy, we exercised our professional judgment and maintained professional scepticism throughout its preparation. Furthermore:

- We identified and assessed risks of significant error in the financial statement, due to fraud or to unintended actions or events. We defined and carried out audit procedures in response to these risks. We acquired sufficient and suitable evidence on which to base our judgment. The risk of not identifying a significant error due to fraud is higher than due to unintended actions or events, as fraud could imply collusion, falsification, intentional omissions, misleading representations or overriding of internal control.
- We acquired an understanding of the internal control useful for the purposes of a financial audit, in order to define audit procedures suitable in the circumstances and not to give a judgment on the effectiveness of the Organisation's internal control.
- We assessed the suitability of the accounting standards used, as well as the reasonableness of the accounting estimates used by the Board of Directors, including the related information.
- We came to a conclusion as to the suitability of the Board of Directors' reliance on the presumption of continuity and, based on the evidence we acquired, on the potential existence of a significant uncertainty in relation to events or circumstances that could lead to significant doubts about the Organisation's ability to go on operating as a functioning entity. In the event of such an uncertainty, we are required to call attention in the audit report to the relevant information in the financial statement or, if that information is unsatisfactory, to reflect the uncertainty in forming our judgment. Our conclusions are based on evidence acquired up to the date of this report. However, later events or circumstances could lead to the Organisation ceasing to operate as a functioning entity.
- We assessed the presentation, structure and content of the entire financial statement, including information, and whether the financial statement correctly presents the operations and events below.

Among other things, we communicated to the heads of governance, who were identified as being at an appropriate level as required by the IAS for Italy, the scope and time frames planned for the financial audit and its significant results, including any significant failings in internal control identified in the course of the audit.

Report on other legal and regulatory provisions

Judgment pursuant to art. 14, paragraph 2, letter e), of Legislative Decree 39/10

The Board of Directors of EMERGENCY ONG Onlus is responsible for writing the section 'Outline of the Organisation's financial performance and methods of pursuing its statutory aims' of the mission report for the financial statement of EMERGENCY ONG Onlus at 31 December 2021, which includes ensuring its consistency with the related financial statement and its compliance with law.

We carried out the procedures stated in Italian accounting standard no. 720B, in order to give a judgment on the consistency of the section 'Outline of the Organisation's financial performance and methods of pursuing its statutory aims' of the mission report for the financial statement of EMERGENCY ONG Onlus at 31 December 2021 and its compliance with law, as well as issue a declaration on any significant errors.

In our judgment, the section 'Outline of the Organisation's financial performance and methods of pursuing its statutory aims' of the mission report for the financial statement of EMERGENCY ONG Onlus at 31 December 2021 is consistent and is drawn up in compliance with law.

As for the declaration under art. 14, paragraph 2, letter e), of Legislative Decree 39/10, issued on the basis of the knowledge and understanding we acquired of the Organisation and its context in the course of our auditing work, we have nothing to report.

Milan, 31 May 2022

Audirevi S.p.A.

Anna Baldini

EMERGENCY ONG Onlus

via Santa Croce 19 - 20122 Milan - T +39 02881881 - F +39 0286316336 via Umberto Biancamano 28 - 00185 Rome - T +39 06688151 - F +39 0668815230 isola della Giudecca 212 - 30133 Venice - T +39 041877931 - F +39 0418872362

info@emergency.it - en.emergency.it

EMERGENCY also has offices in Belgium, the UK, Switzerland and the USA, as well as a network of volunteers in Berlin, Brussels, Hong Kong, Heidelberg, London, Los Angeles, New York, and Vienna.

