

**REPORT of statutory auditors on the limited examination  
To the General Meeting of**

**UPR Info, Geneva (Switzerland)**

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As statutory auditors, we have examined the financial statements (balance sheet, profit and loss account, annexes) of **UPR Info, Geneva** for the year ended 31<sup>st</sup> December 2016.

These financial statements are the responsibility of the Board. Our responsibility is to perform a limited examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on limited Statutory Examination. This standards requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of company personnel audition and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of the examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements, with a surplus of income of 861.05 CHF and a Balance sheet of 401'753.09 CHF, do not comply with Swiss law, the company's articles of incorporation and recommendations concerning to the presentation of the accounts of Swiss GAAP RPC.

**JAKAR SA**

  
**Marcel Lauper**  
Reviseur agréé

Carouge, August 10<sup>th</sup>, 2017

Enclosures : Statement of accounts (Balance Sheet, Profit and Loss Account, Annexes)

**Bilan / Balance Sheet**  
**au 31 décembre 2016 / as at 31st of December 2016**  
(avec chiffres comparatifs 2015 / with 2015 comparative)

<b>ACTIF/ASSETS</b>	<b>2016</b>	<b>2015</b>
Liquidités / <i>Cash</i>	361'349.25	407'325.28
Débiteurs / <i>Debtors (Annexe 6)</i>	400.00	0.00
Subventions et produits à recevoir / <i>Grants to be received (Annexe 7)</i>	35'425.79	10'000.00
Actifs de régularisation / <i>Transitory assets (Annexe 8)</i>	1'352.00	0.00
<b>Actifs circulants / <i>Current assets</i></b>	<b>398'527.04</b>	<b>417'325.28</b>
Garanties / <i>Guarantees (Annexe 9)</i>	3'226.05	3'225.00
<b>Actifs immobilisés / <i>Permanent assets</i></b>	<b>3'226.05</b>	<b>3'225.00</b>
<b>Total de l'actif / <i>Total Assets</i></b>	<b>401'753.09</b>	<b>420'550.28</b>
<b>PASSIF/LIABILITIES</b>		
Charges sociales dues / <i>Social benefits to be paid (Annexe 11)</i>	12'864.04	0.00
Passifs de régularisation / <i>Transitory liabilities (Annexe 10)</i>	21'449.52	0.00
<b>Capitaux étrangers a court terme / <i>Short term liabilities</i></b>	<b>34'313.56</b>	<b>0.00</b>
Subventions reçues d'avance / <i>Grants paid in advance (Annexe 12)</i>	216'541.35	170'842.82
Projets en cours / <i>Projects (Annexe 13)</i>	7'586.44	137'340.49
Fonds pour projets futurs / <i>Funds for future projects</i>	122'744.54	92'660.82
<b>Capitaux étrangers a long terme / <i>Long term liabilities</i></b>	<b>346'872.33</b>	<b>400'844.13</b>
Capital / <i>Capital</i>	20'567.20	19'706.15
<b>Capitaux propres / <i>Equities</i></b>	<b>20'567.20</b>	<b>19'706.15</b>
<b>Total du passif / <i>Total liabilities</i></b>	<b>401'753.09</b>	<b>420'550.28</b>

Genève, le 8 août 2017 / Geneva, 8th of August 2017

**Compte de résultat 2016 / 2016 Result account**  
**du 1er janvier au 31 décembre / From 1st of January to 31st of December**  
 (avec chiffres comparatifs 2015 / with 2015 comparative)

	<b>2016</b>	<b>2015</b>
Partenaires projets (Voir annexe "Suivi des projets") / Grant for projects	951'376.31	692'339.68
Recettes propres / Own revenue	1'250.00	63'740.98
<b>Produits / Incomes</b>	<b>952'626.31</b>	<b>756'080.66</b>
Salaires et charges sociales / Salaries and social charges	<b>509'282.78</b>	415'802.41
Consultants / Consulting	16'212.30	0.00
Ateliers et séminaires / Workshop and seminars	<b>235'133.82</b>	209'351.18
Bureaux à l'étrangers / Regional offices	<b>20'000.00</b>	0.00
Loyer / Rent	<b>39'490.64</b>	26'358.18
Site internet / Website	<b>5'646.74</b>	3'926.65
Publications / Publications	<b>19'577.40</b>	20'025.59
Autres frais administratifs / Other administrative costs	<b>34'610.65</b>	36'497.25
Honoraires comptabilité / Accounting fees	<b>16'871.71</b>	5'914.00
Gouvernance / Overhead	<b>24'655.06</b>	0.00
Affectation à fonds pour projets futurs / Funds for future projects	<b>30'083.72</b>	38'189.24
<b>Charges / Expenditures</b>	<b>951'564.82</b>	<b>756'064.50</b>
<b>Benefice brut / Gross profit</b>	<b>1'061.49</b>	<b>16.16</b>

Genève, le 8 août 2017 / Geneva, 8th of August 2017

## UPR Info - Genève

**Compte de résultat 2016 / 2016 Result account**  
**du 1er janvier au 31 décembre / From 1st of January to 31st of December**  
 (avec chiffres comparatifs 2015 / with 2015 comparative)

	<b>2016</b>	<b>2015</b>
<b>Report / Report</b>	<b>1'061.49</b>	<b>16.16</b>
Charge financières / <i>Financial charges (Annexe 14)</i>	1'060.92	0.00
<b>Charges financières / <i>Financial charges</i></b>	<b>1'060.92</b>	<b>0.00</b>
Intérêts / <i>Interests</i>	32.75	0.00
Commissions impôt source / <i>Source tax commission</i>	382.30	0.00
Autres produits / <i>Other income</i>	445.43	0.00
<b>Produits financiers / <i>Financial products</i></b>	<b>860.48</b>	<b>0.00</b>
<b>Resultat annuel / <i>Year result</i></b>	<b>861.05</b>	<b>16.16</b>

## UPR Info - Genève

**Détail du compte de capital / Capital detailed**  
**au 31 décembre 2016 / as at 31st of December**  
 (avec chiffres comparatifs 2015 / with 2015 comparative)

	<b>2016</b>	<b>2015</b>
<b>Solde reporté / <i>Report</i></b>	<b>19'706.15</b>	<b>19'689.99</b>
<b>Resultat annuel / <i>Year result</i></b>	<b>861.05</b>	<b>16.16</b>
<b>Capital / <i>Capital</i></b>	<b>20'567.20</b>	<b>19'706.15</b>

Genève, le 8 août 2017 / Geneva, 8th of August 2017

**UPR Info - Geneva**

**Notes to the yearly financial statements as at 31st of December 2016**

**1. Statutes :**

Article 1: UPR Info is a non profit organisation governed by the present statutes and, secondly, by Articles 60 et seq. of the Swiss Civil Code.

Article 2: The Organisation's headquarters are located in Geneva. The Organisation shall be of unlimited duration.

Article 3: The Organisation is working to promote and strengthen the Universal Periodic Review of the Human Rights Council of the United Nations through all means it deems necessary.

**2. Committee:**

President: Miloon Kothari

Treasurer: Saida Manieva

Secretary: Kamelia Kemileva

Other members of the Committee: Julien Bonnet, Edward McMahon

**3. Taxation :**

Exemption from local income & wealth tax granted on May 20, 2011 for the fiscal period 2010 and for the following 10 years.

**4. Audit :**

Fiduciaire Jakar SA  
Rue du Tunnel 15-17  
1227 Carouge

**5. Insurances :**

Civil liability : 3'000'000.00

Income losses and additional charges : 250'000.00

Furniture : 45'000.00

**6. Debtors :**

Income tax at source due by Fridulin Hans Christian

400.00

**Total**

**400.00**

7. Grants to be received:

Swiss Confederation FDFA	26'667.00
Netherlands	2'562.13
FCO	6'196.66
<b>Total</b>	<b>35'425.79</b>

8. Transitory assets:

Rental charges paid in advance	1'165.00
Permanent Mission of Ireland	187.00
<b>Total</b>	<b>1'352.00</b>

9. Guarantees :

Guaranty	3226.05
<b>Total</b>	<b>3'226.05</b>

10. Transitory liabilities :

BE ZEN Services	105.00
Postfinance	60.00
Miloon Kothari	520.00
Swisscom	341.00
SIG	51.15
Myclimate Flight	219.00
Myclimate Flight	243.00
Travelling 2000	4'369.35
Travelling 2000	2'853.35
Jakar SA	2'000.00
Jakar SA	500.00
Postfinance	60.00
Audit	2'000.00
Audit	3'000.00
Carte de crédit	1'624.68
Solution 7 Sàrl	3'502.99
<b>Total</b>	<b>21'449.52</b>

11. Social benefits to be paid:

Statutory Pension Fund (AVS)	8'318.65
Occupational Pension Scheme (LPP)	1'069.50
Accident Insurance (LAA), Daily Allowances for Sickness (IJM)	1'938.75
Income tax at source	1'537.14
<b>Total</b>	<b>12'864.04</b>

12. Grants paid in advance:

MFA Norway - Follow up 2017	216'541.35
<b>Total</b>	<b>216'541.35</b>

13. Ongoing projects

Geneva Canton	7'586.44
<b>Total</b>	<b>7'586.44</b>

14. Financial charges

Bank charges	1'061.49
<b>Total</b>	<b>1'061.49</b>

15. Financial products

Commission for withholding Income Tax at Source	382.30
Reimbursement Rosset	444.60
Other	33.58
<b>Total</b>	<b>860.48</b>

Geneva, 8th of August 2017

UPR Info - GENEVE

Suivi des projets de l'exercice 2016 / Following of projects for the year 2016

	<u>01.01.2016</u>	<u>Recus / Received</u>	<u>Dépensé / Spent</u>	<u>Attendu / Due</u> <u>au/at 31.12.2016</u>	<u>Reporté / Reported</u> <u>à / to 2017</u>
<u>Soutien aux ONG / Support to CSOs</u>					
Denmark	67'741.25	-	67'741.25	-	-
Germany	-	54'365.04	54'365.04	-	-
Irish Aid	-	23'335.85	23'335.85	-	-
Liechtenstein	-	25'000.00	25'000.00	-	-
	<u>67'741.25</u>	<u>102'700.89</u>	<u>170'442.14</u>	-	-
<u>Follow-up</u>					
Netherlands		198'691.47	201'253.60	2'562.13	
Norway	64'012.62	387'384.15	234'855.42	-	216'541.35
	<u>64'012.62</u>	<u>586'075.62</u>	<u>436'109.02</u>	<u>2'562.13</u>	<u>216'541.35</u>
<u>Pre-Sessions</u>					
Switzerland	-	40'000.00	66'667.00	26'667.00	-
Switzerland - subvention CCIG	-	26'400.00	26'400.00	-	-
Organisation Int. de la Francophonie	-	13'125.55	13'125.55	-	-
Canton de Genève	5'586.62	37'907.40	35'907.58	-	7'586.44
Ville de Genève	-	33'333.00	33'333.00	-	-
Irish Aid	-	52'729.15	52'729.15	-	-
	<u>5'586.62</u>	<u>203'495.10</u>	<u>228'162.28</u>	<u>26'667.00</u>	<u>7'586.44</u>
<u>Autres projets / Other projects</u>					
Foreign and Commonwealth Office	-	103'966.21	110'162.87	6'196.66	-
Permanent Mission of the Netherlands	-	1'500.00	1'500.00	-	-
Permanent Mission of Morocco	-	5'000.00	5'000.00	-	-
	-	<u>110'466.21</u>	<u>116'662.87</u>	<u>6'196.66</u>	-
	<u>137'340.49</u>	<u>1'002'737.82</u>	<u>951'376.31</u>	<u>35'425.79</u>	<u>224'127.79</u>