

Fight for Humanity (FFH)
Geneva

Report of the Statutory Auditor
on the limited statutory examination
for the year ended 31 December 2025

Report of the statutory auditor on the limited statutory examination to the General Meeting of Members of Fight for Humanity (FFH), Geneva

As statutory auditor, we have examined the financial statements (balance sheet, statement of operations, cash flow statement, statement of changes in capital and notes) of Fight for Humanity (FFH) for the year ended December 31, 2025. In accordance with Swiss GAAP FER 21, the information in the performance report is not subject to the obligation of examination of auditors.

These financial statements prepared in accordance with Swiss GAAP FER (core) and FER 21 are the responsibility of the Executive Committee. Our responsibility is to perform a limited statutory 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 the Limited Statutory Examination. This standard 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 inquiries of the association personnel and analytical procedures as well as detailed tests of the association 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 this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER (core) and FER 21, and do not comply with Swiss law and the association's articles of incorporation.

Forvis Mazars SA

Signed by:



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Jean-Marc Jenny
Licensed Audit Expert
(Auditor in Charge)

Signed by:



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Ana Rita De Amaral Neves
Licensed Audit Expert

Geneva, 10 June 2026

Attachments

- Financial statements for the year ended December 31, 2025 (balance sheet, statement of operations, cash flow statement, statement of changes in capital and notes)



Balance sheet as of 31 December

ASSETS

Current assets

Cash and cash equivalents
Other short-term receivables
Prepaid expenses and accrued income

Total Current assets

Total Assets

LIABILITIES AND FUND CAPITAL

Liabilities

Accrued expenses
Other short-term liabilities
Projects' deferred income

Total liabilities

Fund capital

Unrestricted fund

Total Fund capital

Total Liabilities and Fund capital

Bilan au 31 décembre

ACTIF

Actif circulant

Liquidités
Autres créances à court terme
Actifs de régularisation

Total Actif circulant

Total Actif

PASSIF

Fonds étrangers

Passifs de régularisation
Autres passifs à court terme
Avances sur projets

Total fonds étrangers

Capital de l'association

Fonds libres

Total capital de l'organisation

Total Passif

Notes	2025 CHF	2024 CHF
3.1	219'402	236'968
3.2	39'157	36'051
3.3	87'310	54'029
	<u>345'869</u>	<u>327'048</u>
	<u>345'869</u>	<u>327'048</u>
3.4	6'054	6'054
3.5	17'293	1'332
3.6	250'755	231'368
	<u>274'102</u>	<u>238'754</u>
	<u>274'102</u>	<u>238'754</u>
3.11	71'767	88'294
	<u>71'767</u>	<u>88'294</u>
	<u>71'767</u>	<u>88'294</u>
	<u>345'869</u>	<u>327'048</u>

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**Statement of Operations
for the year ended 31 December 2025
in CHF**

**Compte d'exploitation
de l'exercice clos au 31 décembre 2025
en CHF**

Income

Contributions	
Other revenues	
Overhead expenditures billed to the projects	
Total operating income	

Recettes

Contributions	
Autres revenus	
Charges administratives facturées aux projets	
Total des produits d'exploitation	

Direct and administrative expenses

Staff costs	
Travel costs	
Equipment, vehicle and rentals	
Operational consumables	
General and office expenses	
Professional fees	
Bank charges	
Insurance charges	
Telecommunication costs	
Visibility	
Overhead expenditures billed to the projects	
Total direct and administrative expenses	

Dépenses directes et administratives

Charges de personnel	
Frais de voyage	
Equipement, véhicule et location	
Consommables opérationnels	
Charges générales et administratives	
Honoraires	
Frais bancaires	
Frais assurances	
Frais de télécommunication	
Visibilité	
Charges administratives facturées aux projets	
Total dépenses directes et administratives	

Net Operating income

Résultat d'exploitation

Financial result

Foreign exchange gain	
Foreign exchange loss	
Net financial result	

Résultat financier

Gain de change	
Perte de change	
Résultat financier, net	

Net ordinary result before closed projects

Résultat courant net avant impact des projets terminés

Net result from closed projects transferred from (to) unrestricted fund

Résultat net des projets terminés transféré des(dans) les fonds libres

Project's deferred income variation

Variation des produits différés de projets

Result of the year or period after allocations

Résultat de l'année ou période après attributions

Notes	2025			2024		
	Unrestricted CHF	Project Funds CHF	Total CHF	Unrestricted CHF	Project Funds CHF	Total CHF
3.12	28'143	911'882	940'025	60'958	788'874	849'832
	9'445	-	9'445	2'103	-	2'103
	45'744	-	45'744	32'333	-	32'333
	83'332	911'882	995'214	95'394	788'874	884'268
	17'127	499'490	516'617	35'359	407'610	442'969
	795	22'462	23'257	-	25'148	25'148
	-	4'002	4'002	400	7'987	8'387
	-	77'987	77'987	-	13'791	13'791
	8'362	22'633	30'995	6'941	23'653	30'594
	31'590	220'971	252'561	30'713	43'228	73'941
	3'196	2'323	5'519	1'628	721	2'349
	332	-	332	332	-	332
	77	1'081	1'158	713	1'774	2'487
	-	148	148	-	2'252	2'252
	-	45'744	45'744	-	32'333	32'333
3.7	61'479	896'841	958'320	76'086	558'497	634'583
	21'853	15'041	36'894	19'308	230'377	249'685
	5'111	-	5'111	28'588	(905)	27'683
	(43'491)	4'345	(39'146)	(27'103)	378	(26'725)
	(38'380)	4'345	(34'035)	1'485	(527)	958
	(16'527)	19'386	2'859	20'793	229'850	250'643
			-		-	-
		(19'386)	(19'386)		(229'850)	(229'850)
	(16'527)	-	(16'527)	20'793	-	20'793



CASH FLOW STATEMENT		TABLEAU DES FLUX DE TRESORERIE		Notes	2025	2024
					In CHF	In CHF
Result of the year before allocations to/from funds	Résultat annuel avant modification des fonds et attributions				(16'527)	20'793
Changes in other short-term receivables	Variation des autres créances à court terme	3.2			(3'106)	(32'029)
Changes in prepaid expenses and accrued income	Variation des dépenses payées d'avance et des revenus courus	3.3			(33'281)	5'149
Changes in accrued expenses	Variation des passifs de régularisation	3.4			-	23
Changes in other short-term liabilities	Variation des autres passifs à court terme	3.5			15'961	(12'356)
Changes in projects' deferred income	Variation des avances sur projets	3.6			19'387	229'850
Cash flows from operating activities	Flux de trésorerie liés aux activités d'exploitation				(17'566)	211'430
Change in cash and cash equivalents	Variation de la trésorerie				(17'566)	211'430
Cash and cash equivalents at the start of the year	Liquidités au début de l'année				236'968	25'538
Cash and cash equivalents as at 31 December	Liquidités au 31 décembre	3.1			219'402	236'968
Change in cash and cash equivalents	Variation de la trésorerie				(17'566)	211'430

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STATEMENT OF CHANGES IN CAPITAL	TABLEAU DE VARIATION DU CAPITAL	Unrestricted Funds	Total
		CHF	CHF
Fund Capital as of 31 December 2023	Capital de l'association au 31 décembre 2023	67'501	67'501
Change in Foundation Capital:	Variation du capital de l'association:		
Net result for the year before allocation	Résultat annuel avant attribution	20'793	20'793
Transfer of funds / allocation of funds	Transfert et allocation de fonds	-	-
Fund Capital as of 31 December 2024	Capital de l'association au 31 décembre 2024	88'294	88'294
Change in Foundation Capital:	Variation du capital de l'association:		
Net result for the year before allocation	Résultat annuel avant attribution	(16'527)	(16'527)
Transfer of funds / allocation of funds	Transfert et allocation de fonds	-	-
Fund Capital as of 31 December 2025	Capital de l'association au 31 décembre 2025	71'767	71'767

Notes to the financial statements as of 31 December 2025

1. GENERAL INFORMATION

Fight for Humanity was established as an association on 29 March 2019 and registered to the register of commerce of the canton of Geneva on 17 September 2019. The Association is a non-partisan, impartial and independent non-governmental organization that seeks to reinforce respect for human rights of people exposed to abuses. The organization relies on International Human Rights Law contained in international treaties, to promote, the basic rules that guarantee the respect for human dignity. The registered address of the association is in Route de Ferney 150, 1218 Le Grand-Saconnex, Switzerland.

The Association has completed its seventh year of existence and is developing to respond to the needs it has identified globally and in its countries of operations. The seventh accounting period ended up with a deficit of CHF 16,527 and total income of CHF 995,214.

In 2025, the organization continued implementing its 2024 projects while securing new grants to sustain its ongoing initiatives. The organization continued its projects, including *Wars Fought Better*, a research project within the Beyond Compliance consortium led by the University of York; a study on humanitarian access for children in conflict, in partnership with Save the Children; a protection and education program for children, in collaboration with War Child; and a cultural heritage protection project in Sudan. Despite significant shifts in the humanitarian landscape, Fight for Humanity believes that its mission and approach are more relevant than ever. In 2026, it remains committed to working closely with its donors and partners while actively exploring opportunities to forge new collaborations.

2. PRINCIPLES

The financial statements have been prepared in accordance with the principles of the Swiss GAAP FER (core FER) and Swiss GAAP FER 21 (Accounting for charitable, social non-profit organizations). Where not prescribed by law, the significant accounting and valuation principles applied are described below.

2.1 Conversion of foreign currencies

Assets and liabilities in currencies other than Swiss francs are translated at exchange rates prevailing at year-end.

Income statement items, denominated in foreign currencies, are translated into Swiss francs by applying the actual exchange rate at the month of the transaction date.

Unrealized related exchange differences on Assets and Liabilities are recorded in the statement of operations.

The main exchange rates applied as at 31 December 2025 are:

1 CHF (Swiss Franc) = USD 1.26515

1 CHF (Swiss Franc) = EUR 1.07608

The main exchange rates applied as at 31 December 2024 are:

1 CHF (Swiss Franc) = USD 1.10694

1 CHF (Swiss Franc) = EUR 1.05988

2.2 Cash and cash equivalents

Cash in bank is considered as cash and cash equivalents.

2.3 Other short-term receivables

These amounts are mainly composed by rental deposit, cash advances to employees and partners and receivable from supplier.

2.4. Prepaid expenses and accrued income

Prepaid expenses and accrued income mainly consist of accrued income from donors.

2.5 Accrued expenses and Projects' deferred income

Accrued liabilities represent expenses that have been incurred but not invoiced as at the balance sheet date. Projects' deferred income represents contributions received in the period that are related to the next financial period.

2.6 Unrestricted fund

This reserve is the accumulation of excess funds that have been set aside with no specific reservation or restriction.

2.7 Income

Grants, donations or contributions are recognized as income in the period in which they have been received unless the right to receive the funds has not been transferred in the current year. Income not yet received for services that have already been rendered are recorded as accrued contributions. Revenue relating to future years projects' expenses is recorded on the balance sheet as deferred income.

2.8 Expenditures

Expenses are accrued and recognized when incurred. Administrative expense referring to head office costs not linked to projects are shown as "Unrestricted" separately from those related to the Direct Project Expenditures presented in the "Project Funds".

2.9 Cost allocation to programs

Fight for Humanity covers some of its head office costs by charging the projects.

3. DISCLOSURE ON BALANCE SHEET AND STATEMENT OF OPERATIONS ITEMS

3.1 Cash and cash equivalents

	31.12.2025	31.12.2024
	CHF	CHF
At head office	219,402	236,968
Total	219,402	236,968

3.2 Other short-term receivables

	31.12.2025	31.12.2024
	CHF	CHF
Receivable from the offices' lessor, employees, and suppliers	39,157	36,051
Total	39,157	36,051

3.3 Prepaid expenses and accrued income

	31.12.2025	31.12.2024
	CHF	CHF
Prepaid expenses	2,362	2,581
Accrued income	84,946	51,448
Total	87,310	54,029

3.4 Accrued expenses

	31.12.2025	31.12.2024
	CHF	CHF
Accrued HQ office expenses	6,054	6,054
Total	6,054	6,054

3.5 Other short-term liabilities

	31.12.2025	31.12.2024
	CHF	CHF
Payable to institutions, employees and others	17,293	1,332
Total	17,293	1,332

3.6 Projects' deferred income

	31.12.2025	31.12.2024
	CHF	CHF
Projects' deferred income	250,755	231,368
Total	250,755	231,368

3.7 Direct projects and administrative expenditures

	2025		Total
	Direct Project	Administrative	
Staff costs	499,490	17,127	516,617
Travel costs	22,462	795	23,257
Equipment, vehicle and rentals	4,002	-	4,002
Operational consumables	77,987	-	77,987
General and office expenses	22,633	8,362	30,995
Professional fees	220,971	31,590	252,561
Bank charges	2,323	3,196	5,519
Insurance charges	-	332	332
Telecommunication costs	1,081	77	1,158
Visibility	148	-	148
Overhead expenditures billed to the projects	45,744	-	45,744
Total	896,841	61,479	958,320

	2024		
	Direct Project	Administrative	Total
Staff costs	407,610	35,359	442,969
Travel costs	25,148	-	25,148
Equipment, vehicle and rentals	7,987	400	8,387
Operational consumables	13,791	-	13,791
General and office expenses	23,653	6,941	30,594
Professional fees	43,228	30,713	73,941
Bank charges	721	1,628	2,349
Insurance charges	-	332	332
Telecommunication costs	1,774	713	2,487
Visibility	2,252	-	2,252
Overhead expenditures billed to the projects	32,333	-	32,333
Total	558,497	76,086	634,583

3.8 Liabilities to personnel welfare institutions

As of 31 December 2025, Fight for Humanity has a net liability of CHF 16,871 towards the personnel welfare institutions (2024: CHF 1,406).

	CHF 31.12.2025	CHF 31.12.2024
ADM C FISCALE	1,378	-
CIEPP	8,885	1,406
OCAS	6,038	-
SWICA	570	-
Total	16,871	1,406

3.9 Remuneration of Committee and Management Board Members

	CHF 31.12.2025	CHF 31.12.2024
Gross salary of the Directors	156,000	138,100
Gross salary of the other members of the management team	156,000	135,050
Total	312,000	273,150

3.10 Subsequent events

There have not been any significant post closure events that would have an impact on the 2025 financial statements.

3.11 Deficit

Despite the expansion of activities in 2025 and the signature of new project agreements as described in Note 1, the organization recorded a limited deficit of CHF 16,527 for the year. This resulted in a decrease in net unrestricted funds from CHF 88,294 carried forward from the previous year to CHF 71,767 as of 31 December 2025. The deficit is primarily attributable to specific and non-recurring factors during the year.

Syria				Sudan		Colombia	Colombia and Yemen	Global	Lebanon	Total	
SY248000	SY253000	SY254000	SY255000	SU251000	SU259000	CO250000	UK249000	GL252000	LE258000		
											Donors
											Public Donors
69'559										69'559	United Nations Children's Fund (UNICEF)
						68'000				68'000	Delegation Geneve Ville Solidaire (DGVS)
							169'306			169'306	Foreign, Commonwealth & Development Office (FCDO) (through collaboration with University of York)
											Private Donors
		-		12'088	104'765				198'423	315'277	International alliance for the protection of heritage in conflict areas (ALIPH)
			197'559							197'559	War Child FPI
	3'511									3'511	War Child DRL
								88'670		88'670	Save the Children Netherlands
69'559	3'511	-	197'559	12'088	104'765	68'000	169'306	88'670	198'423	911'882	TOTAL CONTRIBUTIONS
											-
											Overhead for field management costs
1'775	-	-	-	2'569	-	-	-	-	-	4'345	Foreign exchange differences (in contributions)
1'775	-	-	-	2'569	-	-	-	-	-	4'345	Subtotal
71'334	3'511	-	197'559	14'657	104'765	68'000	169'306	88'670	198'423	916'227	TOTAL INCOME AND FINANCIAL RESULT
											Direct Expenditures
(219'692)	(3'511)	-	(190'877)	(42'657)	-	(55'343)	(161'330)	(80'578)	(97'109)	(851'097)	Direct project expenditures
(15'378)	-	-	(6'682)	(3'403)	-	-	(7'976)	(4'834)	(7'470)	(45'744)	HQ overhead charged to projects
(235'070)	(3'511)	-	(197'559)	(46'059)	-	(55'343)	(169'306)	(85'413)	(104'579)	(896'841)	TOTAL DIRECT EXPENDITURES
(163'736)	-	-	-	(31'402)	104'765	12'657	-	3'258	93'845	19'386	Net ordinary result before closed projects
163'736	-	-	-	31'402	-	36'230	-	-	-	231'368	Deferred projects' income (Project Fund) at beginning of year
-	-	-	-	-	(104'765)	(48'887)	-	(3'258)	(93'845)	-250'755	Deferred projects' income (Project Fund) at end of year
163'736	-	-	-	31'402	(104'765)	(12'657)	-	(3'258)	(93'845)	-19'386	Project's deferred income variation