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| 201 | | 0475491624 | | 1 | EUR | |
| NAT. | Filing date | N° | P. | U. | D. | ABR-npo 1 |

ANNUAL ACCOUNTS AND OTHER DOCUMENTS TO BE FILED IN ACCORDANCE WITH THE BELGIAN COMPANIES AND ASSOCIATIONS CODE

IDENTIFICATION DETAILS (at the filing date)

NAME: **European Geriatric Medicine Society**

Legal form: International non-profit association

Address: Clos Chapelle-aux-Champs

N°: 30 Box: 3037

Postal code: 1200 Town: Woluwe-Saint-Lambert

Country: Belgium

Register of legal persons - Commercial court: Brussels, French speaking

Website:

Company registration number **0475491624**

DATE **06/04/2022** of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

ANNUAL ACCOUNTS IN **EUROS**

approved by the general meeting of **16/10/2024**

Regarding the period from **01/01/2023** to **31/12/2023**

Preceding the period from **01/01/2022** to **31/12/2022**

The amounts for the preceding period are identical to the ones previously published

Total number of pages filed: 7

Numbers of sections of the standard form not filed

because they serve no useful purpose: A-npo 6.1.1, A-npo 6.1.2, A-npo 6.1.3, A-npo 6.2, A-npo 6.3, A-npo 6.4, A-npo 6.5, A-npo 6.6, A-npo 6.7, A-npo 7, A-npo 8

**LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS
AND STATEMENT REGARDING AN ADDITIONAL
ORDER FOR REVIEW OR CORRECTION**

LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation.

MASUD Tahir

Clos Chapelle-aux-Champs 30 box 3037

1200 Woluwe-Saint-Lambert

BELGIUM

Start date of the mandate: 01/01/2022

End date of the mandate: 31/12/2025

Director

DUQUE Sofia

Clos Chapelle-aux-Champs 30 box 3037

1200 Woluwe-Saint-Lambert

BELGIUM

Start date of the mandate: 01/01/2020

End date of the mandate: 31/12/2025

Director

ROMERO-ORTUNO Roman

Clos Chapelle-aux-Champs 30 box 3037

1200 Woluwe-Saint-Lambert

BELGIUM

Start date of the mandate: 20/02/2024

End date of the mandate: 19/02/2028

Director

SIEBER Cornel Christian

Clos Chapelle-aux-Champs 30 box 3037

1200 Woluwe-Saint-Lambert

BELGIUM

Start date of the mandate: 01/01/2022

End date of the mandate: 31/12/2025

Chairman of the Board of Directors

ONDER Graziano

Clos Chapelle-aux-Champs 30 box 3037

1200 Woluwe-Saint-Lambert

BELGIUM

Start date of the mandate: 01/01/2024

End date of the mandate: 31/12/2025

Director

PETROVIC Mirko

Jacob van Arteveldestraat 22

9050 Gentbrugge

BELGIUM

Start date of the mandate: 01/01/2018

End date of the mandate: 31/12/2025

Director

PERKISAS Stany

Clos Chapelle-aux-Champs 30 box 3037

1200 Woluwe-Saint-Lambert

BELGIUM

Start date of the mandate: 01/01/2024

End date of the mandate: 31/12/2025

Director

PIOTROWICZ Karolina Maria
Clos Chapelle-aux-Champs 30 box 3037
1200 Woluwe-Saint-Lambert
BELGIUM

Director

VAN DER VELDE Nathalie
Clos Chapelle-aux-Champs 30 box 3037
1200 Woluwe-Saint-Lambert
BELGIUM

Start date of the mandate: 01/01/2024

End date of the mandate: 31/12/2025

Director

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ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

| | Notes | Codes | Period | Preceding period |
|---|-------|-------|-------------------|-------------------|
| ASSETS | | | | |
| FORMATION EXPENSES | | 20 | | |
| FIXED ASSETS | | 21/28 | | |
| Intangible fixed assets | 6.1.1 | 21 | | |
| Tangible fixed assets | 6.1.2 | 22/27 | | |
| Land and buildings | | 22 | | |
| Plant, machinery and equipment | | 23 | | |
| Furniture and vehicles | | 24 | | |
| Leasing and similar rights | | 25 | | |
| Other tangible fixed assets | | 26 | | |
| Tangible fixed assets under construction and advance payments | | 27 | | |
| Financial fixed assets | 6.1.3 | 28 | | |
| CURRENT ASSETS | | 29/58 | 742,613.88 | 970,977.85 |
| Amounts receivable after more than one year | | 29 | | |
| Trade debtors | | 290 | | |
| Other amounts receivable | | 291 | | |
| Stocks and contracts in progress | | 3 | | |
| Stocks | | 30/36 | | |
| Contracts in progress | | 37 | | |
| Amounts receivable within one year | | 40/41 | | |
| Trade debtors | | 40 | | |
| Other amounts receivable | | 41 | | |
| Current investments | | 50/53 | | |
| Cash at bank and in hand | | 54/58 | 742,613.88 | 970,977.85 |
| Deferred charges and accrued income | | 490/1 | | |
| TOTAL ASSETS | | 20/58 | 742,613.88 | 970,977.85 |

| | Notes | Codes | Period | Preceding period |
|---|-------|-------|--------------------------|--------------------------|
| EQUITY AND LIABILITIES | | | | |
| EQUITY | | | | |
| | | 10/15 | <u>742,613.88</u> | <u>970,977.85</u> |
| Association or foundation Funds | 6.2 | 10 | | |
| Revaluation surpluses | | 12 | | |
| Allocated funds | 6.2 | 13 | 742,613.88 | 970,977.85 |
| Accumulated profits (losses) (+)/(-) | | 14 | | |
| Investment grants | | 15 | | |
| PROVISIONS AND DEFERRED TAXES | | | | |
| Provisions for liabilities and charges | 6.2 | 16 | | |
| Pensions and similar obligations | | 160/5 | 0.00 | 0.00 |
| Taxation | | 160 | | |
| Major repairs and maintenance | | 161 | | |
| Environmental obligations | | 162 | | |
| Other liabilities and charges | | 163 | | |
| Other liabilities and charges | | 164/5 | | |
| Provisions for grants and legacies to reimburse and gifts with a recovery right | | 167 | | |
| Deferred taxes | | 168 | | |
| AMOUNTS PAYABLE | | | | |
| Amounts payable after more than one year | 6.3 | 17/49 | <u>0.00</u> | <u>0.00</u> |
| Financial debts | | 17 | | |
| Credit institutions, leasing and other similar obligations | | 170/4 | 0.00 | 0.00 |
| Other loans | | 172/3 | | |
| Trade debts | | 174/0 | | |
| Advances received on contracts in progress | | 175 | | |
| Other amounts payable | | 176 | | |
| Other amounts payable | | 178/9 | | |
| Amounts payable within one year | 6.3 | 42/48 | | |
| Current portion of amounts payable after more than one year falling due within one year | | 42 | | |
| Financial debts | | 43 | 0.00 | 0.00 |
| Credit institutions | | 430/8 | | |
| Other loans | | 439 | | |
| Trade debts | | 44 | 0.00 | 0.00 |
| Suppliers | | 440/4 | | |
| Bills of exchange payable | | 441 | | |
| Advances received on contracts in progress | | 46 | | |
| Taxes, remuneration and social security | | 45 | 0.00 | 0.00 |
| Taxation | | 450/3 | | |
| Remuneration and social security | | 454/9 | | |
| Other amounts payable | | 48 | | |
| Accruals and deferred income | | 492/3 | | |
| TOTAL LIABILITIES | | 10/49 | 742,613.88 | 970,977.85 |

PROFIT AND LOSS ACCOUNT

| | Notes | Codes | Period | Preceding period |
|---|-------|--------|--------------------|-------------------|
| Operating income and charges | | | | |
| Gross operating margin (+)/(-) | | 9900 | -228,156.23 | -89,949.48 |
| Of which non-recurring operating income | | 76A | | |
| Remuneration, social security costs and pensions (+)/(-) | | 62 | | |
| Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets | | 630 | | |
| Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) (+)/(-) | | 631/4 | | |
| Provisions for liabilities and charges: Appropriations (uses and write-backs) | | 635/9 | | |
| Other operating charges | | 640/8 | | |
| Operating charges carried to assets as restructuring costs (-) | | 649 | | |
| Non-recurring operating charges | | 66A | | |
| Operating profit (loss) (+)/(-) | | 9901 | -228,156.23 | -89,949.48 |
| Financial income | 6.4 | 75/76B | 77.91 | 81.32 |
| Recurring financial income | | 75 | 77.91 | 81.32 |
| Non-recurring financial income | | 76B | | |
| Financial charges | 6.4 | 65/66B | 285.65 | 3,104.42 |
| Recurring financial charges | | 65 | 285.65 | 3,104.42 |
| Non-recurring financial charges | | 66B | | |
| Profit (loss) for the period before taxes (+)/(-) | | 9903 | -228,363.97 | -92,972.58 |
| Transfer from deferred taxes | | 780 | | |
| Transfer to deferred taxes | | 680 | | |
| Income taxes on the result (+)/(-) | | 67/77 | | |
| Profit (loss) of the period (+)/(-) | | 9904 | -228,363.97 | -92,972.58 |
| Transfer from untaxed reserves | | 789 | | |
| Transfer to untaxed reserves | | 689 | | |
| Profit (loss) of the period available for appropriation (+)/(-) | | 9905 | -228,363.97 | -92,972.58 |

APPROPRIATION ACCOUNT

Profit (loss) to be appropriated (+)/(-)

Gain (loss) of the period available for appropriation (+)/(-)

Profit (loss) brought forward

Withdrawals from capital and reserves

Appropriations to allocated funds

Profit (loss) to be carried forward (+)/(-)

| Codes | Period | Preceding period |
|--------|--------------------|-------------------|
| 9906 | -228,363.97 | -92,972.58 |
| (9905) | -228,363.97 | -92,972.58 |
| 14P | | |
| 791 | 228,363.97 | 92,972.58 |
| 691 | | |
| (14) | | |

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VALUATION RULES

Général

L'association a opté pour la tenue d' une comptabilité simplifiée où les charges et produits sont enregistrées respectivement lors de leur paiement ou de leur réception. Les avoirs et dettes sont quant à eux repris, conformément à l'article 3:184 de l'Arrêté Royal d'exécution du Code des sociétés et associations (AR/CSA), dans un état du patrimoine établi à la date de clôture de l'exercice. Cet état du patrimoine reprend l'ensemble des dettes, des avoirs, des droits et des engagements de l'association.

Avoirs

Investissements

Les immeubles, les machines, le mobilier et le matériel roulant qui appartiennent à l'association sont repris dans l'état du patrimoine à leur valeur historique d'acquisition. Si le conseil d'administration décide de reprendre le bien à sa valeur de marché, l'information sera clairement indiqué dans l'annexe.

Les immeubles, les machines, le mobilier et le matériel roulant qui n'appartiennent pas en pleine propriété à l'association ne doivent être repris dans l'état du patrimoine que s'ils sont significatifs. Lorsque le conseil d'administration estime que certains de ces avoirs ne revêtent pas un caractère significatif, il s'en justifie dans l'annexe. Les avoirs difficilement évaluable sont indiqués pour mémoire dans l'état du patrimoine et font l'objet de mentions appropriées dans l'annexe.

Créances

L'état du patrimoine reprend les créances à leur valeur nominale historique.

Placement de trésorerie et liquidités

Les placements de trésorerie ainsi que les valeurs disponibles sont reprises à leur valeur nominale. Les comptes en devise sont convertis en EURO en prenant le taux à la date de clôture comme référence.

Dettes

Dettes

Sous cette rubrique sont reprises les dettes financières, à l'égard des fournisseurs et des membres ainsi que les dettes fiscales, salariales et sociales. Les dettes doivent, d'une part, être reprises à leur valeur nominale et, d'autre part, refléter les dettes existantes à la date d'inventaire.

Les dettes en devises sont quant à elles converties en EURO en prenant le taux à la date d'inventaire comme référence.

Résultat reporté

Sous cette rubrique, est inscrit soit le montant des bénéfices ou des pertes de l'exercice et des exercices antérieurs.

Droits et engagements

Les droits et les engagements, qui sont susceptibles d'avoir une influence importante sur la situation financière de l'association, doivent être mentionnés dans l'état du patrimoine. Lorsque ces droits et engagements ne sont pas susceptibles d'être quantifiés, ils font exclusivement l'objet de mentions appropriées dans l'annexe.

Travail bénévole

Conformément à la législation comptable en vigueur, le travail bénévole n'est pas enregistré dans la comptabilité car aucune dépense n'est effectuée, sauf si le travail du bénévole augmente de manière sensible la valeur des bâtiments et du matériel. Dans ce cas, il en sera tenu compte dans l'état du patrimoine.

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CHECKS

Client name: European Geriatric Medicine Society
Financial year: 01/01/2023 - 31/12/2023
Currency: EUR
Scheme type: abbreviated

SIGN CONTROLS

No errors were found during the sign controls

CHECK INCLUDED SECTIONS

There are no unstarred reconciliations containing data.

LEGAL CHECKS

Annual accounts comply with legal checks.

ADDITIONAL CHECKS

Annual accounts comply with additional checks.

CHECKS WITHIN THE SOCIAL BALANCE SHEET

The annual accounts are in compliance with the NBB's controls on the social balance sheet.

ACCOUNTING REMARKS

Continuity

Code 9905 for the current year (code 9905) and the previous year (code 9905P) indicates a loss to be allocated; if the evaluation rules have been applied in a continuity perspective, this must be justified in the annex.

Valuation rules

| Code 9905 | Code 9905P |
|-------------|------------|
| -228,363.97 | -92,972.58 |

Date of general meeting within 6 months after closure of the financial year

The annual accounts must be approved by the general meeting within six months of the end of the financial year, unless an exception applies.

| End date of financial year | Date of general meeting |
|----------------------------|-------------------------|
| 31/12/2023 | 16/10/2024 |

Justification valuation rules

If the balance sheet shows deferred losses (code 14) in the current financial year OR the P&L accounts show a loss during the last 2 financial years (code 9904 & code 9904P), a justification of the valuation rules in continuity must be included in the annual report.

| Code 14 | Code 9904 & code 9904P |
|----------------|---|
| 0.00 | 9904 = -228,363.97 & 9904P = -92,972.58 |

Date of approval of the annual accounts by the general meeting

The annual accounts can only be filed after approval by the general meeting unless an exception applies.

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