AUDIT SERVIS, spol. s r.o.

INDEPENDENT AUDITOR´S REPORT

on the financial statements

Člověk v tísni, o.p.s.

(PEOPLE IN NEED)

as of 31 December 2025

Identification data:

Name of the accounting entity:	**Člověk v tísni, o.p.s.**
Registered office:	**120 00 Praha 2, Šafaříkova 635/24**
ID number:	**257 55 277**
Legal status:	**Public Benefit Organisation**
Director:	**Šimon Pánek**
Auditing firm:	**AUDIT SERVIS, spol. s r. o. 150 00 Praha 5, Grafická 3365/7a Licence of the Chamber of Auditors of the Czech Republic no. 10**
Auditor:	**Ing. Jana Procházková Licence of the Chamber of Auditors of the Czech Republic no. 2094**
Verified period:	**1 January 2025 – 31 December 2025**
Date of the execution of the Report:	**25 June 2026**

INDEPENDENT AUDITOR´S REPORT

Recipient: Board of Trustees and founders of the Člověk v tísni, o.p.s. (PEOPLE IN NEED)

Opinion

We have audited the accompanying financial statements of Company Člověk v tísni, o.p.s. (PEOPLE IN NEED), prepared in accordance with accounting principles generally accepted in the Czech Republic, which comprise the balance sheet as of 31 December 2025, the profit and loss account from 1 January 2025 to 31 December 2025, and cash flow statement for the period from 1 January 2025 to 31 December 2025, and notes to the financial statements (hereinafter referred to as "financial statements"), including material accounting policy information. For details of the Company Člověk v tísni, o.p.s. (PEOPLE IN NEED), see point 1 in the notes to the financial statements.

In our opinion, the financial statements give a true and fair view of assets, liabilities and equity of the Company Člověk v tísni, o.p.s. (PEOPLE IN NEED) as at 31 December 2025, and of its expenses, revenues and profit/loss and its cash flows for the accounting period from 1 January 2025 to 31 December 2025 in accordance with accounting principles generally accepted in the Czech Republic.

Basis for Opinion

We conducted our audit in accordance with the Act on Auditors, and Auditing Standards of the Chamber of Auditors of the Czech Republic, which are International Standards on Auditing (ISAs), as amended by the related application clauses. Our responsibilities under this law and regulation are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information in the Annual Report

In compliance with the Section 2 b) of the Act on Auditors, the other information comprises the information included in the Annual Report other than the financial statements and auditor´s report thereon. Management of the Company Člověk v tísni, o. p. s. (PEOPLE IN NEED) is responsible for the other information.

Our opinion on the financial statements does not cover the other information. However, in connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is not materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.
In addition, we assess whether the other information has been prepared, in all material respects, in accordance with applicable law or regulation, in particular, whether the other information complies with law or regulation in terms of formal requirements and procedure for preparing the other information in

This document is an English translation of the Czech auditor's report.
Only the Czech version of the report is legally binding.

context of materiality, i.e. whether any non-compliance with these requirements could influence judgments made on the basis of the other information.

Based on procedures performed, to the extents we are able to asses it, we report that:

- the other information describing the facts that are also presented in the financial statements is, in all material respects, consistent with the financial statements, and
- the other information is prepared in compliance with applicable law or regulation.

In addition, our responsibility is to report, based on the knowledge and understanding of the Company Člověk v tísni, o. p. s. (PEOPLE IN NEED) obtained in the audit, on whether the other information contains any material misstatement of fact.

Based on the procedures we have performed on the other information obtained, we have not identified any material misstatement of fact.

Responsibility of the Statutory Body and Supervisory Body of the accounting entity for the financial statements

The statutory body of Company Člověk v tísni, o. p. s. (PEOPLE IN NEED) is responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with Czech accounting regulations and for such internal control as statutory body determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the statutory body of the Company Člověk v tísni, o. p. s. (PEOPLE IN NEED) is responsible for assessing the company´s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the statutory body either intends to liquidate the Company Člověk v tísni, o. p. s. (PEOPLE IN NEED) or to cease operations, or has no realistic alternative but to do so.

The supervisory board is responsible for the supervision of the Company's financial reporting process.

Auditor´s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with above mentioned regulations will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are 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 financial statements.

As part of an audit in accordance with the above law or regulation, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control of the Company Člověk v tísni, o. p. s. (PEOPLE IN NEED).
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the statutory body in the notes to the financial statements.
- Conclude on the appropriateness of the statutory body´s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company Člověk v tísni, o. p. s. (PEOPLE IN NEED) 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company Člověk v tísni, o. p. s. (PEOPLE IN NEED) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the notes to the financial statements, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the statutory body and supervisory 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.

In Prague on 25 June 2026

Auditing firm: AUDIT SERVIS, spol. s r. o.
150 00 Praha 5, Grafická 3365/7a
Licence of the Chamber of Auditors of the Czech Republic no. 10

AUDIT SERVIS spol. s r.o. * Oprávnění číslo 10 Komory auditorů ČR

Auditor: Jana Procházková
Licence of the Chamber of Auditors of the Czech Republic no. 2094

This document is an English translation of the Czech auditor's report.
Only the Czech version of the report is legally binding.

Ministry of Finance CR
Approved by MF CR
in accordance with decree No. 504/2002 Coll.
Applies to accounting units
using tax forms applicable
to non-profit organizations

FINANCIAL BALANCE SHEET

As of 31 December 2025

(In thousands of CZK)

Člověk v tísni, o. p. s.

Šafaříkova 635/24
120 00 Praha 2

Organization Identification Number (IČ)
25755277

ASSETS			Line No.	As of 1.1.2025 (Thousands of CZK)	As of 31.12.2025 (Thousands of CZK)
	a		b	1	2
A.	**Fixed Assets**		01	**100 729**	**113 204**
A. I.	**Intangible assets**		02	**124 404**	**129 078**
1.	Intangible results from research and development	(012)	03		
2.	Software	(013)	04	93 779	95 027
3.	Valuable rights	(014)	05	1 145	1 145
4.	Low-value intangibles fixed assets	(018)	06	14	14
5.	Other intangibles	(019)	07	28 300	30 673
6.	Intangible fixed assets under construction	(041)	08	926	1 979
7.	Advances for intangible assets	(051)	09	240	240
A. II.	**Tangible fixed assets**		10	**152 308**	**194 134**
1.	Land	(031)	11	3 379	5 224
2.	Artworks and collections	(032)	12		
3.	Buildings and structures	(021)	13	31 984	82 016
4.	Movable fixed assets	(022)	14	105 243	105 986
5.	Perennial crops	(025)	15		
6.	Breeding and draught animals	(026)	16		
7.	Low-value fixed assets	(028)	17	63	63
8.	Other tangible fixed assets	(029)	18		
9.	Tangible fixed assets under construction	(042)	19	9 761	698
10.	Advances for tangible fixed assets	(052)	20	1 878	147
A. III.	**Financial assets**		21	**0**	**0**
1.	Investments in subsidiaries	(061)	22		
2.	Investments in associates	(062)	23		
3.	Bonds, debentures and similar securities held until maturity	(063)	24		
4.	Loans to organizational units	(066)	25		
5.	Other long-term loans	(067)	26		
6.	Other financial assets	(069)	27		
A. IV.	**Accumulated depreciation on fixed assets**		29	**-175 983**	**-210 008**
1.	Depreciation of research and development	(072)	30		
2.	Depreciation of software	(073)	31	-71 877	-84 684
3.	Depreciation of valuable rights	(074)	32	-1 145	-1 145
4.	Depreciation of low-value intangibles fixed assets	(078)	33	-14	-14
5.	Depreciation of other intangibles	(079)	34	-19 356	-24 046
6.	Depreciation of buildings and structures	(081)	35	-11 219	-16 798
7.	Depreciation of movable fixed assets	(082)	36	-72 309	-83 258
8.	Depreciation of perennial crops	(085)	37		
9.	Depreciation of breeding and draught animals	(086)	38		
10.	Depreciation of low-value fixed assets	(088)	39	-63	-63
11.	Depreciation of other tangible fixed assets	(089)	40		

ASSETS

			Line No.	As of 1.1.2025 (Thousands of CZK)	As of 31.12.2025 (Thousands of CZK)
	a		b	1	2
B.	**Current assets**		41	**3 190 204**	**2 481 363**
B.I.	**Inventories**		42	**33 451**	**24 245**
1.	Materials in store	(112)	43	29 360	18 561
2.	Materials in transit	(119)	44		
3.	Work-in-progress	(121)	45	469	916
4.	Semiproducts	(122)	46		
5.	Finished products	(123)	47		240
6.	Livestock	(124)	48		
7.	Merchandise in stock	(132)	49	277	190
8.	Merchandise in transit	(139)	50		
9.	Advance payments for inventory	(314)	51	3 345	4 338
B.II.	**Receivables**		52	**267 980**	**241 535**
1.	Customers	(311)	53	7 502	761
2.	Bills of exchange to be collected	(312)	54		
3.	Receivables for discounted securities	(313)	55		
4.	Operational advance payments made	(314 except the line 51)	56	67 531	97 366
5.	Other receivables	(315)	57	1 272	1 479
6.	Receivables from employees	(335)	58	1 869	3 190
7.	Receivables from social security and health insurance institutions	(336)	59		
8.	Income taxes	(341)	60	373	2 613
9.	Other direct taxes	(342)	61		
10.	Value added tax	(343)	62		
11.	Other taxes and fees	(345)	63		
12.	Grants receivable from national budget	(346)	64		
13.	Grants receivable from local authorities´ budgets	(348)	65		
14.	Receivables from participants in an association	(358)	66		
15.	Receivables from fixed-term financial transactions	(373)	67		
16.	Receivables from issued bonds	(375)	68		
17.	Sundry receivables	(378)	69	44 036	12 761
18.	Estimated receivables	(388)	70	145 397	123 365
19.	Depreciations to receivables	(391)	71		
B.III.	**Short-term financial assets**		72	**2 423 979**	**2 007 664**
1.	Cash	(211)	73	11 763	9 226
2.	Stamps and vouchers	(213)	74		2
3.	Bank accounts	(221)	75	2 408 922	1 983 974
4.	Shares and similar securities for trading	(251)	76		
5.	Bonds, debentures and similar securities for trading	(253)	77		
6.	Other bonds, debentures and securities	(256)	78		13 253
7.	Cash in transit	(259)	79	3 294	1 209
B.IV.	**Other assets**		81	**464 794**	**207 919**
1.	Deferred expenses	(381)	82	11 524	9 137
2.	Accrued revenue	(385)	83	453 270	198 782
	TOTAL ASSETS		85	**3 290 933**	**2 594 567**

LIABILITIES AND EQUITY			Line No.	As of 1.1.2025 (Thousands of CZK)	As of 31.12.2025 (Thousands of CZK)
	a		b	1	2
A.	**Own resources**		86	**3 022 080**	**2 396 526**
A.I.	**Equity**		87	**3 017 165**	**2 393 781**
1.	Own equity	(901)	88	75 916	107 344
2.	Funds	(911)	89	2 941 249	2 284 529
3.	Gains or losses from the revaluation of assets and liabilities	(921)	90		1 908
A.II.	**Profit or loss**		91	**4 915**	**2 745**
1.	Profit and loss for account	(+/-963)	92		2 745
2.	Profit or loss to be approved	(+/-931)	93	4 915	
3.	Retained earnings, accumulated losses from previous years	(+/-932)	94		
B.	**Liabilities**		95	**268 853**	**198 041**
B.I.	**Provisions**		96	**0**	**0**
1.	Tax deductible provisions	(941)	97		
B.II.	**Long-term liabilities**		98	**291**	**786**
1.	Long-term bank loans	(951)	99		
2.	Own bonds issued	(953)	100		
3.	Payables of lease	(954)	101		
4.	Long-term advances received	(955)	102	96	176
5.	Long-term bills of exchange payable	(958)	103		
6.	Estimated payables	(389)	104		
7.	Other long-term liabilities	(959)	105	195	610
B.III.	**Short-term liabilities**		106	**257 222**	**190 305**
1.	Suppliers	(321)	107	140 730	75 732
2.	Bills of exchange to be paid	(322)	108		
3.	Advance payments received	(324)	109	1 134	653
4.	Other payables	(325)	110	3 467	1 629
5.	Employees	(331)	111	43 819	39 653
6.	Other payables to employees	(333)	112	737	194
7.	Social security and health insurance institutions	(336)	113	21 587	22 867
8.	Income taxes	(341)	114		
9.	Other direct taxes	(342)	115	8 434	10 942
10.	Value added tax	(343)	116	774	616
11.	Other taxes and fees	(345)	117	3 074	2 699
12.	Payables to national budget	(346)	118	3 815	1 507
13.	Payables to local authorities´ budgets	(348)	119	2 805	3 361
14.	Payables to unpaid subscribed securities and shares	(367)	120		
15.	Payables to participants in association	(368)	121		
16.	Payables to fixed-term financial transactions	(373)	122		
17.	Sundry payables	(379)	123	7 011	11 043
18.	Short-term bank loans	(231)	124		
19.	Credits for discounted securities	(232)	125		
20.	Short-term bonds issued	(241)	126		
21.	Own bonds issued	(255)	127		
22.	Estimated payables	(389)	128	19 835	19 409
23.	Other short-term financial assistance	(249)	129		
B.IV.	**Other liabilities**		130	**11 340**	**6 950**
1.	Accrued expenses	(383)	131	11 032	6 308
2.	Deferred revenues	(384)	132	308	642
	TOTAL LIABILITIES AND EQUITY		134	**3 290 933**	**2 594 567**

Signature of Chief Financial Officer:	Prepared by:	Date of creation: 25.06.2026

AUDIT SERVIS spol. s r.o. Oprávnění číslo 10 Komory auditorů ČR

Ministry of Finance CR
Approved by MF CR
in accordance with decree No. 504/2002 Coll.
Applies to accounting units
using tax forms applicable
to non-profit organizations

PROFIT & LOSS ACCOUNT

As of 31 December 2025

(In thousands of CZK)

Člověk v tísni, o. p. s.

Šafaříkova 635/24
120 00 Praha 2

Organization Identification Number (IČ)
25755277

	Name of indicator		No.	Activity		
				Main	Supplem.	Total
A.	**Expenses**		01			
A.I.	**Consumed purchases**		02	**1 064 422**	**1 505**	**1 065 927**
1.	Consumed materials, energy and other non-inventory items	(501,502,503)	03	82 239	196	82 435
2.	Merchandise sold	(504)	04	157	477	634
3.	Repairs and maintenance	(511)	05	5 295	489	5 784
4.	Travel expenses	(512)	06	52 040		52 040
5.	Entertainment expenses	(513)	07	5 161	14	5 175
6.	Other services	(518)	08	919 530	329	919 859
A.II.	**Change in work-in-progress and capitalisation**		09	**187**	**0**	**187**
7.	Change in work-in-progress	(561,562,563,564)	10	187		187
8.	Capitalization of material, goods and internal services	(571,572)	11			
9.	Capitalization of fixed assets	(573,574)	12			
A.III.	**Personnel expenses**		13	**1 033 628**	**2 248**	**1 035 876**
10.	Wages and salaries	(521)	14	820 112	1 832	821 944
11.	Mandatory social security	(524)	15	201 994	416	202 410
12.	Other social insurance	(525)	16	25		25
13.	Mandatory social security expenses	(527)	17	10 223		10 223
14.	Other social security expenses	(528)	18	1 274		1 274
A.IV.	**Taxes and fees**		19	**19 715**	**77**	**19 792**
15.	Taxes and fees	(531,532,538)	20	19 715	77	19 792
A.V.	**Other expenses** subtotal		21	**1 889 863**	**95**	**1 889 958**
16.	Contractual fines, interest on late payments, other fines and penalties	(541,542)	22	73		73
17.	Write-off irrecoverable receivables	(543)	23	722	2	724
18.	Interest expenses	(544)	24			0
19.	Foreign exchange losses	(545)	25	121 937		121 937
20.	Donations to beneficiaries	(546)	26	1 367 282		1 367 282
21.	Shortages and damage	(548)	27	22 972	24	22 996
22.	Other expenses	(549)	28	376 877	69	376 946
A.VI.	**Depreciation, sold property, additions to provisions**		29	**37 115**	**456**	**37 571**
23.	Depreciation of tangible and intangible fixed assets	(551)	30	36 908	456	37 364
24.	Net book value of sold tangible and intangible fixed assets	(552)	31			0
25.	Securities and shares sold	(553)	32	220		220
26.	Materials sold	(554)	33			0
27.	Additions to provisions	(556, 559)	34	-13		-13
A.VII.	**Membership fees**		35	**4 947**	**0**	**4 947**
28.	Membership fees and contributions paid to operational units	(581,582)	36	4 947		4 947
A.VIII.	**Income tax**		37	**54**	**6**	**60**
29.	Income tax	(591)	38	54	6	60
	EXPENSES TOTAL		39	**4 049 931**	**4 387**	**4 054 318**

Name of indicator			Line No.	Activity Main	Supplem.	Total
B.	Revenues		40			
B.I.	**Operating subsidies**		41	**0**	**0**	**0**
1.	Operating subsidies	(691)	42			0
B.II.	**Contribution received total**		43	**3 695**	**0**	**3 695**
B.II. 2	Received operating contribuitons	(681)	44			0
3.	Received donations	(682)	45	3 695		3 695
4.	Received membership fees	(684)	46			0
B.III.	**Revenues from sales of own products and services**	(601, 602, 603, 604)	47	**14 653**	**4 620**	**19 273**
B.IV.	**Other revenues total**		48	**4 033 407**	**20**	**4 033 427**
5.	Contractual fines, interest on late payments and other fines and penalties	(641, 642)	49	238		238
6.	Revenue from written-off irrecoverable receivables	(643)	50	72		72
7.	Interest revenues	(644)	51	37 050	3	37 053
8.	Foreign exchange gains	(645)	52	127 133		127 133
9.	Accounting for funds	(648)	53	3 545 541		3 545 541
10.	Other revenues	(649)	54	323 373	17	323 390
B.V.	**Revenues from disposal of assets**		55	**668**	**0**	**668**
11.	Revenues from sales of intangible and tangible fixed assets	(652)	56	410		410
12.	Revenues from sale of shares and ownership interests	(653)	57	243		243
13.	Revenues from sales of materials	(654)	58	11		11
14.	Revenue from short-term financial assets	(655)	59	4		4
15.	Revenue from long-term financial assets	(657)	60			0
	TOTAL REVENUES		61	**4 052 423**	**4 640**	**4 057 063**
C.	**Profit/loss before tax**		62	**2 546**	**259**	**2 805**
D.	**Profit/loss after tax**		63	**2 492**	**253**	**2 745**

Signature of
Chief Financial Officer:

Prepared by:

Date of creation:
25.06.2026

AUDIT SERVIS spol. s r.o. Oprávnění číslo 10 Komory auditorů ČR

Notes to Financial Statements as of 31 December 2025

1. General data

1.1. Organisation headquarters – Czech Republic

Accounting entity:	**Člověk v tísni, o.p.s. (PEOPLE IN NEED)**
Registered office:	**Šafaříkova 635/24, 120 00 Praha 2**
ID Number:	**25755277**
Tax ID Number:	**CZ25755277**
Legal status:	**Public Benefit Organisation**
Date of the foundation of the Public Benefit Organisation:	**16 April, 1999**
Registration:	The Organisation was entered into the Register of Public Benefit Organisations kept at the Municipal Court in Prague, Section O., insert 119

Statutory bodies of the Organisation, as of 31 December 2025, are:

Board of Trustees:	Jan Pergler – Chairman Petr Jančárek Petr Kostohryz Daniel Műnich Ing. Věra Kostlánová Roubalová Jana Straková
Supervisory Board:	Václav Mazánek - Chairman Ondřej Matyáš Slunéčko Bořek
Chief Executive Officer (CEO):	Šimon Pánek
Founders:	Česká televize Ing. Jaromír Štětina (passed away on 17 April 2025) Šimon Pánek

Ondřej Blažek was a member of the supervisory board until 30 November 2025.

Benevolent services as of 31 December 2025:

- Organising humanitarian and development aid both abroad and in the Czech Republic
- Providing assistance to politically, racially, or otherwise persecuted persons both abroad and in the Czech Republic
- Providing support to young journalists and independent press both abroad and in the Czech Republic
- Providing assistance to local governments and other local organisations
- Organising assistance for minorities both abroad and in the Czech Republic
- Social consultancy
- Public education
- Organisation of workshops and trainings
- Organisation of cultural and sports events
- Providing social services
- Community planning and organising
- Organisation of educational and leisure activities for children and youth

- Support and operation of work-therapeutic and re-socialisation workshops, including sales of products manufactured in these workshops both abroad and in the Czech Republic
- Publishing activities
- Providing consultancy and assistance in the field of protection against discrimination based on gender, racial or ethnic origin, religion, belief, world-view, disability, age, or sexual orientation
- Operations in the field of protection of rights and justified interests of consumers
- Operation of a multicultural centre
- Scientific-research activities
- Providing debt relief services
- Operations in the fields of sustainable development, climate change, nature, landscape and environmental protection

Supplementary activities:

Apart from the basic scope of activities specified in the previous section of this article, for the purpose for which the Organisation was founded, the Organisation also pursues additional activities that are provided in principle as paid services. These **supplementary activities** include:

- Creation and distribution of audio-visual programmes
- Advertising activities
- Brokerage in the field of advertising
- Production, trade and services not listed in annexes 1-3 of the Trade Act
- Rental of properties, apartments and commercial spaces
- Catering services.

The Organisation pursues these supplementary activities exclusively, intending to use the property more efficiently. At the same time, these activities must not affect the quality, scope, or availability of its public benefit services. Any profit made from these supplementary activities may be used only for improving and extending public benefit services.

Members of the Organisation's bodies, i.e. the board of trustees and supervisory board, have not been paid any remuneration for their activity in the Organisation's bodies. The Organisation has provided neither advance payment nor credit nor guarantee for the liabilities of members of the statutory bodies. Family members of the members of statutory bodies do not have any employment or similar relationships concerning the accounting entity. Neither members of the statutory bodies nor their family members are part of a legal entity with which the accounting entity concluded a business contract or other contractual relationships in the respective period and have no ownership interest in these subjects.

1.2 Organisational unit in another EU country

The Organisation has no organisational unit in the European Union.

1.3. Founding of an Endowment Fund

Based on the decision of the Municipal Court in Prague, the Endowment Fund was established on 25 June 2015, of which the Organisation Člověk v tísni, o.p.s. (PEOPLE IN NEED) is a co-founder. The Endowment Fund has been entered in the Endowment Register under the file number N1251.

Name: Prague Civil Society Centre, nadační fond (Endowment Fund)
Registered office: Politických vězňů 1272/21, Nové Město, 110 00 Praha 1

ID Number: 04190815

The aim and purpose of the Endowment Fund is to support civic society, especially in the countries of the former Soviet Union, with the exception of EU countries (Estonia, Lithuania, and Latvia).

1.4. Founding of a charity in Great Britain

Based on the decision of the Registration Court in Great Britain, the partner organisation PEOPLE IN NEED (PIN) UK was established on 21 December 2018, under registration number 1181344.

Name: PEOPLE IN NEED (PIN) UK
Registered office: 49-51 East Road, London, N1 6AH

The aim and purpose of the Organisation is to support the victims of wars, natural disasters, and other disasters worldwide and to develop programmes focused on education, health, the fight against poverty, and the support of human rights.

2. Breakdown of personnel expenses for the accounting period 1 Jan to 31 Dec 2025

Number of employees, personnel expenses:

The breakdown of the personnel expenses and number of employees by country only reflects long-term working relationships concluded in accordance with local legislation.
In countries at war and post-war countries this approach is not possible. The local collaborators are reported as service suppliers.

The total number of people who worked for the Organisation on missions abroad is higher and is stated in the infographic of the annual report, which reflects the average number of workers for the entire calendar year.

	Average number of employees*	**Gross salaries, total in thousand CZK**	**Average monthly gross salaries in thousand CZK**	**Social, health and other funds contributions in thousand CZK**	**Personnel expenses total in thousand CZK**
Afghanistan	78.58	13,625	14	0	13,625
Angola	30.00	3,812	11	257	4,069
Armenia	26.92	13,897	43	0	13,897
Bosnia and Herzegovina	7.67	4,138	45	968	5,106
Cambodia	23.50	7,451	26	102	7,553
Costa Rica	18.25	9,862	45	2,308	12,170
DR Congo	178.58	33,526	16	6,715	40,241
Ethiopia	137.00	19,081	12	1,845	20,926
Georgia	21.75	13,066	50	326	13,392
Iraq	13.17	6,853	43	15	6,868
Jordan (to 01/2025)*	0.08	34	34	0	34
Kosovo	3.00	1,124	31	127	1,251
Laos	4.25	1,273	25	14	1,287
Macedonia	1.92	715	31	0	715
Moldova	68.08	25,324	31	7,549	32,873
Mongolia	16.83	4,456	22	704	5,160
Nepal	73.25	19,743	22	4,188	23,931
Philippines	14.17	3,465	20	284	3,749
Serbia	1.00	583	49	105	688
Thailand (04-12/2025)*	0.75	226	25	0	226
Turkey	44.83	26,740	50	4,844	31,584
Ukraine	309.17	156,828	42	35,938	192,766
Zambia	50.50	10,574	17	526	11,100
Missions total	**1,123.25**	**376,396**	**x**	**66,815**	**443,211**
Employment (incl. Work Activity Agreements) **from the Czech Republic and EU employed in the Czech Republic and abroad according to Czech law**	**862.32**	**441,143**	**43**	**147,117**	**588,260**
Of this executive (members of the executive board)	22.92	18,977	69	6,430	25,407
	Number of Agreements to Perform Work	**Total amount paid for Agreements to Perform Work**			
Number of employees working under Agreements to Perform Work**	**458**	**4,405**	**x**	**0**	**4,405**

*The average salary per months of employment is reported for countries where employment relationships were established or terminated during 2025.
**In previous years, we reported the total number of Agreements to Perform Work; now we report the number of employees working under Agreement to Perform Work during the year.

3. Information on used accounting methods and general accounting principles

The Organisation has been processing its accounting records using computer equipment utilising Microsoft Dynamics NAV 2018 software with the required modifications for the Organisation's needs. Aricoma Systems a.s made custom adjustments.

Accounting documents are archived as hard copies in the archive at the Organisation's registered office, Šafaříkova 24, 120 00 Praha 2 and partly in the property owned by the Organisation – Hartigova 182/1945, Praha 3.

At the missions abroad, where the local legislation requires the archiving of accounting documents in the country of origin, these accounting documents are archived in local archives at the registered offices of foreign branches of the Organisation. Accounting records are also filed electronically on a separate server and simultaneously on an external storage medium deposited outside the Organisation's operating premises. The DMS system ELO has been used for archiving documents since 2011.

The Organisation maintains its accounting according to Accounting Act no. 563/1991 Coll., as amended, and according to Regulation no. 504/2002 Coll. as amended (hereinafter referred to as the "accounting principles").

3.1. Tangible and intangible fixed assets

Tangible and intangible fixed assets are assets with a useable life exceeding one year and starting from the following valuation limit:

• Tangible and intangible fixed assets	CZK 80,000
• Technical tangible and intangible fixed asset improvement	CZK 80,000

Buildings, land, and artworks are considered tangible fixed assets regardless of the purchase price and usable life.

Long-term financial assets are assets with a due period longer than one year, regardless of evaluation.

Fixed assets are valued based on the purchase cost, i.e., secondary acquisition costs (cost of transport, installation, etc.) or replacement costs (assets acquired free of charge).

Depreciation of tangible and intangible fixed assets is regulated by the depreciation plan. The Organisation applies the straight-line method of depreciation. Unless stipulated otherwise in individual cases, the period of depreciation of fixed assets is based on the table below:

Description of assets	Period of depreciation (months)
Software without time limitation	36
Intangible assets with time limitation	According to the validity of the licence
Computers and other computer technologies	36
Mobile phones and other telecommunication technologies	24
Other tangible fixed assets	36
Passenger cars and other motorised vehicles, unless stated otherwise	48
Passenger cars and other motorised vehicles acquired used	Individually, usually 24 or 36 months
Passenger cars and other motorised vehicles – Afghanistan and the front-line in Ukraine	Individually, usually 24 or 36 months
Passenger cars – Angola, Ethiopia, DR Congo, South Sudan, Zambia	36
Motorbikes – Angola, Ethiopia, DR Congo, South Sudan, Zambia	24
Drones	Individually, according to the product specification
Valuable rights	18
Navision 2020 accounting software	60
Buildings, including temporary ones	Individually (currently 360 months or for the expected duration of use)
Technical improvements of leased assets	For the duration of the lease agreement in force at the time of putting into use
Technical improvement of assets put into operation that have not been depreciated *	Remaining period of depreciation of assets with technical improvement
Technical improvement of assets put into operation that have already been depreciated	Intangible assets – 18 months Tangible assets – individually according to the type of asset

* in individual cases, the Organisation may decide that after technical improvement, the depreciation period is extended to the maximum amount, which is valid for purchasing new property.

Minor intangible and tangible fixed assets acquired by 31 December 2002 have been recorded in the Organisation's assets and valued at the purchase cost. These assets are registered in asset accounts until their retirement.

The assets acquired after 1 January 2003, that are below the above-given valuation limit and with a usable life longer than 1 year are reflected in the Organisation's expenses at the time of acquisition. However, these assets are registered during the whole period of use in the operational inventory records and are subject to inventory.

In the case of posting the depreciation of assets acquired from subsidies and grants or donated assets against the accumulated depreciation account, the amount of equity will decrease by the depreciation amount, and the other revenues account will increase at the same time.

3.2. Inventories

The purchased inventory is valued at the purchase cost, which includes the cost of purchase of inventory and costs related to the purchase.
Own products are valued at their own costs (i.e. direct expenses and the part of indirect expenses related to the production).
Finished products and goods purchased for resale are recorded in a separate SW Navision module.
Inventory received free of charge and intended for humanitarian and development aid is registered in the operational records or in the register in a separate module of SW Navision.

3.3. Cash and valuables

Cash and valuables are valued at their respective nominal values.
For funds received from collections and grants, separate bank accounts are opened in which these resources are recorded and reported.

3.4. Receivables

Receivables are valued at their initial nominal value. The Organisation does not have receivables transferred from other entities.

3.5. Payables

Payables are valued at their initial nominal value. The Organisation has not assumed any payables of other entities.

3.6. Use of foreign currency in accounting

3.6.1. Use of foreign currency in the course of the accounting period

During the accounting period, receivables and payables recorded in foreign currencies declared by ČNB (Czech National Bank) are converted into the Czech currency at the ČNB exchange rate declared on the first day of the calendar month after 2:30 p.m. On the first working day of the month, by the declaration of the exchange rate at 2:30 p.m., the exchange rate of the previous month is used.
Receivables, payables, subsidies, and grants according to indent 3.7 that are recorded in other currencies not declared by ČNB were converted to Czech currency at the official middle exchange rate declared by the central bank of that respective country or the current interbank exchange rate to USD or EUR.
In cases where there is no central bank in the country, the exchange rate that ensures the true and fair view of accounting is used.

3.6.2. Use of foreign currency at the end of the balance sheet date

At the end of the accounting period, receivables and payables recorded in foreign currencies declared by ČNB (Czech National Bank) are converted into Czech currency at the ČNB exchange rate declared on 31 December 2025.
Receivables, payables, subsidies, and grants according to indent 3.7 that are recorded in other currencies not declared by ČNB were converted to Czech currency at the official middle exchange rate declared by the central bank of that respective country or the current interbank exchange rate to USD or EUR.
In cases where there is no central bank in the country, the exchange rate that ensures the true and fair view of accounting is used.

3.7. Funds and equity

In compliance with the relevant accounting principles, there are posted items concerning public collections announced pursuant to Act no. 117/2001 Coll, funds received by the Organisation from other persons and companies for the purpose of implementation of the Organisation's primary mission: subsidies, gifts, grants, reserve fund, and operating reserve fund, in the funds.

In the equity accounts, the Organisation accounts for assets acquired from subsidies, grants, donated assets, and materials. The balance also includes financial results up to 2003.

A list of important donors is part of the Organisation's annual report.

1) The Organisation categorises divides funds as restricted and unrestricted:
   a) Restricted funds are funds used primarily in terms of purpose and conditions set by the provider or by other legislation.
   b) Unrestricted funds are funds used at PIN´s discretion and either not covered by any other legislation or covered only very generally.

2) The Organisation also records received subsidies and grants by currency and by the conversion rate determined by the provider:
   a) Subsidies and grants that are settled with the provider in foreign currency by rates that the Organisation uses during the reporting period.
   b) Subsidies and grants that are settled with the provider at the rate set by the provider.
   c) Other subsidies and grants that are recorded in the Czech currency.

The Organisation opened synthetic accounts 914 (funds- assets under construction) and 919 (funds- inventory in transit) in the account classification within account group 91 (funds). In account 914, part of the financial resources of funds for the coverage of assets under construction as of 31 December 2025, are reported; in account 919, part of the financial resources of funds allocated for the coverage of purchased inventories and inventories in transit as of 31 December 2025, is reported. Drawdown (settlement) of funds reported in accounts 914 and 919 will be made in the next accounting period upon the physical handover of inventories or completion of assets in compliance with the respective contracts.

On 20 September 2012, the Organisation's Board of Trustees established an operating reserves fund. The fund consists of net profit after tax based on the decision of the Board of Trustees on accounting of the profit. Resources from the fund are used for the co-financing of projects if the operating result is a loss that cannot be covered by the project resources or for the Organisation's stability, sustainability, and development. The operating reserves fund is recorded in account 917.

Additional information to the Balance Sheet and Profit and Loss Account

4. Fixed assets (thousand CZK)

All numeral values specified below are in thousands of CZK unless specified otherwise.

4.1. Fixed assets (thousand CZK)

Fixed assets – purchase costs – assets A. I. to A. III.

	Status as of 31 December, 2024	Increase	Decrease						Status as of 31 December, 2025
			Disposal	Sale	Dona-tion	Deficits/ dama-ges	Revalu a-tion of assets	Advance payment settlement / classifi-cation	
Intangible assets	**124,404**	**8,589**	**147**	**0**	**0**	**0**	**0**	**3,768**	**129,078**
Of which:									
Software	93,779	1,248							95,027
Valuable,rights	1,145								1,145
Low-value,intangible,fixed,assets	14								14
Other,intangibles	28,300	2,520	147						30,673
Intangible,fixed,assets, under,construction	926	4,821						3,768	1,979
Advances,for,intangible ,assets	240								240
Tangible fixed assets	**152,308**	**106,118**	**262**	**2,112**	**2,361**	**162**	**0**	**59,395**	**194,134**
Of which:									
Land	3,379	1,845							5,224
Artworks,and,collections	0								0
Buildings,and,structures	31,984	50,032							82,016
Cars,and,motorcycles,	80,280	4,430		2,112	2,266	42			80,290
Other,movable,fixed,assets,(*)	24,963	1,210	262		95	120			25,696
Low-value,tangible,fixed,assets	63								63
Tangible,fixed,assets,under,construction,(buildings)	0								0
Tangible,fixed,assets,under,construction,(other)	9,761	48,454						57,517	698
Advances,for,tangible,fixed,assets	1,878	147						1,878	147
Total	**276,712**	**114,707**	**409**	**2,112**	**2,361**	**162**	**0**	**63,163**	**323,212**

* the line Other movable fixed assets – disposal includes also the value of asset that was used for spare parts

Fixed assets – accumulated depreciation – assets A. IV.

	Status as of 31 December, 2024	Increase	Decrease				Status as of 31 December, 2025
			Disposal	Sale	Dona-tion	Deficits/dama-ges	
Intangible assets	**92,392**	**17,644**	**147**	**0**	**0**	**0**	**109,889**
Of which:							
Software	71,877	12,807					84,684
Valuable,rights	1,145						1,145
Low-value,intangible,fixed,assets	14						14
Other,intangibles	19,356	4,837	147				24,046
Tangible assets	**83,591**	**21,425**	**262**	**2,112**	**2,361**	**162**	**100,119**
Of which:							
Buildings,and,structures	11,219	5,579					16,798
Cars,and,motorcycles	54,517	12,257		2,112	2,266	42	62,354
Other,movable,fixed,assets	17,792	3,589	262		95	120	20,904
Low-value,fixed,assets	63						63
Total	**175,983**	**39,069**	**409**	**2,112**	**2,361**	**162**	**210,008**

Fixed assets – net book value

	Status as of 31 December, 2024	Status as of 31 December, 2025
Intangible assets	**32,012**	**19,189**
Of which:		
Software	21,902	10,343
Valuable,rights	0	0
Low-value,intangible,fixed,assets	0	0
Other,intangibles	8,944	6,627
Intangible,assets,under,construction	926	1,979
Advances,for,intangible,assets	240	240
Tangible assets	**68,717**	**94,015**
Of which:		
Land	3,379	5,224
Buildings,and,structures	20,765	65,218
Cars,and,motorcycles	25,763	17,936
Other,movable,fixed,assets	7,171	4,792
Low-value,fixed,assets	0	0
Tangible,fixed,assets,under,construction,(buildings)	0	0
Tangible,fixed,assets,under,construction,(other)	9,761	698
Advances,for,tangible,fixed,assets	1,878	147
Total	**100,729**	**113,204**

5. Current assets

5.1. Inventories – assets B. I.

Inventories (thousand CZK)	As of 31 December, 2024	As of 31 December, 2025
Materials in store	29,360	18,561
Work-in-progress	469	916
Finished products		240
Merchandise in stock and in stores	277	190
Advance payments for inventory	3,345	4,338
Total	**33,451**	**24,245**

Material in store consists mainly of unsent supplies of:

- humanitarian and development aid that will be donated in the next period.
- food and material aid in the Czech Republic.

Work-in-progress includes the expenses of uncompleted orders spent in 2025.
Finished products include the expenses of finished products spent in 2025.

Merchandise in stock and in stores consists mainly of goods in Café Langhans and goods intended for sale during the One World Festival.

Advance payments for inventory consist of advance payments for the purchase of inventory for humanitarian and development aid, especially in Ukraine, Philippines, Nepal, and the Czech Republic.

5.2. Receivables (thousand CZK) – assets B. II.

Items in italics relate to the year 2025

	Status as of 31 December, 2024	Status as of 31 December, 2025
Trade receivables total	**76,305**	**99,606**
Of which		
Receivables from customers	**7,502**	**761**
Receivables overdue more than 365 days	8	0
Receivables overdue 181 up to 364 days	16	1
Receivables overdue 91 up to 180 days	296	0
Receivables overdue 0 up to 90 days	193	618
Receivables prior to maturity	6,989	142
Amount of outstanding receivables as of the date of drawing up the financial statements: 5		
Operational advance payments made	**67,531**	**97,366**
The most significant amounts are the advances to suppliers who implement parts of a project, mostly climate projects in the Czech Republic, also projects in Afghanistan, Zambia, Ukraine, Myanmar, Philippines, Bosnia and Hercegovina, DR Congo, and Nepal. Another significant part consists of advance payments for services (electricity, gas, rent) in the Czech Republic.		
Other receivables	**1,272**	**1,479**
The most significant amounts are receivables from refunds from partners from completed projects: partners Balay Mindanaw Foundation, Inc, Caritas Czech Republic, Banteay Srei, or refund of an advance payment from the supplier Mika Hotel.		
Receivables from employees	**1,869**	**3,190**
Advance payments for unfinished long-term business journeys; prepayments to employees (mainly in DR Congo) billed in 2026.		
Income taxes	**373**	**2,613**
An overpayment of corporate income tax for the year 2025.		
Sundry receivables	**44,036**	**12,761**
These are receivables from institutions that mediate financial support to the final aid recipients. It also includes receivables from inheritance.		
Estimated receivables	**145,397**	**123,365**
These are estimated receivables on the outstanding revenue grants used by the Organisation under a valid contract in 2025, but the donor funds had not been paid by the date of drawing up the financial statements. A major part of the estimated receivables is the performance of humanitarian and development aid projects in Ukraine, Moldova, Syria, and Armenia. These projects are financed by resources from the European Union, and foreign governments (USA).		
Total receivables	**267,980**	**241,535**

5.3. Short-term financial assets (thousand CZK) – assets B. III.

Short-term financial assets

	As of 31 December, 2024	As of 31 December, 2025
Cash	11,763	9,226
Stamps and vouchers	0	2
Bank accounts	2,408,922	1,983,974
Other bonds, debentures and securities	0	13,253
Cash in transit	3,294	1,209
Total	**2,423,979**	**2,007,664**

5.3.1. Other bonds, debentures and securities - assets B.III.6

The Organisation acquired securities as part of an inheritance, in particular equity securities, which are not held for trading purposes. These securities were revalued to fair value as of 31 December 2025, the revaluation was recognised in A.I.3 the gains or losses from the revaluation of assets and liabilities.

5.4. Other assets (thousand CZK) – assets B. IV.	**Status as of 31 December, 2024**	**Status as of 31 December, 2025**
Deferred expenses	**11,524**	**9,137**
Accrued revenues	**453,270**	**198,782**
Total other assets	**464,794**	**207,919**

Deferred expenses

A significant part is made up of the expenses paid in 2025 for 2026 costs, mainly for regular administrative services of economic and accounting software; purchases of licenses, authorisations, and accesses; space rental, personal insurance, and future travel expenses.

The accounting unit accounts for current expenditures related to expenses in the following period.

Settlement of accrued expenses for the respective expense account will be performed by the accounting unit in the accounting period to which the expenses are factually related.

Accrued revenues

These are contractually assured and received incomes in the following accounting period for projects that were partially implemented in 2025.
The most significant part of revenues comes from the European Union, US government, UK government, and the UN OCHA agency.

6. Equity

6.1. Equity (in thousand CZK) – liabilities and equity A. I. 1.

account 901 - Equity

	Equity from previous years	Assets from grants or donations acquired for own activities	Material gifts	**Total**
Status as of 1 January, 2025	**8,176**	**67,740**	**0**	**75,916**
Increase – acquisition of fixed assets and material gifts accepted		63,800		**63,800**
Decrease – disposal of fixed assets, depreciation		-32,372		**-32,372**
Status as of 31 December, 2025	**8,176**	**99,168**	**0**	**107,344**
	107,344			

The increase in equity consists mainly of purchase/construction of a building with residential units for earthquake victims in Damascus, Syria (CZK 35,607 thousand), buildings and land acquired by inheritance in Brno (CZK 15,595 thousand), and the purchase of two Toyota vehicles and six motorbikes Yamaha in DR Congo (CZK 3,493 thousand).

The decrease in equity consists mainly of the depreciation of assets acquired from grants for own activities (CZK 30,359 thousand).

6.2. Funds – accounting group 91 (in thousand CZK) – liabilities and equity A. I. 2.

In compliance with the relevant accounting principles, the following items are recorded in the funds:

- Public collections announced pursuant to Act no. 117/2001 Coll.
- Funds received by the Organisation from other persons for the implementation of the Organisation's primary mission: donations, subsidies, and restricted funds (grants).
- Creation and utilisation of the reserve fund.
- Creation and utilisation of the operating reserve fund.

Restricted funds are funds used primarily in terms of the purpose and conditions set by the provider or by other legislation.

Unrestricted funds are funds used at PIN´s discretion and either not covered by any other legislation or eventually covered only very generally.

	Initial status as of 1 January 2025	Increase – received funds and donations	Decrease – utilisation, provision of donations	Decrease – refunds of unused resources/correction	Balance for utilisation in 2026
Funds total	**2,941,249**	**3,081,168**	**3,589,130**	**148,758**	**2,284,529**

Of which:

6.2.1. Funds – restricted

Public Collections (number / name)	**Initial status as of 1 January 2025**	Increase – received funds and donations	Decrease – utilisation, provision of donations	Decrease – refunds of unused resources/correction	**Balance for utilisation in 2026**
S-MHMP/578034/2013					
Support for education in Africa	1,114	755	204	0	1,665
Total public collections	**1,114**	**755**	**204**	**0**	**1,665**

State and local administration budgetary contributions, budgetary contributions from the EU and subsidies from other foreign governments	**Initial status as of 1 January 2025**	Increase – received funds and donations	Decrease – utilisation, provision of donations	Decrease – refunds of unused resources/correction	**Balance for utilisation in 2026**
State budget subsidies	1,237	243,932	232,879	8,090	4,200
Local administration subsidies	2,572	155,091	151,635	3,445	2,583
EU funds subsidies	715,295	843,953	956,446	115,759	487,043
Subsidies from operational programmes	46,457	151,161	117,393	1,289	78,936
Subsidies from funds of other foreign governments	143,966	635,641	695,144	3,884	80,579
Subsidies from UN Agencies	57,478	328,321	339,693	10,908	35,198
Total subsidies	**967,005**	**2,358,099**	**2,493,190**	**143,375**	**688,539**

Funds – restricted donations (grants)	**Initial status as of 1 January 2025**	Increase – received funds and donations	Decrease – utilisation, provision of donations	Decrease – refunds of unused resources/correction	**Balance for utilisation in 2026**
Restricted donations (grants) - NGOs	57,744	66,539	93,443	5,163	25,677
Total funds (grants)	**57,744**	**66,539**	**93,443**	**5,163**	**25,677**

Other funds	**Initial status as of 1 January 2025**	Increase – received funds and donations	Decrease – utilisation, provision of donations	Decrease – refunds of unused resources/correction	**Balance for utilisation in 2026**
Other	66,523	70,611	84,997	0	52,137
Non-monetary donations	3,180	20,467	21,953	0	1,694
Total Other funds	**69,703**	**91,078**	**106,950**	**0**	**53,831**

Total restricted funds	**1,095,566**	**2,516,471**	**2,693,787**	**148,538**	**769,712**

6.2.2. Funds – unrestricted

Public Collections (number / name)	Initial status as of 1 January 2025	Increase – received funds and donations	Decrease – utilisation, provision of donations	Decrease – refunds of unused resources/correction	Balance for utilisation in 2026
S-MHMP/166354/2008 S-MHMP/204638/2011 S-MHMP/284758/2014 Long-term collection "Skutečná pomoc" (Real Aid)	135,401	55,762	47,595	0	143,568
S-MHMP/1073160/2024 SOS "Krajina v tísni" (Landscape in Need)	1,415	353	667	0	1,101
S-MHMP/1230014/2012 Long-term humanitarian collection: „Povodně“ (Flood) in the Czech Republic	236,127	2,039	116,626	0	121,540
Syria and Iraq	8192	701	17	0	8,876
Ukraine	780,605	203,997	512,876	0	471,726
Czechia	4,630	1,653	5,385	0	898
Armenia	393	21	0	0	414
Afghanistan	3,743	167	8	0	3,902
Türkiye-Syria Earthquake	61,036	147	33,737	0	27,446
„Svoboda“ (Freedom)	850	471	747	0	574
Gracious Summer	1,039	40	0	0	1,079
Gaza	1,309	3,927	3,868	0	1,368
Moravia	2,695	54	846	0	1,903
S-MHMP/1551858/2014 "Lepší škola pro všechny" (Better School for Everyone)	51,125	17,038	10,926	0	57,237
Total public collections	**1,288,560**	**286,370**	**733,298**	**0**	**841,632**

Other funds	Initial status as of 1 January 2025	Increase – received funds and donations	Decrease – utilisation, provision of donations	Decrease – refunds of unused resources/correction	Balance for utilisation in 2026
Fund created from resources of: Charles Stewart Mott Foundation, The Ford Foundation, Šimon Pánek - Quadriga prize, Unilever prize	9,259	0	0	0	9,259
Club of Friends	466,801	219,101	129,635	0	556,267
Reserve fund and operating reserve fund (created from profit from previous periods)	27,965	4,915	9,870	0	23,010
Other	53,098	54,311	22,540	220	84,649
Total other funds	**557,123**	**278,327**	**162,045**	**220**	**673,185**

Total unrestricted funds	**1,845,683**	**564,697**	**895,343**	**220**	**1,514,817**

7. Profit/Loss

7.1. Profit/Loss and tax calculation as of 31 December 2025

The financial result of the Organisation for 2025 is an accounting profit of CZK 2,745 thousand (after tax).

The Profit and Loss Account includes revenues and expenses for:
- Implementation of activities which comply with the Organisation's mission – in the main activity column
- Implementation of additional activities – supplementary activity column

In compliance with Act no. 248/1995 Coll. on Public Benefit Organisations, expenses and revenues related to the administration of a public benefit organisation are recorded in the Organisation's accounting separately broken down by centres.

Tax liability for the 2025 taxation period relating to corporate income tax is CZK 60 thousand. The Organisation has used the exemption option pursuant to § 20, par. 7 of Income Tax Act no. 586/1992 Coll.

Tax calculation (in thousand CZK)

Revenues total	4,057,063
Expenses total (except for 591)	4,054,258
Taxable income	2,805
Adjustment of the tax base	820
Total tax base	**3,625**
Deduction of the tax base under § 20 of the Income Tax Act	1,000
Final tax base after rounding	2,625
21% tax	551
Tax allowance	492
Tax after allowance	59
Special tax rate	1
Total tax	**60**

In 2024, the deduction under § 20 within the income tax of corporate bodies in the amount of CZK **1,000,000** was applied. Resources acquired by the attained tax obligation saving under § 20 of Act no. 586/1992 Coll. from previous years were used to cover costs related to non-business activities performed in 2025.

7.2. Approval of the financial statements for 2024

The Board of Trustees, at its meeting in June 2025, approved the financial statements of the Organisation for the 2024 accounting period, showing a profit after tax of CZK 4,915 thousand that was in accordance with the decision of the Board of Trustees posted on 26 June 2025, as an increase in the Organisation operating reserve fund.

8. Liabilities

8.1.	Long-term liabilities (thousand CZK) B. II.	Status as of 31 December, 2024	Status as of 31 December, 2025
	Advances received and other long-term liabilities	**291**	**786**
	These are deposits received from tenants of the block of flats in Hartigova Street, Prague 2 and private savings of employees in Cambodia and Laos.		

8.2.	Liabilities (thousand CZK) B. III.	Status as of 31 December, 2024	Status as of 31 December, 2025
	Matters in italics relate to the year 2025		
	Liabilities (suppliers, advances received, other payables) – total	**145,331**	**78,014**
	Of which		
	Suppliers total	**140,730**	**75,732**
	Payables overdue more than 365 days	3	2
	Payables overdue 181 to 364 days	4,216	257
	Payables overdue 91 to 180 days	185	134
	Payables overdue 0 to 90 days	44,033	31,015
	Payables prior to maturity	92,293	44,324
	Amount of unpaid payables as of the date of drawing up the financial statements: 6,876.		
	Advance payments received	**1,134**	**653**
	These are advance payments received from tenants of the block of flats in Hartigova Street, Prague 2		
	Other payables	**3,467**	**1,629**
	of which retentions on purchase of construction works in Ethiopia, and Syria	2,819	1,346
	of which other liabilities to partner organisation L'Office Français de l'Immigration et de l'Intégra within the project Reintegration Assistance Programme through Employment in Armenia (CZK 245 thousand) and other (CZK 38 thousand).	648	283
	Payables to employees	**44,556**	**39,847**
	As of the date of the drawing up of the financial statements, none of these liabilities was overdue.		
	Payables to social security institutions (Czech Republic)	**12,151**	**11,202**
	As of the date of the drawing up of the financial statements, none of these liabilities was overdue.		
	Payables to health insurance institutions (Czech Republic)	**5,166**	**4,786**
	As of the date of the drawing up of the financial statements, none of these liabilities was overdue.		
	Payables to social and health insurance institutions	**4,270**	**6,879**
	Angola, Armenia, Bosnia and Herzegovina, Cambodia, Costa Rica, DR Congo, Ethiopia, Georgia, Iraq, Kosovo, Laos, Moldova, Nepal, Philippines, Serbia, Ukraine, Zambia		
	Amount of unpaid payables as of the date of the drawing up of the financial statements: 3,882, of which: 3,878 are liabilities in DR Kongo, where, due to the political and military situation, it is unclear to whom the payment should be sent in order to prevent its misuse.		
	State budget payables (Czech Republic)	**11,017**	**8,152**
	These are refunds of unutilised parts of subsidies from the state budget, employment tax for employees. *Amount of unpaid payables as of the date of the drawing up of the financial statements: 0*		
	State budget payables	**7,885**	**10,973**

Afghanistan, Angola, Armenia, Bosnia and Herzegovina, Cambodia, Costa Rica, DR Congo, Ethiopia, Georgia, Iraq, Kosovo, Laos, Macedonia, Moldova, Nepal, Philippines, Serbia, Turkey, Ukraine, Zambia

Amount of unpaid payables as of the date of the drawing up the financial statements: 5,757
These are liabilities to institutions in Iraq and DR Congo, payments are postponed due to the political situation, and change of government institutions.

Sundry payables	**7,011**	**11,043**

The majority is formed by payables to partner organisations and refunds of unused received subsidies and liabilities to intermediaries.
Amount of unpaid payables as of the date of the drawing up the financial statements: 172
of which liabilities of CZK 126 thousand represent refunds of subsidies where the provider's statement is awaited

Estimated payables (personal line insurance, supplies of services to the leased property, estimates of partners' expenditure)	**19,835**	**19,409**

These are costs for the accounting period that have not yet been invoiced to the Organisation.

Total liabilities	**257,222**	**190,305**

	Status as of 31 December, 2024	**Status as of 31 December, 2025**
8.3. Other liabilities (thousand CZK) – liabilities and equity B. IV.		
Accrued expenses	**11,032**	**6,308**

Through this account, the Organisation accounts for expenses related to the current accounting period, but payments were made in the following period.
These are mainly partners' expenditure.

Deferred revenues	**308**	**642**
Total other liabilities	**11,340**	**6,950**

9. Profit and loss account – expenses

Item A.I.6 "Other services" with a value of CZK 919,859 thousand mainly includes the costs of purchases from services suppliers within the realisation of projects (mostly abroad), focusing on the promotion of education and healthcare, social services, improving access to water and improving sanitary conditions, securing livelihoods, poverty reduction and environmental protection and the costs of office rental and operation.

Item A.V.20, "Donations to beneficiaries," valued at CZK 1,367,282 thousand, mainly includes financial donations and donated material provided within humanitarian and development aid, mainly in Ukraine, Syria, Ethiopia, Moldova, DR Congo, Afghanistan, and other countries. Financial contributions and donated materials were used to provide assistance to refugees and their families; securing accommodation, food and water, hygiene needs or equipment for refugee centres, inhabitants in war zones and internally displaced people.,Financial and material donations in the amount of CZK 129,149 thousand were donated to victims of the 2024 floods (citizens, municipalities, and public institutions) in the Moravian-Silesian and Olomouc region.

Item A.V.21 "Shortages and damage" in a value of CZK 22,996 thousand includes inventories destroyed by the fire in the logistics complex in Dnipro, Ukraine in September 2025. The fire completely destroyed the warehouse of the Organisation Člověk v tísni with an approximate area of 8,000 m2. The fire was not caused by the Organisation; it started in a neighbouring building within a large warehouse complex where several entities operate. The fire quickly spread to the warehouse of the Organisation Člověk v tísni, which primarily stored fuel briquettes and other materials intended for winter humanitarian aid. Firefighters and local police responded immediately to the scene. The relevant Ukrainian authorities have taken over the investigation of the incident, and as of the date of this report, no party has been identified as responsible. The cause of the fire remains under investigation.

The fire destroyed all supplies stored in the warehouse, including more than 1,190 metric tons of fuel briquettes intended for winter support to households in eastern and southern Ukraine, hygiene kits, drinking water supplies, construction materials for emergency home repairs, and other humanitarian items. Two forklifts and other warehouse equipment, including computer equipment, were also destroyed in the fire.
The affected supplies were primarily intended to support residents of the Kharkiv, Zaporizhzhia, Kherson, and Donetsk regions. Although the incident represented a significant loss for the ongoing winter aid program, the organisation immediately took steps to restore supplies so that support for the most vulnerable households would not be interrupted.

Item A.V.22 "Other expenses" in a value of CZK 376,946 thousand includes mainly costs of partners spent during the implementation of joint projects via "partnership agreement".

10. Profit and loss account – revenues

Item B.IV.8. "Foreign exchange gains" with a value of CZK 127,133 thousand includes foreign exchange gains arising mainly from fund revaluation and revaluation of short-term financial assets registered in foreign currency (cash and banks).

Item B.IV.9. "Accounting for funds" with a value of CZK 3,545,541 thousand includes revenues associated with the use of the funds reported in the balance sheet under liabilities and equity item A.I.2. "Funds" on the main activities of the Organisation.

Item B.IV.10. "Other revenues" in a value of CZK 323,390 thousand relates to the main activities of the Organisation. This item mainly includes revenue estimates for outstanding grants that the Organisation benefited from a valid contract in 2025. The funds from the donor have not been paid by the date of the drawing up of the financial statements. There are also contracted and received incomes in the next accounting period for projects already partially implemented in 2025.

11. Remuneration for audit company

The remuneration of CZK 700 thousand excl. VAT belongs to the audit company for the statutory audit of the annual financial statements for 2025. CZK 429 thousand excl. VAT was invoiced in 2025 for other verification services.

12. Other important facts

The Organisation concluded an overdraft credit contract with Československá obchodní banka a.s. on 24 November 2017–the current credit limit of CZK 35,000 thousand is valid from 23.10.2020.

The credit was not drawn as of the balance sheet date. Following this contract, a pledge agreement was concluded on 27 November 2017. The subject of the collateral is real estate listed in the property sheet LV 239, cadastral area Žižkov, Prague.

Other Organisation's assets are not encumbered with any lien.
The Organisation does not register any other payables not included in the financial statements or Notes to the financial statements.

No other events occurred after the balance sheet date and by the date of drawing up the financial statements that would significantly affect the reported values of assets and liabilities, the financial situation, and the financial result of the Organisation in the financial statements as of 31 December 2025.

Prague, 25 June 2026

Prepared by: Anna Spružinová
Accountant

Jan Kamenický
Chief Financial Officer (CFO)
Člověk v tísni, o.p.s

Člověk v tísni, o. p. s.
PEOPLE IN NEED
Id Number: 25755277

Cash flow statement

as of 31 December 2025
(In thousands of CZK)

		current period	prior period
P.	**Cash and cash equivalents, beginning of year**	**2 423 979**	**2 820 931**
Net operating cash flow			
Z.	Accounting profit (loss) before taxation	2 805	6 501
A.1.	**Non-cash transactions**	**1 611**	**-16 817**
A.1.1.	Depreciation of fixed assets	39 071	38 631
A.1.2.	Change in provisions and other adjustments		
A.1.3.	Profit(-) Loss(+) on sale of fixed assets	-410	-2 693
A.1.4.	Expense and revenue interests accounted for	-37 050	-52 755
A.1.5.	Other non-cash transactions		
A.1.6.	Gifts (buildings)		
A.*	**Net operating cash flow before taxation, changes in working capital and extraordinary items**	**4 416**	**-10 316**
A.2.	**Current assets**	**212 488**	**-350 419**
A.2.1.	Change in receivables and other temporary assets	285 934	-270 579
A.2.2.	Change in short-term liabilities and other temporary liabilities	-71 307	-127 376
A.2.3.	Change in inventory	9 206	47 536
A.2.4.	Change in short term financial assets	-11 345	0
A.**	**Net operating cash flow before financial balances, taxation and extraordinary items**	**216 904**	**-360 735**
A.3.	Interest paid excluding amounts capitalised		
A.4.	Interest received	37 050	52 755
A.5.	Income tax paid on ordinary income and income tax relating to prior periods	-2 674	-1 959
A.***	**Net operating cash flow**	**251 280**	**-309 939**
Investment activity			
B.1.	**Acquisition of fixed assets**	**-51 546**	**-53 775**
B.1.1.	Acquisition of tangible fixed assets	-46 724	-33 962
B.1.2.	Acquisition of intangible fixed assets	-4 822	-19 813
B.1.3.	Acquisition of long-term investments		
B.2.1.	Proceeds from sales of fixed assets	410	4 427
B.2.2	Proceeds from sales of long-term investments		
B.***	**Net cash flow from investment activity**	**-51 136**	**-49 348**
Financial activity			
C.1.	**Change in long-term liabilities and bank loans**	**495**	**-715**
C.1.1.	Increase and decrease in long-term loans		
C.1.2.	Increase and decrease in other long-term payables	495	-715
C.2.	**Increase and decrease in equity**	**-630 207**	**-36 950**
C.2.1.	Change in own equity	26 513	3 112
C.2.2.	Change in funds	-656 720	-40 062
C.***	**Net cash flow from financial activity**	**-629 712**	**-37 665**
F.	**Net increase or decrease in cash balance**	**-429 568**	**-396 952**
R.	**Cash and cash equivalents, end of period**	**1 994 411**	**2 423 979**