

**SOS-Kinderdorf International,  
Innsbruck**

Financial Statements  
as of December 31, 2018 (Translation)

Considering the requirements of Sec. 274 (7) and (8) Austrian Company Code (UGB), the electronic version does not replace the hardcopy but is an electronic copy thereof.

## TRANSLATION

**4. AUDITOR'S REPORT <sup>\*)</sup>****Report on the Financial Statements****Audit Opinion**

We have audited the financial statements of

**SOS-Kinderdorf International, Innsbruck.**

These financial statements comprise the balance sheet as of December 31, 2018, the income statement for the fiscal year then ended and the notes.

Based on our audit the accompanying financial statements were prepared in accordance with the legal regulations and present fairly, in all material respects, the assets and the financial position of the Association as of December 31, 2018 and its financial performance for the year then ended in accordance with Austrian Generally Accepted Accounting Principles.

**Basis for Opinion**

We conducted our audit in accordance with Austrian Standards on Auditing. Those standards require that we comply with International Standards on Auditing (ISA). Our responsibilities under those regulations and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Association in accordance with the Austrian General Accepted Accounting Principles and professional requirements 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.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with Austrian Generally Accepted Accounting Principles, for them to present a true and fair view of the assets, the financial position and the financial performance of the Association and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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**TRANSLATION**

In preparing the financial statements, management is responsible for assessing the Association'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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

**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 Austrian Standards on Auditing, which require the application of ISA, 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 Austrian Standards on Auditing, which require the application of ISA, 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 the Association's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## TRANSLATION

- conclude on the appropriateness of management'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 Association's ability 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 Association to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Vienna, September 30, 2019

Ernst & Young  
Wirtschaftsprüfungsgesellschaft m.b.H.

Mag. Hans-Erich Sorli mp  
Wirtschaftsprüfer / Certified Public Accountant

Mag. (FH) Isabelle Vollmer mp  
Wirtschaftsprüferin / Certified Public Accountant

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\*) This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.

\*\*) We want to emphasize that the report has been translated analogously from the original auditor's report "Bericht über die Prüfung des Jahresabschlusses zum 31. Dezember 2018". All legal terms translated to similar Anglo American legal terms can only be seen under the legal principles (jurisdiction) of Austrian law, especially civil and commercial law. The German version of the auditor's report has been signed personally.

## TRANSLATION

**5. REPORT ON THE AUDIT OF ACCOUNTS**

We conducted the audit of the accounts of

**SOS-Kinderdorf International, Innsbruck**  
(referred to as "the Association"),

for the period starting January 1, 2018 until December 31, 2018.

*Responsibilities of Management for the Financial Management*

The management body of the association is responsible for the proper financial management of the association with regard to the correctness of accounting and the proper use of funds in accordance with the Association's bylaws. The management body of the association must ensure that an accounting system in accordance with the requirements of the association is in place and that the financial situation of the association is timely and sufficiently recognizable.

*Auditor's Responsibility and Description of Kind and Scope of the Audit of Accounts*

Our responsibility is to express an opinion based on our audit procedures whether the correctness of the accounts was given in all material respects and whether the use of the funds of the association was in accordance with the Association's bylaws. Any detected flaws or threats to the existence of the association need to be revealed in our report and unusual sponsorship contributions received and disbursed, especially self-dealings, have to be discussed in detail.

In performing the audit, we adhered to the applicable legal provisions in Austria and the relevant expert opinions and standards of audits. Those standards require us to comply with our professional duties, including rules on independence, and to plan and perform the engagement with due regard to the principle of materiality so that we can provide our opinion with reasonable assurance.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the accounts, whether due to fraud or error. In making these risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the accounts in order to design audit procedures that are appropriate under the given circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Proper use of funds in accordance with the Association's bylaws is given when the funds are used to meet the objectives of the association, in particular to finance the activities envisaged for the realization of the objectives. The assessment of the economy or profitability of the management of the association is not the subject of the audit.

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**TRANSLATION**

The audit or review of the accounts, or the detection and investigation of criminal offenses, e.g. misappropriation or other infidelities and administrative offenses, is not the subject of the audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, which is based on the results of our audit, the correctness of accounts was given in all material respects and the use of funds was performed in accordance with the Association's by-laws for the period lasting from January 1, 2018 to December 31, 2018; no unusual receipts or expenses, especially self-dealings, were detected.

Vienna, September 30, 2019

Ernst & Young  
Wirtschaftsprüfungsgesellschaft m.b.H.

Mag. Hans-Erich Sorli mp  
Wirtschaftsprüfer / Certified Public Accountant

Mag. (FH) Isabelle Vollmer mp  
Wirtschaftsprüferin / Certified Public Accountant

# FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2018

(TRANSLATION)

SOS-KINDERDORF INTERNATIONAL,  
INNSBRUCK

SOS-Kinderdorf International, Innsbuck

	Balances as of 31.12.2018	Balances as of 31.12.2017
	EUR	EURk
<b>ASSETS</b>		
<b>A. Fixed Assets</b>		
I. Intangible assets		
1. Concession, rights	361.297,97	216
2. Prepayments	-	221
	361.297,97	437
II. Tangible assets		
1. Land, similar rights and buildings, including buildings on leasehold land and investments in third-party buildings	1.223.419,51	252
2. Other equipment, furniture and equipment	1.204.324,01	405
3. Prepayments and construction in process	71.025,44	-
	2.498.768,96	657
III. Financial assets		
1. Investments	51.250,00	51
2. Securities	1.855.691,62	1.871
	1.906.941,62	1.922
<b>A. Fixed Assets Total</b>	<b>4.767.008,55</b>	<b>3.016</b>
<b>B. Current Assets</b>		
I. Accounts receivable and others		
1. Receivables from membership fees <i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>	592.429,51	1.235
2. Other assets and receivables <i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>	1.864.401,13	1.381
	2.456.830,64	2.616
II. Cash, bank balances	9.963.801,81	5.944
<b>B. Current Assets Total</b>	<b>12.420.632,45</b>	<b>8.560</b>
<b>C. Prepaid expenses and deferred charges</b>	<b>566.638,50</b>	<b>399</b>
<b>ASSETS Total</b>	<b>17.754.279,50</b>	<b>11.975</b>



SOS-Kinderdorf International, Innsbuck

	Balances as of 31.12.2018	Balances as of 31.12.2017
	EUR	EURk
<b>EQUITY AND LIABILITIES</b>		
<b>A. Stockholder's Equity</b>		
1. Capital stock	3.576.708,67	808
2. Appropriated capital reserves	1.930.000,00	1.930
3. Current Year result	-581.240,07	-616
<i>thereof carried forward EUR 0,00 (2017 EURk 0)</i>		
<b>A. Stockholder's Equity Total</b>	<b>4.925.468,60</b>	<b>2.122</b>
<b>B. Provisions and Accruals</b>		
1. Provisions for severance payments	2.795.442,86	2.151
2. Other provisions and accruals	5.083.656,45	3.452
<b>B. Provisions and Accruals Total</b>	<b>7.879.099,31</b>	<b>5.602</b>
<b>C. Liabilities</b>		
1. Prepayments received for projects	799.404,05	1.106
<i>thereof due within one year EUR 799.404,05 (2017 EURk 1.106)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>		
2. Accounts payable - trade	2.603.041,08	1.355
<i>thereof due within one year EUR 2.603.041,08 (2017 EURk 1.355)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>		
3. Liabilities from sponsorships and appropriated accounts	231.818,93	874
<i>thereof due within one year EUR 231.818,93 (2017 EURk 874)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>		
4. Other liabilities	1.315.447,53	916
<i>thereof due within one year EUR 1.315.447,53 (2017 EURk 916)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>		
<i>thereof due to taxes EUR 395.239,22 (2017 EURk 252)</i>		
<i>thereof due within one year EUR 395.239,22 (2017 EURk 252)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>		
<i>thereof due to social security EUR 500.799,38 (2017 EURk 402)</i>		
<i>thereof due within one year EUR 500.799,38 (2017 EURk 402)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>		
<b>C. Liabilities Total</b>	<b>4.949.711,59</b>	<b>4.251</b>
<i>thereof due within one year EUR 4.949.711,59 (2017 EURk 4.251)</i>		
<i>thereof with a maturity of more than one year EUR 0,00 (2017 EURk 0)</i>		
<b>EQUITY AND LIABILITIES Total</b>	<b>17.754.279,50</b>	<b>11.975</b>

SOS-Kinderdorf International, Innsbuck

	2018	2017
PROFIT & LOSS	EUR	EURk
<b>1. Membership Fees</b>	<b>38.855.470,43</b>	<b>39.032</b>
<b>2. Donations and other sales</b>	<b>6.625.269,09</b>	<b>5.475</b>
<b>3. Other operating income</b>		
a. Income from disposal/ write-up (excl. financial assets)	392.205,41	0 *)
b. Income from release of accruals	2.340,01	4
c. Other income	364.073,63	258
<b>3. Other operating income Total</b>	<b>758.619,05</b>	<b>262</b>
<b>4. Personnel expenses</b>		
a. Salaries	-26.650.962,71	-18.449
b. Social expenses	-5.630.304,75	-4.033
<i>thereof expenses for pensions scheme EUR 0,00 (2017 EURk 0)</i>		
<i>b1. Expenses for severance payments and contributions to company-sponsored employee provision funds</i>	-799.455,09	-399
<i>b2. Expenses for statutory social security, payroll related taxes and mandatory contributions</i>	-4.403.749,04	-3.443
<b>4. Personnel expenses Total</b>	<b>-32.281.267,46</b>	<b>-22.482</b>
<b>5. Depreciation</b>	<b>-822.485,17</b>	<b>-630</b>
<b>6. Other operating expenses</b>	<b>-13.903.461,03</b>	<b>-22.350</b>
<b>7. Operating Result (Subtotal 1-6)</b>	<b>-767.855,09</b>	<b>-693</b>
8. Income from other securities	16.386,55	18
<i>thereof from affiliates EUR 0,00 (2017 EURk 0)</i>		
9. Other interest and similar income	992.157,95	214
<i>thereof from affiliates EUR 0,00 (2017 EURk 0)</i>		
10. Income from disposal of and write-up of financial assets	0,00	0 *)
<i>thereof from affiliates EUR 0,00 (2017 EURk 0)</i>		
11. Expenses from financial assets	-15.101,10	0
<i>thereof from impairment EUR 15.101,10 (2017 EURk 0)</i>		
<i>thereof from affiliates EUR 0,00 (2017 EURk 0)</i>		
12. Interest and similar expenses	-801.750,23	-141
<i>thereof from affiliates EUR 0,00 (2017 EURk 0)</i>		
<b>13. Financial result (Subtotal 8-12)</b>	<b>191.693,17</b>	<b>91</b>
<b>14. Result before taxes (7 + 13)</b>	<b>-576.161,92</b>	<b>-602</b>
15. Taxes on income and profit	-5.078,15	-14
<b>16. Result after taxes</b>	<b>-581.240,07</b>	<b>-616</b>
<b>Profit/ loss for the year</b>	<b>-581.240,07</b>	<b>-616</b>
17. Profit carried forward from previous year	0,00	0
<b>18. Total profit/ loss</b>	<b>-581.240,07</b>	<b>-616</b>

\*) low value amount

## I. NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE FISCAL YEAR 2018

### General

The financial statements of SOS-Kinderdorf International (SOS KDI) at December 31, 2018 were prepared in accordance with the provisions of the Austrian Association Law, which came into force on July 1, 2002.

### Structural changes within 2018

As a result of a legal analysis, SOS KDI came to the conclusion that its regional offices of the General Secretariat (GSC) are branches of the International Offices in Austria and are not independent from SOS KDI.

Due to the fact, that the regional offices of the General Secretariat (GSC RO) are branches of SOS KDI, they have to be included in the statutory financial statements of SOS KDI. Consequently, beginning with January 1, 2018, SOS KDI financial statements include the International Offices in Austria as well as 14 branches. Annex I shows the list of branches that are included in the financial statements.

The 2017 figures have not been adjusted, therefore the amounts are only comparable to a limited extent.

## II. ACCOUNTING METHODS

The financial statements of the association SOS-Kinderdorf International at December 31, 2018 were prepared with due regard for the principles of adequate and orderly accounting and the general requirement to provide as accurate a picture as possible of the association's net worth, financial position and results.

The principles of completeness and consistency were respected in drawing up these financial statements.

Valuation was performed on the assumption of a going concern.

The principle of individual evaluation was applied to the assets and liabilities.

In keeping with the principle of prudence, only earnings realised at balance sheet date were included in these financial statements. Due account was taken of all recognisable risks and uncertain liabilities arising in the 2018 fiscal year or earlier.

Recognition, valuation and reporting of the individual items of the financial statements were performed on the basis of the general provisions of § 22 of the Austrian 2002 Association Law (VerG). In accordance with § 22 (1) VerG, the provisions of § 21, §§ 190 – 193 (1) and §§ 193 (3) - 216 of the Austrian Commercial Code (UGB) were applied analogously. In accordance with § 22 VerG, the provisions of §§ 222 - 234, §§ 236 - 240, § 242 (2 and 4), § 269 (1) and §§ 272 - 276 UGB were applied analogously.

Note: Where no currency is specified, the figures quoted in the following are in Euros and Cents.

### 1. Fixed assets

#### 1.1. Intangible assets

Intangible assets are valued at the cost of acquisition or production less scheduled depreciation. Straight-line amortization is applied for scheduled depreciation based on a useful life of 3-10 years. Extraordinary depreciation is carried out where the loss in value is expected to be permanent.

#### 1.2. Tangible assets

Tangible assets are valued at the cost of acquisition or production less scheduled depreciation. Scheduled straight-line depreciation is applied based on the following useful lives: 10 to 50 years for buildings, 5 to 10 years for furniture and leasehold improvements, 3 to 10 years for operating, office and other equipment, 4 to 8 years for motor vehicles, 2 to 5 years for IT and electronic equipment.

Low-value assets are reported as additions, disposals and are fully depreciated in the year of acquisition.

Extraordinary depreciation is carried out where the loss in value is expected to be permanent.

Fixed values ("*Festwerte*") pursuant to § 209 (1) UGB were not employed.

### 1.3. Financial assets

Financial assets are valued at the cost of acquisition less non-scheduled depreciation. Non-scheduled depreciation is carried out where the loss in value is expected to be permanent.

The gilt-edged securities for the social capital serve to cover the accruals for severance payments. According to the 1994 decision of the Executive Committee, the stocks held by the funds must not exceed 30% of the total value.

## 2. Receivables and other assets

Receivables are carried at nominal value. They are stated on the basis of the realisation and imparity principle ("*imparitätisches Realisationsprinzip*") at the lower of cost or market. In case of collection risks, write downs are made. Depreciation for future loss of value was carried out where necessary in the year under report.

## 3. Accruals and liabilities

### 3.1. Accruals for severance payments

SOS KDI records accruals for severance payments for all Austrian employees based on an actuarial calculation. The calculation is based on the projected unit credit (PUC) method and includes 2% discount rate as well as AVÖ 2018-P. The accrual for severance payments for Austrian employees amounts to T€ 2.197 as of December 31, 2018.

In prior years the accrual for severance payments for Austrian employees was calculated based on a simplified calculation with 90% of theoretical entitlements at the balance sheet date. The financial impact on the change in accounting principle amount to T€ 70 (increase in accrual).

The accrual for severance payments in the regional offices amount to T€ 599.

### 3.2. Other accruals

Accruals for Anniversary payments are mandatory under Austrian labor law.

SOS KDI records accruals for anniversary payments for all Austrian employees based on an actuarial calculation. The calculation is based on the projected unit credit (PUC) method using a 2% discount rate, a retirement age of 65 and fluctuation rate depending on age of co-workers.

In prior years the accrual was calculated using the discounted cash-flow method with a discount rate of 2%, a retirement age of 60 for women and 65 for men and a fluctuation rate of approx. 5 %.

The change to the new calculation results in an increase of T€ 217.

Other accruals are stated at settlement value.

### 3.3. Liabilities

Liabilities are stated at settlement value.

## 4. Currency translation

Receivables (liabilities) in other currencies are valued at the cost of acquisition or according to the strict lower (higher) of cost or market principle on the basis of the reference rate of the Deutsche Bank AG, Frankfurt, or Thomson Reuters Austria GmbH prevailing at the end of month (KDI accounts, see Point III.1.3) at December 31, 2018.

## 5. Merger of accounting records

The financial statements of the branches – which were audited separately by local auditors - were translated into EUR and adjusted to reflect Austrian accounting and reporting requirements if necessary. The currency translation is based on the temporal method (*“Zeitbezugsmethode”*). Relationships and balances between the branches and the International Offices in Austria were eliminated.

### III. NOTES TO THE BALANCE SHEET AND THE PROFIT AND LOSS ACCOUNT

#### 1. Notes to the balance sheet

##### 1.1. Fixed assets

Changes in fixed asset items and the breakdown of annual depreciation by individual item are presented in Annex 2.

The position "Land, similar rights and buildings, including buildings on leasehold land and investments in third-party buildings" include a land value of € 449.436,03 (2017: € 0,00).

##### 1.1.1. Schedule of investments

	book value at SOS-KDI (in T€)	nominal capital of participating company (in T€)	share of participating company	equity of participating company (in T€)	result of last financial year (in T€)
Joint Systems Fundraising- & IT- Services GmbH, headquartered in Innsbruck	50	200	25%	493	14

(Figures for the 2018 financial year)

##### 1.2. Receivables and other assets

The balance of receivables and other assets is split as follows:

	2018	2017 (T€; Austria only)
Receivables from membership fee	592.429,51	1.235
EU/ Corporate	142.445,68	0
Licenses	273.617,60	357
Employee prepayments	83.795,30	0
Institutional receivables	388.309,09	182
Other receivables	976.233,46	842
<b>Total Other Receivables</b>	<b>1.864.401,13</b>	<b>1.381</b>
<b>Total Receivables and other assets</b>	<b>2.456.830,64</b>	<b>2.616</b>

The receivables balance comprise allowances for bad debt amounting to € 142.343,50 (2017: € 403.602,00), mainly related to Membership-fee receivables.

Of the total 2018 balance, € 2.360.746,04 is related to Austria and the remaining balance is related to the regions.

Total Other receivables include income of € 1.562.351,70 (2017: € 1.343.969,51) that will be cash-effective after the balance sheet date.

### 1.3. Cash and Bank deposits

The breakdown of the KDI cash position amount as of 31.12.2018 is shown in the table below.

	<b>2018</b>	<b>2017</b> (T€; Austria only)
Petty cash	25.533,69	4
Bank deposits - GSC administration	8.295.028,26	4.819
Bank deposits - Sponsorships	47.464,18	216
Bank deposits - Emergency	0,00	138
Bank deposits - Donations	1.234.522,90	201
Bank deposits - other	361.252,78	566
<b>Total</b>	<b>9.963.801,81</b>	<b>5.944</b>

Of the 2018 balance, € 7.075.621,12 is related to Austria and the remaining amount is distributed across the regional offices.

The total in bank accounts which, due to legal reasons, are in the name of SOS Children's Villages International but are not economically assigned to SOS Children's Villages International - what are known as the KDI accounts - amounts to € 19.149.300,23 (2017: € 16.186.436,11) and is made up as shown in Annex 3.

### 1.4. Equity

The Equity balance of SOS KDI as of 31.12.2018 consists of the following positions.

	<b>2018</b>	<b>2017</b> (T€; Austria only)
Capital stock	3.576.708,67	808
Appropriated capital reserves	1.930.000,00	1.930
Current Year result	-581.240,07	-616
<b>Stockholder's Equity Total</b>	<b>4.925.468,60</b>	<b>2.122</b>

The increase in capital stock (retained earnings) compared to 2017 results from the merger of GSC regional offices in the amount of € 3.384.788,96.

Of the total 2018 equity balance, € 2.086.055,25 is in Austria and the remaining balance is in the Regions.



### 1.5. Accruals

The following table provides a breakdown of the accruals as of 31.12.2018:

	<b>2018</b>	<b>2017</b> (T€; Austria only)
Severance payments	2.795.442,86	2.151
Anniversary payments	1.397.287,19	1.173
Unconsumed vacations	1.633.114,85	1.389
Overtime	192.636,30	257
Provision for transfer of restricted funds	1.391.455,71	316
General assembly	300.000,00	250
Other non-current liabilities	169.162,40	66
<b>Total Provisions &amp; Accruals</b>	<b>7.879.099,31</b>	<b>5.602</b>

Of the total 2018 balance, € 6.943.306,69 is related to Austria, while the remaining balance is related to the regions.

### 1.6. Liabilities

The following table provides a breakdown of the liabilities as of 31.12.2018:

	<b>2018</b>	<b>2017</b> (T€; Austria only)
Prepayments received for projects	799.404,05	1.106
Accounts payable	2.603.041,08	1.355
Liabilities from sponsorships and appropriated accounts	231.818,93	874
Other liabilities	1.315.447,53	916
<b>Total Liabilities</b>	<b>4.949.711,59</b>	<b>4.251</b>

Of the total 2018 balance, € 3.739.480,98 is related to Austria, while the remaining balance is related to the regions.

Other liabilities include expenses of € 1.012.241,44 (2017: € 821.053,97) that will be cash-effective after the balance sheet date.

All of the balance has a residual term of up to one year.

### 1.7. Obligations from donations not yet used in accordance with the regulations (liabilities and accruals from appropriated accounts)

<b>Donations list</b>					
	<b>Year</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing Balance</b>
<b>Echo Support</b>					
	2014	381.294,14	1.240.984,23	1.454.659,83	167.618,54
	2015	167.618,54	951.374,73	1.117.373,71	1.619,56
	2016	1.619,56	1.560.075,06	1.550.275,21	11.419,41
	2017	11.419,41	1.145.082,22	1.153.455,53	3.046,10
	2018	3.046,10	939.095,38	443.016,83	499.124,65
<b>ADA Support</b>					
	2017	0,00	360.000,00	225.370,00	134.630,00
	2018	134.630,00	0,00	119.468,93	15.161,07
<b>Nairobi</b>					
SOS-Norway	2018	56.975,58	46.521,20	0,00	103.496,78
SOS-Austria	2018	0,00	15.046,38	0,00	15.046,38
<b>Almaty</b>					
EU4YOUTH	2018	0,00	6.063,23	0,00	6.063,23
<b>Appropriated and general donations</b>					
General donations 2014		38.410,24	462.888,95	451.695,16	49.604,03
Appropriated donations		55.935,81	101.158,00	101.634,48	55.459,33
General donations 2015		49.604,03	628.856,82	607.553,16	70.907,69
Appropriated donations		55.459,33	13.099,73	1.003,81	67.555,25
General donations 2016		70.907,69	502.866,76	515.906,46	57.867,99
Appropriated donations		67.555,25	61.581,80	62.598,48	66.538,57
General donations 2017		57.867,99	11.144,53	0,00	69.012,52
Appropriated donations		66.538,57	71.421,30	7.115,65	130.844,22
General donations 2018		69.012,52	5.070,93	6,40	74.077,05
Appropriated donations		130.844,22	791.354,00	400.662,48	521.535,74
<b>Sponsorship money incl. interest*</b>					
	2014	6.708.742,39	208.701.965,56	207.851.673,26	7.559.034,69
	2015	7.559.034,69	203.781.976,69	203.496.896,81	7.844.114,59
	2016	7.844.114,59	305.768.189,89	296.837.687,33	16.774.617,15
	2017**	67.914,53	204.496,38	68.339,09	204.071,82
	2018	204.071,82	168.340,44	324.948,08	47.464,18

\*\*) Since 1.1.2017 the sponsorship funds are shown off-balance-sheet (see also section" III.1.9 Off-balance-sheet transactions"). As a result, the 2017 opening balance of € 67.914,53 is not comparable with the 2016 closing balance of € 16.774.617,15. The figures in the 2017/2108 year contain only sponsorship moneys received by SOS Children's Villages International which have not been forwarded to STS by end of the fiscal year.

Foreign currency accounts were converted at the exchange rate at 31.12. Exchange rate differences and administrative costs were taken into account under "Disposal". Interest income less capital gains tax and expenses were included under "Additions".

## 1.8. Contingencies, financial commitments from the use of tangible assets

### 1.8.1. Contingencies

No contingencies are present in these financial statements.

### 1.8.2. Commitments from rental and leasing agreements

	2018 (Amounts in T€)	2017 (Amounts in T€)
Commitments for the following year:	737	708
Total commitments for the following five years:	1.142	1.782

## 1.9 Off-balance-sheet transactions

Sponsorship moneys, child-money-gifts and international transfers have been managed by the Shared Treasury Services department (STS) since 1.1.2017. These bank accounts managed by STS are off-balance sheet since fiscal year 2017.

The total balance of the bank accounts managed by STS as of 31.12.2018 amounts to € 74.288.733,48 (2017: € 63.753.056,93). A detail is shown in Annex 4.

## 2. Notes to the profit and loss account

### 2.1. General

The profit and loss account was prepared on the basis of the total cost method.

### 2.2. Breakdown pursuant to § 22 of the 2002 Austrian Association Law

	2018	2017
<b>A. Membership fees</b>		
Income membership fees	38.855.470,43	39.031.794,14
Assigned expenses membership fees	-40.617.866,62	-40.278.203,42
<b>B. Public subsidies</b>		
Income public subsidies	0,00	0,00
Assigned expenses public subsidies	0,00	0,00
<b>C. Donations</b>		
Income donations	3.492.416,89	3.158.245,64
Assigned expenses donation	-3.428.004,89	-2.761.512,04
<b>D. Other receipts</b>		
Income other receipts	0,00	0,00
Assigned expenses other receipts	0,00	0,00
<b>E. Other sales</b>		
Other sales	3.132.852,20	2.316.991,76
Expenses allocated to other sales	-2.961.342,15	-2.422.379,10
<b>F. Other operating income</b>		
Other operating income	758.619,05	261.793,23
Assigned expenses to other operating income	0,00	0,00
Subtotal of A-F (Operating Result)	-767.855,09	-693.269,79
Financial Result	191.693,17	91.341,40
Taxes on income	-5.078,15	-14.283,35
Result for the year	-581.240,07	-616.211,74

The differences between income and expenses are covered using the balances of the previous year.

### 2.3. Membership fees

The current method for calculating membership fees came into force in 2013.

The membership fee covers the costs of all the units of the General Secretariat (GSC). It comprises two components: a governance fee and a support fee. The governance fee covers expenses incurred in connection with the management of the association. The support fee relates to expenses incurred in the GSC in the framework of direct support measures for individual members. The two components of the fee apply to all member associations in equal measure.

The membership fees of the NAs are paid by the PSAs on behalf of the respective NAs so as to keep administrative requirements and bank charges to a minimum.

This is the indirect membership fee, which is assigned to the PSAs in keeping with their share of international transfers.

As some member associations have problems with a number of aspects relating to the way that member contributions are calculated, the Finance and Audit Committee have been discussing this since December 2016 with the aim of introducing a new calculation method. However, as it has not been possible to reach a consensus on a new calculation method, in April 2018 the Senate decided to freeze the absolute member contributions per PSA for three years. This means that all PSAs will pay the same contribution up to 2020 as they did in 2018. By 2021 it is planned to have a new calculation method in place which will make provision in particular for the strategic introduction (currently ongoing) of countries which aim to become independent of international funding.

### 2.4. Donations and other income

This includes donations, PSA's special financing as well as income from passing on the costs for digital fundraising support for MAs, plus income from passing on the costs of a range of licenses and maintenance costs plus settlement of the Donor Service Application = DSAPP to our NAs.

### 2.5. Other operating income

The miscellaneous income includes income from the disposal of fixed assets, income from the reversal of accruals, income from exchange profits and income from the reversal of bad debt allowances.

### 2.6. Personnel expenses

Personnel expenses are broken down into the following categories:

	<b>2018</b>	<b>2017</b> (T€; Austria only)
Salaries	26.650.962,71	18.449
Social security, payroll taxes and contributions	4.403.749,04	3.443
Expenses for severance payments and contributions to company-sponsored employee provision funds	799.455,09	399
Other HR costs	427.100,62	191
<b>Total personnel costs</b>	<b>32.281.267,46</b>	<b>22.482**</b>

\*\* For 2017, 1.541 T€ was re-mapped from other operating expenses to personnel costs as such costs relate to individual external contractors.

Of the 2018 expenses, € 23.339.650,66 is related to Austria operations and the remaining balance is related to the regions.

Of the salaries, € 1.427.160,65 (2017: € 1.541.166,51) is related to individual external contractors working for SOS through consulting (as opposed to employment) contract.

The line item “expenses for severance payments and contributions to company-sponsored employee provision funds” include € 615.694,08 (2017: € 230.174,68) relating to expenses for severance payments.

## 2.7. Other operating expenses

Details of the other operating expenses are in the table below.

	<b>2018</b>	<b>2017</b> (T€; Austria only)
Travel expenses	2.876.079,08	1.334
Transfer of restricted funds	2.116.513,66	1.374
Rent	1.762.666,81	1.515
External Consulting / Services	1.655.628,99	2.041
Maintenance & Repairs - IT	1.405.469,81	1.273
Events/ Activities	898.807,44	661
Bank / Admin costs	685.651,12	74
External Consulting / Services - IT	564.123,82	212
IT / Telecom costs	340.919,74	163
Utilities	253.831,40	303
Trainings and Seminars	230.086,79	121
Marketing/ PR costs	178.420,39	65
License costs	176.348,41	100
Audit / consulting fees	171.668,65	82
Maintenance & Repairs	115.870,23	35
Insurance costs	75.432,61	20
Bad debt	73.342,05	457
Asset Disposal	18.130,72	0
Other expenses	304.469,31	886
<b>Total other operating expenses</b>	<b>13.903.461,03</b>	<b>10.716</b>
Expenses for regional offices*		11.634
<b>Reconciliation for Total “other operating expenses”</b>		<b>22.350**</b>

\* In 2017, membership fee transferred from Austria to the regions was captured as “expenses for regional offices” within the other operating costs. This amount included both personnel and non-personnel costs in the regions.

\*\* For 2017, 1.541 T€ was re-mapped from other operating expenses to personnel costs as such costs relate to individual external contractors.

Of the 2018 expenses, € 9.879.226,40 is related to Austria operations and the remaining balance is related to the regions.

## 2.8. Derivative financial instruments

For hedging against exchange rate risks, the Shared Treasury Service department (STS) of SOS KDI invested in forward exchange contracts denominated in various currencies in 2018. It has to be differentiated between contracts that are on balance of SOS KDI because they are at risk of SOS KDI and those contracts that are off-balance of SOS KDI because no risk for SOS KDI can arise (see comment below).

### 2.8.1 Derivative financial instruments on balance of SOS-KDI

At balance sheet date, the forward exchange contracts relevant to the Balance Sheet of KDI that were still open were valued as follows:

Sell CCY	Amount	Buy CCY	Hedge Rate	31.12.2018 rate	Due date	Fair value (only negative)	Fair value (only positive)
SEK	1.211.970,57	EUR	10,31087	10,31489	30.01.2019	-6.510,03	
SEK	756.732,04	EUR	10,32108	10,31489	30.07.2019	-4.011,97	
SEK	757.255,54	EUR	10,31395	10,31489	30.04.2019	-3.909,19	
SEK	302.546,87	EUR	10,32606	10,31489	30.09.2019	-1.617,04	
NOK	1.188.467,21	EUR	9,54723	9,42625	30.07.2019		58.278,01
NOK	1.193.680,92	EUR	9,50553	9,42625	30.04.2019		58.755,61
NOK	473.963,15	EUR	9,57591	9,42625	30.09.2019		23.211,64
CAD	25.124,17	EUR	1,51949	1,47971	30.09.2019		1.093,59
GBP	67.342,07	EUR	0,89962	0,88704	30.09.2019		334,29
CHF	155.716,52	EUR	1,13149	1,13588	30.09.2019	-1.089,88	
NOK	1.911.123,18	EUR	9,49940	9,45141	30.01.2019		88.132,86
CAD	98.652,95	EUR	1,54790	1,53394	30.01.2019		947,52
CAD	60.850,09	EUR	1,56846	1,53394	30.07.2019		514,37
CAD	61.268,69	EUR	1,55775	1,53394	30.04.2019		559,53
GBP	268.220,93	EUR	0,90345	0,89899	30.01.2019	-2.418,24	
GBP	166.499,57	EUR	0,90964	0,89899	30.07.2019	-1.455,89	
GBP	167.089,94	EUR	0,90642	0,89899	30.04.2019	-1.481,64	
CHF	625.913,76	EUR	1,12598	1,12775	30.01.2019		325,03
CHF	391.564,73	EUR	1,12492	1,12775	30.04.2019		235,94
CHF	391.945,21	EUR	1,12383	1,12775	30.07.2019		119,95
						<b>-22.493,88</b>	<b>232.508,34</b>
<b>TOTAL</b>							<b>210.014,46</b>

The calculated market value of the overall position of hedging transactions was € 210.014,46. This comprises transactions with a negative market value to the amount of € -22.493,88 and transactions with a positive market value to the amount of € 232.508,34. Due to current accounting standards, allowance had to be made for negative market values through provision for contingent losses. The negative market value has been accrued.

### 2.8.2 Derivative financial instruments off-balance of SOS-KDI

In addition, STS also did hedging transactions for the transfers of PSA payments to the NAs which do not show up in KDI financial statements (see Section 1.9.).

The purpose of these hedges is to maintain the value of incoming funds needed to guarantee the organisation's ability to meet its budgeted financial obligations even if the exchange rates fall below the budgeted rates. As a consequence of these hedges, no profit can be made should the exchange rates rise above the exchange rates guaranteed in the contracts.

The calculated market value of the overall position of these hedging transactions related was € 2.835.213,97. This comprises transactions with a negative market value to the amount of € -527.903,70 and transactions with a positive market value to the amount of € 3.363.117,67. Due to current accounting standards, allowance would have to be made for negative market values through provision for contingent losses. However, as there was confirmation from all the Promoting and Supporting Associations at the accounting date that they would accept the impending loss in full, so that there was in fact no risk to SOS Children's Villages International, no accruals were entered directly for SOS KDI.

The market value of the open hedging transactions changes on the maturity dates and deviates from the valuation depending on the development of the underlying currency exchange rates.



## IV. Additional disclosures

### 1. Average number of employees

The average number of employees inclusive posted employees and EU-employees during the year under report was as follows:

	2018	2017
Austria	305	299
Regions	238	-
<b>Total KDI</b>	<b>543</b>	<b>299</b>

### 2. Audit costs for annual financial statements

Expenses for the auditor Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H. for fiscal year 2018 amount to € 84.320,00 (2017: € 67.200,00) net of tax. Thereof an amount of € 49.100,00 (2017: € 15.600,00) is related to the audit of the statutory financial statements of SOS KDI. Fees for other assurance services amount to € 35.220,00 (2017: € 51.600,00).

### 3. Executive bodies of the association

The executive bodies of the association in accordance with the statutes applicable on the accounting date 31.12.2018 are:

- The General Assembly (all SOS member associations worldwide)
- The International Senate (as per current list of members on the website)
- The President (Siddhartha Kaul)
- The Management Team
- The Arbitration Tribunal when convened

### 4. Remuneration paid to the members of the executive bodies

In the year under report, the members of the executive bodies of the association received emoluments in the amount of € 602.773,51 (2017: € 542.604,78). This amount includes salaries, insurance and payments in kind.

## 5. Representation

The association is represented by the following persons:

Siddhartha Kaul (President since 22.06.2012)

Dr Brigitte Johanne Trauernicht-Jordan (Vice-President since 22.06.2012)

Norbert Joachim Meder (Chief Executive Officer since 14.10.2016, Interim Chief Operating Officer from 12.10.2017)

Steffen Odalf Braasch (Chief Financial Officer since 02.01.2018)

The association is represented collectively by two persons in each case.

## 6. Events after the balance sheet date

No material events occurred after the balance sheet date.

Innsbruck, September 30, 2019

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Steffen Odalf Braasch m.p

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Norbert Joachim Meder m.p

**List of entities:****Annex 1**

IO ESAF	SOS Children's Villages International Office Region for Eastern and Southern Africa	Ethiopia
IB Nairobi	SOS Kinderdorf International Regional Office East Africa	Kenya
IO MENA	SOS Villages d'Enfants Bureau International Region Afrique du Nord et Moyen Orient	Morocco
IB Younde	SOS Children's Villages - International Office Region West and Central Africa - International Branch Yaounde	Cameroon
IO WCAF	SOS Children's Villages - International Office Region West and Central Africa - International Office Region Dakar	Senegal
IB Johannesburg	SOS Children's Villages International - Eastern & Southern Africa Region - International Branch Office Johannesburg	South Africa
IO Asia	SOS Kinderdorf International - International Office Region Asia	India
IB Almaty	SOS Children's Villages International Representative Office Almaty	Kazakhstan
IB Tallinn	SOS Children's Villages International Office CEE/CIS Branch Office Tallinn	Estonia
IB Skopje	SOS Kinderdorf International Branch Skopje	Macedonia
IB San Jose	S.O.S. Kinderdorf International, Oficina Internacional Región América Latina y el Caribe	Costa Rica
IB La Paz	SOS Kinderdorf International - Aldeas Infantiles SOS Internacional	Bolivia
IO LAAM	SOS Kinderdorf International - International Office Region Latin America and the Caribbean	Uruguay
SA Gulf Area	SOS Kinderdorf International Regional Head Office Gulf Area	UAE
GSC Offices Austria (incl. SOS KDI PSA)	SOS Kinderdorf International, Innsbruck	Austria

**SCHEDULE OF FIXED ASSETS according to art. 226 (1) Austrian Commercial Code (UGB) as of December 31, 2018**

**TRANSLATION**

	Historical cost resp. Cost of production					Accumulated depreciation						Book value	Book value	
	Opening balance 1.1.2018	Additions GSC RO	Additions	Reclassification	Disposals	Balance as of 31.12.2018	Opening balance 1.1.2018	Additions GSC RO	Additions	Disposals	FX Effect	Balance as of 31.12.2018	31.12.2018	31.12.2017
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>FIXED ASSETS</b>														
I. Intangible assets														
1. Concessions, rights	2.299.056,83	77.152,26	61.116,02	220.731,48	0,00	2.658.056,59	2.083.170,14	46.825,90	168.571,26	0,00	-1.808,68	2.296.758,62	361.297,97	215.886,69
2. Prepayments	220.731,48	0,00	0,00	-220.731,48	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	220.731,48
	<u>2.519.788,31</u>	<u>77.152,26</u>	<u>61.116,02</u>	<u>0,00</u>	<u>0,00</u>	<u>2.658.056,59</u>	<u>2.083.170,14</u>	<u>46.825,90</u>	<u>168.571,26</u>	<u>0,00</u>	<u>-1.808,68</u>	<u>2.296.758,62</u>	<u>361.297,97</u>	<u>436.618,17</u>
II. Tangible assets														
1. Land, similar rights and buildings, including buildings on leasehold land and investments in third-party buildings	3.026.998,24	3.463.569,93	47.912,89	0,00	1.384.034,84	5.154.446,22	2.774.631,54	1.188.937,07	35.788,98	38.582,05	-29.748,83	3.931.026,71	1.223.419,51	252.366,70
2. Other equipment, furniture and equipment	1.941.823,13	3.190.614,87	478.816,86	0,00	253.072,33	5.358.182,53	1.536.939,77	2.197.106,51	477.850,91	133.011,62	74.972,95	4.153.858,52	1.204.324,01	404.883,36
3. Prepayments and construction in process	0,00	0,00	71.025,44	0,00	0,00	71.025,44	0,00	0,00	0,00	0,00	0,00	0,00	71.025,44	0,00
4. Low Value Investments	0,00	0,00	140.274,02	0,00	140.274,02	0,00	0,00	140.274,02	140.274,02	0,00	0,00	0,00	0,00	0,00
	<u>4.968.821,37</u>	<u>6.654.184,80</u>	<u>738.029,21</u>	<u>0,00</u>	<u>1.777.381,19</u>	<u>10.583.654,19</u>	<u>4.311.571,31</u>	<u>3.386.043,58</u>	<u>653.913,91</u>	<u>311.867,69</u>	<u>45.224,12</u>	<u>8.084.885,23</u>	<u>2.498.768,96</u>	<u>657.250,06</u>
III. Financial assets														
1. Investments	51.250,00	0,00	0,00	0,00	0,00	51.250,00	0,00	0,00	0,00	0,00	0,00	0,00	51.250,00	51.250,00
2. Investment securities (uncertificated securities)	1.870.792,72	0,00	0,00	0,00	0,00	1.870.792,72	0,00	0,00	15.101,10	0,00	0,00	15.101,10	1.855.691,62	1.870.792,72
	<u>1.922.042,72</u>	<u>0,00</u>	<u>0,00</u>	<u>0,00</u>	<u>0,00</u>	<u>1.922.042,72</u>	<u>0,00</u>	<u>0,00</u>	<u>15.101,10</u>	<u>0,00</u>	<u>0,00</u>	<u>15.101,10</u>	<u>1.906.941,62</u>	<u>1.922.042,72</u>
	<u>9.410.652,40</u>	<u>6.731.337,06</u>	<u>799.145,23</u>	<u>0,00</u>	<u>1.777.381,19</u>	<u>15.163.753,50</u>	<u>6.394.741,45</u>	<u>3.432.869,48</u>	<u>837.586,27</u>	<u>311.867,69</u>	<u>43.415,44</u>	<u>10.396.744,95</u>	<u>4.767.008,55</u>	<u>3.015.910,95</u>

## Übersicht Kontoauszüge SOS-KDI-Konten per 31.12.2018

Annex 3

Country	ShortName	Konto	Institution	Kontonummer	WHG	End Buchsaldo	31.12.2018		31.12.2017	
							31.12.2018 FX rate	EUR value @31.12.2018	balance LCY 2017	balance EUR 2017
<b>IB-ALMA</b>										
KZ	IB Alma	IB-ALMA/ATYN-KZ00	JSC Altyn Bank	001-005487-031	EUR	19.059,23	1	19.059,23	0,00	0,00
KZ	IB Alma	IB-ALMA/ATYN-KZ10	JSC Altyn Bank	001-005487-030	USD	0,00	1,14665	0,00	0,00	0,00
KZ	IB Alma	IB-ALMA/ATYN-KZ11	JSC Altyn Bank	001-005487-020	KZT	72.471,62	440,695	164,45	0,00	0,00
KZ	IB Alma	IB-ALMA/KZKO-KZALMI1	JSC Kazkommertsbank	KZ199261802164140000	KZT	120.916,76	440,695	274,38	120.916,76	302,82
<b>IB-JOHA</b>										
ZA	IB Johannesburg (ESAF)	IB-JOHA/NEDS-ZAH6	Nedbank Randburg	1984629646	ZAR	641.445,20	16,46725	38.952,78	130.370,09	8.782,44
ZA	IB Johannesburg (ESAF)	IB-JOHA/NEDS-ZAH7	Nedbank Randburg	1984406094	ZAR	903.040,28	16,46725	54.838,56	392.098,00	26.413,87
ZA	IB Johannesburg (ESAF)	IB-JOHA/NEDS-ZAH8	Nedbank Randburg	037984525870	ZAR	31.524,74	16,46725	1.914,39	1.168.251,76	78.699,83
<b>IB-LAPA</b>										
BO	IB Lapaz (LAAM)	IB-LAPA/BANI-BO10	Banco Bisa S.A.	060803201-1	USD	135.101,53	1,14665	117.822,81	0,00	0,00
BO	IB Lapaz (LAAM)	IB-LAPA/BANI-BOZ1	Banco Bisa S.A.	060922-001-5	BOB	2.357,44	7,95205	296,46		
<b>IB-NAIR</b>										
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWES10	CFC Stanbic Bank Kenya Limited	100000392779	USD	280.313,30	1,14665	244.462,83	298.197,34	248.539,21
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWES11	CFC Stanbic Bank Kenya Limited	100000392531	USD	350.220,91	1,14665	305.429,65	118.315,78	98.612,92
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWES12	CFC Stanbic Bank Kenya Limited	100000392388	USD	24.425,11	1,14665	21.301,28	71.024,89	59.197,27
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWESG1	CFC Stanbic Bank Kenya Limited	100000459458	KES	6.725.792,91	116,84	57.564,13	10.495.942,86	84.767,75
KE	IB Nairobi (ESAF)	IB-NAIR/SBIC-KEWESG2	CFC Stanbic Bank Kenya Limited	100000459253	KES	311.672,08	116,84	2.667,51	179.220,58	1.447,43
<b>IB-SANJ</b>										
CR	IB San Jose (LAAM)	IB-SANJ/BNCR-CR10	Banco Nacional de Costa Rica	100-02-080-0000136	USD	549.433,11	1,14665	479.163,75	49.798,73	41.505,86
CR	IB San Jose (LAAM)	IB-SANJ/BNCR-CR11	Banco Nacional de Costa Rica	100-01-000-1276393	CRC	839.912,32	693,15	1.211,73	30.158.219,00	43.990,31
<b>IB-SKOP</b>										
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK01	Stopanska Banka a.d. Skopje	0009484280	EUR	2.878,73	1	2.878,73	22.555,64	22.555,64
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK02	Stopanska Banka a.d. Skopje	0009054134	EUR	0,00	1	0,00	0,46	0,46
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK11	Stopanska Banka a.d. Skopje	0016830358	USD	0,00	1,14665	0,00	2.375,77	1.980,14
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MK12	Stopanska Banka a.d. Skopje	0009484337	MKD	0,00	61,69	0,00	0,00	0,00
MK	IB Skopje (EUCB)	IB-SKOP/STOB-MKJ2	Stopanska Banka a.d. Skopje	200000028748852	MKD	714.274,00	61,69	11.578,44	334.441,00	5.434,97
<b>IB-TALL</b>										
EE	IB Tallinn (EUCB)	IB-TALL/HABA-EE03	Swedbank AS	221057664223	EUR	8.403,19	1	8.403,19	2.568,62	2.568,62
EE	IB Tallinn (EUCB)	IB-TALL/HABA-EE04	Swedbank AS	221018698584	EUR	66.782,84	1	66.782,84	52.732,18	52.732,18
<b>IB-YAOU</b>										
CM	IB Yaounde (WCAF)	IB-YAOU/CITI-CM00	Citibank N.A. Cameroon	005400600422	EUR	24.076,43	1	24.076,43	12.095,55	12.095,55
CM	IB Yaounde (WCAF)	IB-YAOU/CITI-CMM1	Citibank N.A. Cameroon	005400602459	XAF	2.717.739	695,445	3.907,91	16.037.276,00	23.196,37
<b>IO-ASIA</b>										
KH	IO ASIA	IO-ASIA/ANZB-KH10	ANZ Royal Bank Cambodia Ltd.	3782289	USD	31.065,73	1,14665	27.092,60		
IN	IO ASIA	IO-ASIA/SCBL-INA1	Standard Chartered Bank	52005066189	INR	12.887.325,22	79,7725	161.550,98		
IN	IO ASIA	IO-ASIA/SCBL-INA3	Standard Chartered Bank	520-0-503389-2	INR	35.933,52	79,7725	450,45	35.933,52	469,14
<b>IO-ESAF</b>										
ET	IO ESAF	IO-ESAF/CBET-ET13	Commercial Bank of Ethiopia	1000001080807	USD	4.253,42	1,14665	3.709,43	212.105,13	176.783,74
ET	IO ESAF	IO-ESAF/CBET-ET14	Commercial Bank of Ethiopia	1000192915833	USD	33.153,53	1,14665	28.913,38	0,00	0,00
ET	IO ESAF	IO-ESAF/CBET-ETB3	Commercial Bank of Ethiopia	10000-009204-05	ETB	1.169.856,50	32,304	36.213,98	1.036.783,65	31.331,76
DJ	NA Djibouti	IO-ESAF/NA-DJ	CFC Stanbic Bank Kenya Limited	0100003362797	USD	0,00	0,00	166.406,96		138.695,58
KE	NA Kenya	IO-ESAF/NA-KE	CFC Stanbic Bank Kenya Limited	102773004	USD	0,00	0,00	91.376,60		76.159,86
KE	NA Kenya	IO-ESAF/NA-KE	CFC Stanbic Bank Kenya Limited	5102415002	KES	0,00	0,00	336.153,89		2.714,86
KE	NA Kenya	IO-ESAF/NA-KE	CFC Stanbic Bank Kenya Limited	0100002712886	USD	0,00	0,00	70,53		58,78
SX	NA Somaliland	IO-ESAF/NA-SX	CFC Stanbic Bank Kenya Limited	0100001411971	USD	0,00	0,00	43.158,77		35.971,64
SX	NA Somaliland	IO-ESAF/NA-SX	CFC Stanbic Bank Kenya Limited	100000459393	KES	0,00	0,00	1.509.118,37		12.188,00
SX	NA Somaliland	IO-ESAF/NA-SX	CFC Stanbic Bank Kenya Limited	102881001	USD	0,00	0,00	24.061,51		20.054,60
SD	NA South Sudan	IO-ESAF/NA-SD	CFC Stanbic Bank Kenya Limited	0100002369871	USD	0,00	0,00	2.924,95		2.437,86
SD	NA South Sudan	IO-ESAF/NA-SD	CFC Stanbic Bank Kenya Limited	0100003235054	USD	0,00	0,00	9.126,32		7.606,53
KE	NA Kenya	IO-ESAF/NA-KE	CFC Stanbic Bank Kenya Limited	0100003267614	USD	0,00	0,00	436,38		363,71

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Country	ShortName	Konto	Institution	Kontonummer	WHG	End Buchsaldo	31.12.2018		31.12.2017	
							31.12.2018 FX rate	EUR value @31.12.2018	balance LCY 2017	balance EUR 2017
<b>IO-LAAM</b>										
UY	IO LAAM	IO-LAAM/ABNA-UYC1	Banco Santander	38.03.732 UYU	UYU	2.892.527,15	37,1805	77.796,89	130.740,94	3.780,39
UY	IO LAAM	IO-LAAM/BSCH-UY10	Banco Santander	38.03.732 USD	USD	163.425,60	1,14665	142.524,40	236.915,81	197.462,75
<b>IO-MENA</b>										
MA	IO MENA	IO-MENA/BCMA-MAD2	ATTUARIWAFABANK	00778000300500040000157	MAD	3.403.666,40	10,9569	310.641,37	2.773.497,83	247.206,64
MA	IO MENA	IO-MENA/BCMA-MAD3	ATTUARIWAFABANK	00778000300200030026050	MAD	142.199,62	10,9569	12.978,09	1.640.192,85	146.193,22
<b>IO-WCAF</b>										
SN	IO WCAF	IO-WCAF/BICI-SN00	BICIS PRESTIGE	0952807936100290	EUR	272.765,99	1	272.765,99	184.817,23	184.817,23
SN	IO WCAF	IO-WCAF/BICI-SNF2	BICIS PRESTIGE	0952807936100096	XOF	112.737.046	656,71	171.669,45	183.154.770,00	266.174,64
CD	DR Congo	IO-WCAF/NA-CD	CFC Stanbic Bank Kenya Limited	040-6049986-32	USD		0,00	0,00		
<b>NA-AO</b>										
AO	NA Angola	NA-AO/BAIP-AO00	Banco Angolano de Investimentos	AO06 0040 0000 2495 9105 15216	EUR	8.792,58	1	8.792,58		
AO	NA Angola	NA-AO/BAIP-AO10	Banco Angolano de Investimentos	AO06004000003297144715143	USD	34.087,80	1,14665	29.728,16		
AO	NA Angola	NA-AO/BAIP-AO11	Banco Angolano de Investimentos	AO06 0040 0000 2495 9105 1511 9	USD	299.667,30	1,14665	261.341,56		
AO	NA Angola	NA-AO/BAIP-AOX1	Banco Angolano de Investimentos	AO06004000002495910510172	AOA	29.508.514,74	352,86	83.626,69		
AO	NA Angola	NA-AO/BAIP-AOX2	Banco Angolano de Investimentos	AO06004000003297144710293	AOA	10.826.765,18	352,86	30.682,89		
AO	NA Angola	NA-AO/BAIP-AOX3	Banco Angolano de Investimentos	AO06004000003313792510184	AOA	2.115.404,67	352,86	5.995,03		
<b>NA-BA</b>										
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BA00	Raiffeisen Bank dd Bosnia I Hercego	BA39161100000891779 - X	EUR	306.574,39	1	306.574,39	48.423,23	48.423,23
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BA10	Raiffeisen Bank dd Bosnia I Hercego	03000626-9 USD	USD	2.531,88	1,14665	2.208,07	2.490,62	2.075,86
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BAW1	Raiffeisen Bank dd Bosnia I Hercego	BA39161100000891779	BAM	193.649,33	1,9769	97.956,06	478.324,19	243.217,75
BA	NA Bosnien-Herzegowina	NA-BA/RZBA-BAW2	Raiffeisen Bank dd Bosnia I Hercego	030001358-8	BAM	0,00	1,9769	0,00	0,00	0,00
<b>NA-BD</b>										
BD	NA Bangladesh	NA-BD/SCBL-BD10	Standard Chartered SCB Bank	01512336401	USD	75.782,52	1,14665	66.090,37	118.861,30	99.067,59
<b>NA-BF</b>										
BF	NA Burkina Faso	NA-BF/ECOC-BFF1	Ecobank Burkina	BF0830001818170152410479	XOF	77.677.293	656,71	118.282,49	72.157.484,00	104.864,82
BF	NA Burkina Faso	NA-BF/ECOC-BFF2	Ecobank Burkina	0180181701524102	XOF	16.690.612	656,71	25.415,50	38.878.225,00	56.500,84
BF	NA Burkina Faso	NA-BF/ECOC-BFF3	Ecobank Burkina	BF0830001818170152410188	XOF	54.941.517	656,71	83.661,76		
BF	NA Burkina Faso	NA-BF/ECOC-BFF4	Ecobank Burkina	0210181701524101	XOF	25.176.852	656,71	38.337,85	151.135.900,00	219.642,35
BF	NA Burkina Faso	NA-BF/ECOC-BFF4	Ecobank Burkina	1,80182E+14	XOF		656,71		151.135.900,00	219.642,35
BF	NA Burkina Faso	NA-BF/ECOC-BFF5	Ecobank Burkina	0180181701524103	XOF	57.100.545	656,71	86.949,41	13.875.295,00	20.164,65
<b>NA-BI</b>										
BI	NA Burundi	NA-BI/BRBU-BI00	Banque de la Republique du Burundi	3320/277	EUR	87.876,08	1	87.876,08	77.602,81	77.602,81
BI	NA Burundi	NA-BI/BRBU-BI01	Banque de la Republique du Burundi	3320278	EUR	379.483,93	1	379.483,93	463.878,36	463.878,36
<b>NA-BJ</b>										
BJF1	NA Benin	NA-BJ/ORBK-BJF1	Orabank Bénin	000090180139	XOF	5.818.279	656,71	8.859,74	41.253.072,00	59.952,15
<b>NA-CD</b>										
RW	DR Kongo	NA-CD/BKIG-RW10	Banque de Kigali	040-00200994-43 US	USD	110.874,76	1,14665	96.694,51	6.974,39	5.812,96
RW	DR Kongo	NA-CD/BKIG-RW12	Banque de Kigali	040-06049986-32 USD	USD	9.980,02	1,14665	8.703,63	9.983,00	8.320,55
CD	NA CD	NA-CD/TRMS-CD12	Trust Merchant Bank S.A	00017-11000-50295370401-73	USD	56.349,55	1,14665	49.142,76		
<b>NA-CF</b>										
CF	NA Central African Rep.	NA-CF/CBCA-CFM1	CBCA Commercial Bank Centrafrique	37124605401-51	XAF	26.854.283	695,445	38.614,53	26.958.408,00	38.992,74
CF	NA Central African Rep.	NA-CF/CBCA-CFM2	CBCA Commercial Bank Centrafrique	CF4220002002003712413930196	XAF	220.081.585	695,445	316.461,52	133.023.895,00	192.406,23
<b>NA-CI</b>										
CI	NA Cote d'Ivoire	NA-CI/BICI-CIF1	Banque Int. pour le Commerce et	CI0060155001171980008027	XOF	22.356.263	656,71	34.042,82	31.106.456,00	45.206,30
CI	NA Cote d'Ivoire	NA-CI/BICI-CIF2	Banque Int. pour le Commerce et	CI0060155000775730005931	XOF	251.472.069	656,71	382.927,12	137.356.694,00	199.617,34
<b>NA-CM</b>										
CM	NA Cameroon	NA-CM/CITI-CMM2	Citibank N.A. Cameroon	10007000020005400200976	XAF	29.062.588	695,445	41.789,92	25.442.637,00	36.800,32
CM	NA Cameroon	NA-CM/ECOC-CMM1	COBANK Cameroun S.A.	CM2110029260110132840630183	XAF	15.171.360	695,445	21.815,33	2.924.779,00	4.230,41
<b>NA-CV</b>										
CV	NA Cape Verde	NA-CV/CANB-CV00	BCN - BANCO CABO-VERDIANO DE	67646 15 002	EUR	0,00	1	0,00	77.101,31	77.101,31
CV	NA Cape Verde	NA-CV/CANB-CV10	BCN - BANCO CABO-VERDIANO DE	67646 15 001	USD	128.584,82	1,14665	112.139,55	170.362,22	141.992,18

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Country	ShortName	Konto	Institution	Kontonummer	WHG	End Buchsaldo	31.12.2018		31.12.2017	
							31.12.2018 FX rate	EUR value @31.12.2018	balance LCY 2017	balance EUR 2017
<b>NA-ET</b>										
ET	NA Ethiopia	NA-ET/CBET-ET10	Commercial Bank of Ethiopia	1000001091283	USD	2.006.438,02	1,14665	1.749.826,03	2.246.099,48	1.872.061,58
ET	NA Ethiopia	NA-ET/CBET-ET11	Commercial Bank of Ethiopia	1000001088867	USD	313.859,67	1,14665	273.718,81	316.813,21	264.055,02
ET	NA Ethiopia	NA-ET/CBET-ETB1	Commercial Bank of Ethiopia	1000000937464	ETB	31.005,45	32,304	959,80	31.005,45	936,99
ET	NA Ethiopia	NA-ET/CBET-ETB2	Commercial Bank of Ethiopia	1000000971417	ETB	4.419.684,68	32,304	136.815,40	5.564.138,57	168.149,12
<b>NA-GM</b>										
GM	NA Gambia	NA-GM/SCBL-GM10	Standard Chartered Bank Gambia Ltd.	001101309902000106	USD	155.032,41	1,14665	135.204,65	46,66	38,89
GM	NA Gambia	NA-GM/SCBL-GM11	Standard Chartered Bank Gambia Ltd.	001101314993000195	USD	218.664,22	1,14665	190.698,31		
<b>NA-GN</b>										
GN	NA Guinea Rep.	NA-GN/BICI-GN01	Banque Int. pour le Commerce et	09842 067532001 33	EUR	93.979,50	1	93.979,50	201.163,45	201.163,45
GN	NA Guinea Rep.	NA-GN/BICI-GN10	Banque Int. pour le Commerce et	09842 067532001 33	USD	2.623,47	1,14665	2.287,94	1.258,34	1.048,79
<b>NA-GQ</b>										
GQM1	NA Equatorial Guinea	NA-GQ/NAGC-GQM1	Banco Nacional de Guinea Ecuatorial	50005000023710267530113	XAF	55.727.239	695,445	80.131,77	11.822.926,00	17.100,72
<b>NA-GW</b>										
GW	NA Guinea Bissau	NA-GW/ECOC-GW00	ECOBANK Guinea Bissau	GW1430100118180063760141	EUR	101.456,85	1	101.456,85	66.879,33	66.879,33
GW	NA Guinea Bissau	NA-GW/ECOC-GW10	ECOBANK Guinea Bissau	00101818-00637-603	USD	285,97	1,14665	249,40	10.639,97	8.868,12
GW	NA Guinea Bissau	NA-GW/ECOC-GW11	ECOBANK Guinea Bissau	GW14301001181800637602	USD	261.080,10	1,14665	227.689,44		
GW	NA Guinea Bissau	NA-GW/ECOC-GWFO	ECOBANK Guinea Bissau	0010141800676106	XOF	6.199	656,71	9,44	36.242.899,00	52.670,98
<b>NA-IQ</b>										
IQ	NA Iraq	NA-IQ/RTBA-IQ00	Region Trade Bank for Investment	IQ18RTBA005003403631400	EUR	9.908,69	1	9.908,69		
<b>NA-JO</b>										
JO	NA Jordan	NA-JO/AJIB-JO10	Arab Jordan Investment Bank	JO79AJIB2260006143850020648000	USD	65.966,35	1,14665	57.529,63	295.007,79	245.880,81
JO	NA Jordan	NA-JO/AJIB-JO11	Arab Jordan Investment Bank	226 614385 02 545 0	USD	0,40	1,14665	0,35	44,98	37,49
JO	NA Jordan	NA-JO/AJIB-JOU2	Arab Jordan Investment Bank	JO02AJIB2260006143850010645000	JOD	674.003,00	0,81365	828.369,69	25.869,31	30.347,01
<b>NA-KAREN</b>										
KE	NA Kenya	NA-KAREN/SBIC-KEG4	CFC Stanbic Bank Kenya Limited	100000459528	KES	5.846.650,75	116,84	50.039,80	1.269.994,58	10.256,78
KE	NA Kenya	NA-KAREN/SBIC-KEWES16	CFC Stanbic Bank Kenya Limited	100000392612	USD	1.948,06	1,14665	1.698,91	25.007,48	20.843,04
<b>NA-KH</b>										
KH	NA Cambodia	NA-KH/ANZB-KH10	ANZ Royal Bank Cambodia Ltd.	775513	USD	968.524,03	1,14665	844.655,33	726.607,93	605.607,54
KH	NA Cambodia	NA-KH/ANZB-KH11	ANZ Royal Bank Cambodia Ltd.	1275168	USD	246.171,72	1,14665	214.687,76	245.694,02	204.779,15
<b>NA-KO</b>										
KO	NA Kosovo	NA-KO/RBKO-KO00	Raiffeisen Bank Kosovo	1501001000698977	EUR	156,14	1	156,14	124,36	124,36
<b>NA-LK</b>										
LK	NA Sri Lanka	NA-LK/HBLI-LK10	Hatton National Bank (FCBU)	906020000018	USD	369.039,65	1,14665	321.841,58	461.200,11	384.397,49
<b>NA-LR</b>										
LR	NA Liberia	NA-LR/IBLR-LR10	INTERNATIONAL BANK (LIBERIA) Ltd	00-1219-7005-3080-202	USD	381.024,49	1,14665	332.293,63	3.544,82	2.954,51
LR	NA Liberia	NA-LR/IBLR-LR11	INTERNATIONAL BANK (LIBERIA) Ltd	00-1218-4005-3080-502	USD	351.639,32	1,14665	306.666,66		
LR	NA Liberia	NA-LR/IBLR-LRY1	INTERNATIONAL BANK (LIBERIA) Ltd	00-1219-1005-3080-101	LRD	327.034,25	182,56	1.791,38	347.834,25	2.290,27
<b>NA-MA</b>										
MA	NA Morocco	NA-MA/BCMA-MAD1	ATTIJARIWAFABANK	120R300763	MAD	22.753,80	10,9569	2.076,66	190.575,80	16.986,35
<b>NA-MZ</b>										
MZ13	NA Mosambik	NA-MZ/CGDI-MZ13	BCI Fomento	7097499810002	USD	2.877,87	1,14665	2.509,81	0,00	0,00
MZ14	NA Mosambik	NA-MZ/CGDI-MZ14	BCI Fomento	16588280510002	USD	7.028,80	1,14665	6.129,86		
MZX1	NA Mosambik	NA-MZ/CGDI-MZX1	BCI Fomento	000800007097499810180	MZN	9.889.598,23	70,605	140.069,38	0,00	0,00
MZX3	NA Mosambik	NA-MZ/CGDI-MZX3	BCI Fomento	000800007097499810180 - X	MZN	182.746,58	70,605	2.588,30		
<b>NA-NE</b>										
NEF1	NA NE	NA-NE/AFRI-NEF1	Bank of Africa - Niger	01092440052	XOF	60.785.658	656,71	92.560,88		
NEF2	NA NE	NA-NE/AFRI-NEF2	Bank of Africa - Niger	NE0380100102152100423510	XOF	161.405.010	656,71	245.778,21		
<b>NA-NG</b>										
NG	NA Nigeria	NA-NG/CITI-NG10	Citibank Nigeria	0006049048	USD	226.137,25	1,14665	197.215,58	516.026,61	430.093,86
NG	NA Nigeria	NA-NG/CITI-NG12	Citibank Nigeria	6049952	USD	544.900,96	1,14665	475.211,23	519.614,19	433.084,01
NG	NA Nigeria	NA-NG/CITI-NG13	Citibank Nigeria	0006049969	USD	49.060,73	1,14665	42.786,14	324.858,23	270.760,32
NG	NA Nigeria	NA-NG/CITI-NGX2	Citibank Nigeria	0006049017	NGN	11.767.834,40	352,595	33.374,93	104.485.702,75	284.036,60

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							31.12.2018 FX rate	EUR value @31.12.2018	balance LCY 2017	balance EUR 2017
<b>NA-PS</b>										
PS	NA Palestine	NA-PS/ARAB-PS00	Arab Bank PLC	PS55ARAB00000009050707834530	EUR	348.837,43	1	348.837,43	45.091,84	10.799,92
PS	NA Palestine	NA-PS/ARAB-PS10	Arab Bank PLC	9050707834510	USD	154.559,52	1,14665	134.792,24	173.354,79	173.354,79
PSU1	DR Pongo	NA-PS/ARAB-PSU1	Arab Bank PLC	9050-707834-570	ILS	884.188,55	4,28565	206.313,76	699.074,00	582.658,78
<b>NA-RW</b>										
RW		NA-RW/BPRW-RW01	Banque Populaire du Rwanda	400418314911338	EUR	0,00	1	0,00		
RW	NA Rwanda	NA-RW/BPRW-RWX2	Banque Populaire du Rwanda	400418314911257	RWF	32.296,504	1024,23	31.532,47		
RW	NA Rwanda	NA-RW/COBK-RW00	Cobebanque	018-01390111682-19	EUR	3,00	1	3,00		
RW	NA Rwanda	NA-RW/ECOC-RW00	ECOBANK	0011013800833801	EUR	14.261,56	1	14.261,56	1.226,31	1.226,31
RW	NA Rwanda	NA-RW/ECOC-RW01	ECOBANK	0011013800833802	EUR	25.431,96	1	25.431,96	20.516,18	20.516,18
RW	NA Rwanda	NA-RW/ECOC-RW10	ECOBANK	0011013800833901	USD	575.922,10	1,14665	502.264,95		
RW	NA Rwanda	NA-RW/ECOC-RWX1	ECOBANK	0010083800833901	RWF	4.842,761	1024,23	4.728,20		
RW	NA Rwanda	NA-RW/ECOC-RWX2	ECOBANK	0010013800833901	RWF	25.517,275	1024,23	24.913,62		
RW	NA Rwanda	NA-RW/EOBL-RW00	Equity Bank Rwanda Ltd	4002200378132	EUR	0,00	1	0,00		
RW	NA Rwanda	NA-RW/EOBL-RW01	Equity Bank Rwanda Ltd	4003200413884	EUR	0,00	1	0,00		
RW	NA Rwanda	NA-RW/EOBL-RW02	Equity Bank Rwanda Ltd	4003200420064	EUR	0,00	1	0,00		
RW	NA Rwanda	NA-RW/EOBL-RW03	Equity Bank Rwanda Ltd	4004200400026	EUR	0,84	1	0,84		
<b>NA-SD</b>										
SD	NA Sudan	NA-SD/BAKH-SD00	Bank of Khartoum	1046599/EUR	EUR	105,61	1	105,61	480,19	480,19
SD	NA Sudan	NA-SD/BAKH-SD01	Bank of Khartoum	1391512 EUR	EUR	259.802,74	1	259.802,74	375.992,50	375.992,50
SD	NA Sudan	NA-SD/BAKH-SD02	Bank of Khartoum	1391512 EUR - X	EUR	167.163,20	1	167.163,20		
SD	NA Sudan	NA-SD/BAKH-SDX1	Bank of Khartoum	1391512/SDG	SDG	633.622,50	54,595	11.605,87	2.543.578,43	302.087,70
SD	NA Sudan	NA-SD/BAKH-SDX2	Bank of Khartoum	1046599/SDG	SDG	480,19	54,595	8,80	672,51	79,87
SD	NA Sudan	NA-SD/NILB-SDX3	El Nilein Industrial Development	140307	SDG	535.364,87	54,595	9.806,12		
SD	NA Sudan	NA-SD/NILB-SDX4	El Nilein Industrial Development	1330	SDG	1.216.423,80	54,595	22.280,86		
<b>NA-SL</b>										
SL	NA Sierra Leone	NA-SL/SCBL-GM11	Standard Chartered Bank Gambia Ltd.	87 00 1322 47700	USD	193.051,60	1,14665	168.361,40	348.268,01	290.271,72
SL	NA Sierra Leone	NA-SL/SCBL-SL10	Standard Chartered Bank Sierra Leon	8700100922300	USD	123.618,50	1,14665	107.808,40	97.895,28	81.593,00
SL	NA Sierra Leone	NA-SL/SCBL-SL11	Standard Chartered Bank Sierra Leon	8700101082200	USD	342.935,71	1,14665	299.076,19		
<b>NA-SO</b>										
SO	NA Somalia	NA-SO/CITI-KE12	Citibank N.A.	0102417019	USD	142,88	1,14665	124,61	501,35	417,86
SO	NA Somalia	NA-SO/CITI-KE13	Citibank N.A.	0102988001	USD	374.721,02	1,14665	326.796,34	175.072,80	145.918,32
SO	NA Somalia	NA-SO/CITI-KE14	Citibank N.A.	102417003	USD	17.128,59	1,14665	14.937,94	20.431,88	17.029,40
SO	NA Somalia	NA-SO/CITI-KE15	Citibank N.A.	102417011	USD	161.106,37	1,14665	140.501,78	150.467,70	125.410,65
<b>NA-SS</b>										
KE	NA Kenya	NA-SS/SBIC-KEWES18	CFC Stanbic Bank Kenya Limited	0100002212786	USD	9.800,19	1,14665	8.546,80	246.365,29	205.338,63
KE	NA Kenya	NA-SS/SBIC-KEWES20	CFC Stanbic Bank Kenya Limited	0100003243766	USD	130.454,39	1,14665	113.770,02		
<b>NA-SX</b>										
SX	NA Somaliland	NA-SX/SBIC-KEWAI10	CFC Stanbic Bank Kenya Limited	0100002957811	USD	17,24	1,14665	15,04	18,44	15,37
SX	NA Somaliland	NA-SX/SBIC-KEWES14	CFC Stanbic Bank Kenya Limited	100000392469	USD	271.993,44	1,14665	237.207,03	93.598,00	78.011,34
SX	NA Somaliland	NA-SX/SBIC-KEWES15	CFC Stanbic Bank Kenya Limited	100000392857	USD	504,80	1,14665	440,24	521,30	434,49
<b>NA-TD</b>										
TD	NA Chad	NA-TD/ECOC-TDM1	Ecobank Tchad SA	60001000010180501370136	XAF	14.756.884	695,445	21.219,34	38.527.290,00	55.726,01
TD	NA Chad	NA-TD/ECOC-TDM2	Ecobank Tchad SA	60001 00005 01805013702 70	XAF	96.674.101	695,445	139.010,42	82.569.648,00	119.429,03
<b>NA-TG</b>										
TG	NA Togo	NA-TG/ECOC-TGF1	ECOBANK Togo, B.P. 3302	7010181400054803	XOF	287.015.301	656,71	437.050,30	279.339.059,00	405.957,07
TG	NA Togo	NA-TG/ECOC-TGF2	ECOBANK Togo, B.P. 3303	TG0505170118140005480118	XOF	229.784.930	656,71	349.903,20	94.298.308,00	137.041,58
<b>NA-TZ</b>										
TZ	NA Tanzania	NA-TZ/BARC-TZ10	Barclays Bank Tanzania Limited	8008610	USD	210.891,65	1,14665	183.919,81	300.352,72	250.335,66
TZ	NA Tanzania	NA-TZ/BARC-TZ11	Barclays Bank Tanzania Limited	8008602	USD	21.241,00	1,14665	18.524,40	21.241,00	17.703,78
TZ	NA Tanzania	NA-TZ/BARC-TZX1	Barclays Bank Tanzania Limited	4008985	TZS	351.193,66	2637,295	133,16	4.385.512,87	1.631,79
<b>NA-UG</b>										
UG	NA Uganda	NA-UG/SBIC-UG10	Stanbic Bank Uganda Ltd.	9030008172349	USD	62.019,90	1,14665	54.087,91	82.157,72	68.476,18
UG	NA Uganda	NA-UG/SBIC-UGX1	Stanbic Bank Uganda Ltd.	9030005748347	UGX	6.695.594	4238,5	1.579,71	27.945.291,00	6.404,33



Übersicht Kontoauszüge SOS-KDI-Konten per 31.12.2018

Annex 3

Country	ShortName	Konto	Institution	Kontonummer	WHG	End Buchsaldo	31.12.2018		31.12.2017	
							31.12.2018 FX rate	EUR value @31.12.2018	balance LCY 2017	balance EUR 2017
NA-VN	NA Vietnam	NA-VN/SCBL-VN10	Standard Chartered Bank	88000207111	USD	2.141.256,81	1,14665	1.867.402,27	2.765.632,43	2.305.077,87
NA-ZANZ	NA Zanzibar	NA-ZANZ/PBZA-TZ10	The Peoples Bank of Zanzibar	022108000015	USD	73.661,00	1,14665	64.240,18	73.823,50	61.529,84
TZ	NA ZANZ	NA-ZANZ/PBZA-TZ11	The Peoples Bank of Zanzibar	022108000081	USD	108.438,60	1,14665	94.569,92	25.466,59	21.225,70
								19.149.300,23		16.186.436,09

The total balance of the bank accounts managed by STS as of December 31, 2018 are as follows:

Bank Name	Currency	Balance as of 31.12.2018 in LCY	Balance as of 31.12.2018 in EUR
-MA/DEUT-DE00	EUR	25.821.924,48	25.821.924,48
IO-MA/DEUT-DE17	USD	6.075.145,00	5.298.164,33
IO-MA/DEUT-DE20	DKK	0,00	0,00
IO-MA/DEUT-DE30	NOK	0,04	0,00
IO-MA/DEUT-DE40	SEK	0,00	0,00
IO-MA/DEUT-DE50	CHF	2.140.012,91	1.901.219,57
IO-MA/DEUT-DE60	CAD	0,00	0,00
IO-MA/DEUT-DE70	GBP	0,00	0,00
IO-MA/DEUT-DEA1	INR	52.853.158,52	662.514,34
IO-MA/BARC-GB01	EUR	1.693,00	1.693,00
IO-MA/BARC-GB70	GBP	-922,00	-1.026,21
IO-MA/BARC-GBG1	KES	8.554,41	73,21
IO-MA/BARC-GBU1	JOD	33,50	41,17
IO-MA/BARC-GBU2	TND	-1,94	-0,56
IO-MA/BARC-GBV1	LKR	28,54	0,14
IO-MA/BARC-GBV2	PHP	0,00	0,00
IO-MA/BARC-GBX1	GHS	500,00	89,43
IO-MA/BARC-GBX2	UGX	741,00	0,17
IO-MA/BARC-GBX3	MWK	38.050,88	45,51
IO-MA/BARC-GBX4	NGN	0,00	0,00
IO-MA/BARC-GBX5	BWP	2,12	0,17
IO-MA/COBA-AT00	EUR	0,00	0,00
IO-MA/TUBD-DE00	EUR	1.251.132,45	1.251.132,45
IO-MA/TUBD-DED1	MAD	0,00	0,00
IO-MA/TUBD-DEH1	ZAR	13.879.172,00	842.826,60
IO-MA/TUBD-DEU1	ILS	364.463,00	85.042,34
IO-MA/TUBD-DEV1	CNY	0,00	0,00
IO-MA/TUBD-DEV2	THB	2.436.917,38	65.918,62
IO-MA/TUBD-DEW1	HRK	1.014.473,00	136.906,17
IO-MA/TUBD-DEW2	HUF	32.768.555,00	102.041,28
IO-MA/TUBD-DEW3	RON	0,00	0,00
IO-MA/TUBD-DEW4	RUB	30.297.600,00	378.992,68
IO-MA/TUBD-DEZ1	MXN	6.814.776,00	302.480,65
IO-MA/UBSW-CH00	CHF	0,00	0,00
IO-MA/BKAU-AT00	EUR	34.620.226,71	34.620.226,71
IO-MA/CITI-GB00	EUR	1.450.980,97	1.450.980,97
IO-MA/UBSW-CH00	EUR	432,40	432,40
IO-MA/DEUT-DEV1	LKR	31.563.333,00	150.493,97
IO-MA/DEUT-DEU1	ILS	0,00	0,00
IO-MA/BKAU-AT10	USD	-3,08	-2,69
IO-MA/BKAU-AT01	EUR	421.646,73	421.646,73
IO-MA/DEUT-DEG1	KES	91.136.681,65	779.947,72
IO-MA/DEUT-DEU2	JOD	0,00	0,00
IO-MA/DEUT-DED1	MAD	0,24	0,02
IO-MA/DEUT-DEU3	TND	0,00	0,00
IO-MA/BKAU-AT	EUR	14.931,29	14.931,29
IO-MA/COBA-DE00	EUR	-3,18	-3,18
			74.288.733,48

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