



# ANNUAL REPORT 2025



# EUROPEAN LAWYERS FOUNDATION



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@EULawyersFound



European Lawyers Foundation



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Co-funded by the European Union

*Prepared by Alonso Hernández-Pinzón García, Managing Director,  
Vasileios Stathopoulos, Project Manager  
Jonathan Goldsmith, Senior Project Counsel  
and Elena Mazzuoli, Financial/Office Manager*

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# FOREWORD



**Dominique Attias**

Chair of the Board of Directors

2025 was an unusual year for ELF. While we continued working for EU Bars and lawyers, we also completed one of our biggest projects: the relocation of ELF from the Netherlands to Italy. The relocation brought to an end almost 11 years of ELF in The Hague. As we closed one chapter, a new one opened in the Italian city of Florence, where we started our operations mid-2025. Since then, we have felt very welcome in Florence, and the first words of our 2025 Annual Report have to be for the Florence Bar, which helped us tremendously in completing the relocation. A big thank you to all our friends in Florence!

Although the relocation caused a lot of work, of course we did much more at the same time. And with our successful relocation now behind us, we have continued the work that is our *raison d'être*: the implementation of projects of added value in the field of justice. All this work is detailed in the pages that follow, but I would like to already highlight some tasks we are very proud of.

To start with, we produced a research report on “The impact of Digitalisation of Justice in the EU on Access to Justice and Fundamental Rights”, in consultation with the Council of Bars and Law Societies of Europe (CCBE). This report, which can be consulted for free on our website, maps current initiatives on digitalisation of justice and investigates their impact on access to justice and fundamental rights.

We also undertook substantial work in relation to the organisation of free webinars for lawyers in various areas of EU law, including such relevant topics as the digitalisation of judicial proceedings in the EU, the EU Charter of Fundamental Rights, some of the EU procedural rights directives, EU data protection, intellectual property enforcement and the latest developments on climate change and their relevance for EU lawyers.

# FOREWORD

The material resulting from these webinars, as well as the video-recordings, are also available for free on our website. I invite all of you to have a look at them.

Our training for lawyers was not limited by topics, formats, or regions. Beyond the online training (webinars) in 2025, we organised 11 in-person seminars in various EU cities, from Dublin to Paris, to Warsaw, Budapest, Athens and Madrid to mention just a few, and a large hybrid event, attended by more than 250 EU lawyers, was held at the European Parliament premises in Brussels and via live streaming. And, although the EU is our main focus of work, we do not forget that there are lawyers in other parts of the world that need help. I want to specifically mention the case of Venezuelan lawyers, since ELF has been working with them for more a decade, supporting them to the extent possible.

I would like to end this foreword by saying that 2025 was a year of transition not only in geographical terms (i.e. with our relocation to Italy). It has also been a year of transition in relation to our main activity of training of lawyers. Last year's participation in our training activities clearly shows our reach across EU Member States, generating an unmatched EU added value.

This EU-wide reach shows two things: on the one hand, our network membership (representing 19 Member States) does not limit what we do, as all EU Bars and lawyers benefit, regardless of whether they are part of our network; on the other hand, lawyers want to continue having access to our resources, which make an impact on their daily practice. As lawyers represent the rights of citizens and businesses, ensuring that lawyers receive high quality training is necessary to ensure that these rights accompany citizens and businesses when they move across borders in the EU.

In a fast-changing world, I can tell you that ELF will be ready to continue to deliver as expected.

## MILESTONES

4213 lawyers trained

EU-wide reach in all 27 EU Member States

Relocation to Florence

Recipient of an EU operating grant

# STRUCTURE

# STRUCTURE

The European Lawyers Foundation is composed of four main bodies:

- The Board of Directors
- The Supervisory Board
- The Advisory Board
- The Auditor Board

## BOARD OF DIRECTORS

The Board of Directors, *inter alia*, establishes guiding principles for the day-to-day running of the Foundation, checks on a regular basis all the information related to the Foundation's finances, and approves (within the framework of its competences) the participation by the organisation in projects.

The members of the Board of Directors in 2025 were the following: Dominique Attias (Chair), Silvia Giménez-Salinas and Péter S. Szabó.

## SUPERVISORY BOARD

The Supervisory Board examines all financial aspects of the Foundation and monitors the financial development of projects and expenditure.

The members of the Supervisory Board in 2025 were the following:

Marta Isern (Chair), Alex Tallon, Laurent Martinet, Calin-Andrei Zamfirescu and Cosimo Papini.

## BOARD OF DIRECTORS



**DOMINIQUE ATTIAS**

Chair



**SILVIA GIMENEZ  
SALINAS**



**PÉTER S.  
SZABÓ**

## SUPERVISORY BOARD



**MARTA ISERN**

Chair



**CALIN-ANDREI  
ZAMFIRESCU**



**ALEX  
TALLON**

## ADVISORY BOARD

The Advisory Board delivers opinions on projects and strategic matters and other issues of great importance. It is composed of representatives of Bars and Law Societies which are donors to the ELF. In 2025, the following persons were members of the Advisory Board:

- Chair: Michael Jürgen Werner
- Austria: Michael Pallauf
- Bulgaria: Tomislav Toshkov
- Cyprus: Maria Koustae
- Czech Republic: Lenka Vojířová
- France: Nathalie Attias
- France (Paris Bar): Dominique Heintz
- Finland: Eero-Pekka Uotila
- Germany (DAV): Stefan von Raumer
- Germany (BRAK): Christian Lemke
- Greece: Georgios Papadopoulos
- Ireland: Anne Tuite
- Italy (Florence Bar): Laura Ristori
- Poland: Piotr Chrzczonowicz
- Romania: Dan Oancea
- Slovakia: Michaela Chladekova
- Spain: Josep Canicio i Querol
- Spain (CICAC): Albert Sierra

## AUDITOR BOARD

The Auditor Board supervises the financial management of the Foundation, ensures the proper maintenance of accounting records, examines the financial budget and final budget proposals, carries out cash audits etc. It also has the task of supervising compliance of the ELF's activities with the law and its statute. The Auditor Board is composed by one member, Dott. Michele Pulcini.

## SUPERVISORY BOARD



**LAURENT  
MARTINET**



**COSIMO  
PAPINI**

## ADVISORY BOARD



**MICHAEL JÜRGEN WERNER**  
Chair

## AUDITOR BOARD



**MICHELE PULCINI**

## SECRETARIAT

The Secretariat is responsible for the Foundation's day-to-day management. It is made up of people with knowledge of both the legal profession and project management.

It is headed by the Managing Director (Alonso Hernández-Pinzón García), who carries out the day-to-day management under the supervision of the Board of Directors. He represents ELF at European level and internationally within the powers entrusted to him. A Project Manager (Vasileios Stathopoulos), a financial/office manager (Elena Mazzuoli) and a Senior Project Counsellor (Jonathan Goldsmith) completed the Secretariat in 2025.

For financial issues, the ELF Secretariat was supported by external accountants, who also prepared the financial reports for this annual report. ELB in the Netherlands prepared the financial report for the period ELF was still operative in the Netherlands (1 January till 30 June 2025), whereas Studio Fineschi in Italy prepared the financial report between ELF starting its operations in Italy and the end of the year (1 July 2025 till 31 December 2025).

We thank Albert Iglesias, Lídia Eszter Kalmár and Frida Wilke González for their support during their respective online internships with ELF. The ELF Secretariat is also supported by the work undertaken by experts from various EU Member States, international organisations and countries across the globe. We express our gratitude to these experts for their valuable contributions.

## SECRETARIAT



**ALONSO HERNÁNDEZ-PINZÓN**  
Managing Director



**VASILEIOS STATHOPOULOS**  
Project Manager



**JONATHAN GOLDSMITH**  
Senior Project Counsel



**ELENA MAZZUOLI**  
Financial/Office Manager

# PROJECTS REPORT

# ELF NETWORK

The European Lawyers Foundation is a network of EU Bars, which by 31 December 2025 was composed of 38 members, of which 34 are national and local Bars, two are Bar training schools and two are EU-wide organisations of Bars (ELF and the CCBE), representing a total of 19 EU Member States. Since 2022, ELF network has received an operating grant from the EU, which has contributed to support its operations.

ELF network offers EU Bar members an excellent environment to discuss those issues affecting the legal profession which can be resolved through the implementation of projects. To enable these discussions, in 2025 the network carried out the following relevant activities:

- Publication of a **Report on the impact of Digitalisation of Justice in the EU on Access to Justice and Fundamental Rights**.
- Organisation of 3 free of charge webinars and the production of material of relevance for EU lawyers on the following topics: a) **European asylum and immigration** b) **EU procedural rights directives** and c) **Data protection**
- Focus on some EU outermost regions (Réunion and Mayotte), by meeting with their Bar representatives in order to foster future collaboration.
- Production and dissemination of 4 issues of the ELF e-newsletter ELF in brief, accessible **online**.
- Other work of relevance for EU Bars and lawyers, such as providing them with information about possible funding opportunities under the Justice Programme 2025.
- Participating in relevant international fora for lawyers (e.g. Annual conference of the International Bar Association, Memorial Jacques Henry of the Barcelona Bar) and meetings with relevant justice stakeholders to discuss issues of relevance for lawyers such as the digitalisation of justice in the EU.

**TRADICIL** is an initiative co-funded by the EU which focuses on the training of lawyers on digitalisation of justice (through the organisation of 2 pan-European hybrid training events for lawyers) and on EU family and succession law (through the holding of 10 in-person seminars for lawyers from 11 EU Member States).

On 3 October 2025 the first of the project's two hybrid events took place at the European Parliament in Brussels. The event was divided into the following 3 sessions: (i) The digitalisation of justice in the EU - what does it mean for justice systems and what does it mean for lawyers in particular? (ii) Lawyers and AI - where are we going and where will we stop? (iii) Ensuring fundamental rights within the Digital Transformation of Justice. All the sessions counted on the expertise of top speakers, including officials from the European Commission, from the General Court of the EU, from the Council of Europe, the EU Agency for Fundamental Rights, as well as EU lawyers and other experts. Margaret Satterthwaite, UN Special Rapporteur on the independence of judges and lawyers, via video-message addressed the issue of Artificial Intelligence: promises and pitfalls for justice systems. The event was very successful, with 255 people participating, of whom 101 participated in-person and 154 online.

The family law seminars dealt with jurisdiction, recognition and enforcement of decisions in matrimonial matters and matters of parental responsibility, international child abduction, recognition, enforcement of decisions in family matters and property of international couples. The succession law seminars focused on jurisdiction, applicable law, recognition and enforcement of decisions, acceptance and enforcement of authentic instruments and the European Certificate of Succession. The first seminar took place in Bucharest in May 2025 where 38 lawyers were trained on family law, followed by seminars in Athens (succession law) and Madrid (family law), where 35 and 20 lawyers were trained respectively. After the summer break, family law seminars were held in Dublin (40 lawyers), Barcelona (24 lawyers) and Paris (25 lawyers), and succession law seminars were held in Madrid (31 lawyers) and Nicosia (48 lawyers).

# TRAVAR

2025 marked the second (and final year) of the **TRAVAR** project, which was implemented by a consortium led by ELF (and composed of the CCBE and 8 national and local EU Bars). This project is divided into two main training pillars:

1. Training of 2.000 lawyers from all EU Member States on the EU Charter of Fundamental Rights through the holding of 8 webinars.

2. Training of 205 lawyers from 9 EU Member States through the holding of 7 in-person seminars covering the EU procedural rights directives on access to a lawyer, the presumption of innocence, and legal aid. The project also focused on best practices on the national application of the 3 procedural rights directives and the European Arrest Warrant. In 2025 the following activities took place:

- Webinar on **Digitalisation of judicial proceedings**
- Webinar on the **EU Charter of Fundamental Rights**
- Webinar on **Intellectual property enforcement**
- Webinar on the **European climate change for lawyers**
- Seminars on the EU procedural rights in Warsaw, Budapest and Paris

In total, 2.196 lawyers were trained through TRAVAR's training activities in 2025, which means that, during the project's 2 year life, a total of 4.686 lawyers were trained, of whom 4.476 were trained through the webinars (123,80% more than established in the Grant agreement), and 210 in the seminars (2,44% more).

The projects' training activities were complemented by the **training material** resulting from the webinars and the seminars and by an updated and more complete version of the **Infosheets on the national implementation of three procedural rights directives** (access to a lawyer, presumption of innocence and legal aid) now covering 9 EU Member States (Austria, Bulgaria, Cyprus, France, Greece, Hungary, Poland, Romania and Spain).

The European Lawyers Foundation and the Council of Bars and Law Societies of Europe (CCBE) implemented the EU co-funded **BREULAW** project between 2023 and 2025.

The project had two main objectives, which were fully achieved:

- The development and adoption of a **European lawyers' training curriculum**, which has been published as a non-binding model framework (non-binding because the competence for training lawyers belongs to the Member States).
- The organisation of study visits to Brussels for 46 lawyers, targeting 26 Member States (all except Denmark, which is not part of the EU Justice Programme), so that lawyers can become more familiar with the main EU institutions and learn about their role and functioning.



# LAWYEREX 2

**LAWYEREX 2** was the third in a series of projects coordinated by the European Lawyers Foundation that enabled EU lawyers to gain first-hand experience of how a different EU legal system works in practice, which may prove very useful for their future cross-border cases.

More precisely, the project contributed to the placement of 124 lawyers from 10 different partner organisations from 9 different EU Member States in host institutions of the legal sector (mainly law firms, but also local or national Bars for a limited number of placements).

Those lawyers were able to immerse themselves in other EU Member States' legal systems and to integrate into the working life of their counterparts in other EU countries. Thus, LAWYEREX 2 boosted training for young practitioners and improved their linguistic skills, as they were required to work in a language which was different to their mother tongue.

Alongside knowledge acquisition, the exchanges resulted in the creation of informal networks of lawyers and law firms: every placement involved the interaction of lawyers from different EU Member States, the exchange of information on national legal systems and best practices, the strengthening of business links and the consolidation of cross-border cooperation.

These established networks have the potential to favour cooperation between lawyers in Europe, facilitating the application of EU tools in criminal and civil proceedings and developing a common judicial culture and mutual trust among legal practitioners.

Finally, the project promoted the principle of equality of arms between legal professionals, as it enabled the continuation of a fully functional exchange scheme for lawyers, along the same lines that European judges and prosecutors have long benefited from through the European Judicial Training Network.

# TRALIM 3

The **TRALIM 3** project, the third in a series of projects coordinated by ELF and co-funded by the EU, was successfully implemented by a consortium led by ELF during the period September 2022-March 2025. The project was structured around 21 training events, of which 8 were seminars on EU immigration law, 7 were seminars on vulnerable migrants, and 6 were short visits of lawyers to 6 different Member States to meet with stakeholders active in the field of immigration and asylum. The main outcomes of the project were the following:

- Through the holding of 21 events, the project contributed to training 980 European lawyers from 7 EU jurisdictions (Italy, Spain, Cyprus, France, Poland, Greece and Ireland) on EU immigration and asylum law. The number of lawyers trained through TRALIM 3 events represented a surplus of +37% over the number committed in the Grant Agreement with the European Commission (716). TRALIM 3 was also very effective in offering networking opportunities to the lawyers who participated in its various activities.
- Along with general seminars on EU immigration and asylum law, TRALIM 3 offered EU lawyers more advanced knowledge, focusing on vulnerable groups of migrants such as children on the move, women and people with disabilities, and offering lawyers the unique chance to participate in short visits to reception centres and other institutions dealing with immigrants and asylum seekers in 6 different EU Member States (Italy, Spain, Cyprus, France, Poland and Greece). Some of the short visits took place in entry points for immigrants and asylum seekers, such as Lampedusa (Italy), Gran Canaria (Spain) and Bialystok (Poland), which was a unique, life-time experience for those in attendance.
- Further to the knowledge that participants gained in the training events, we also made available (free of charge and through a project-specific **webpage**) the training material developed in the framework of the training events as well as a **Manual on best practices in immigration and asylum** in the jurisdictions represented by the project partners.

## VENEZUELA 5

The main objective of this project was to train Venezuelan legal professionals under the difficult circumstances the country is going through in relation to human rights violations.

Further, the project aimed to raise awareness about the difficult situation faced by Venezuelan lawyers working on human rights, as they are harassed by the Venezuelan regime for the sole reason that they are working on ensuring the fundamental rights and freedom of citizens.

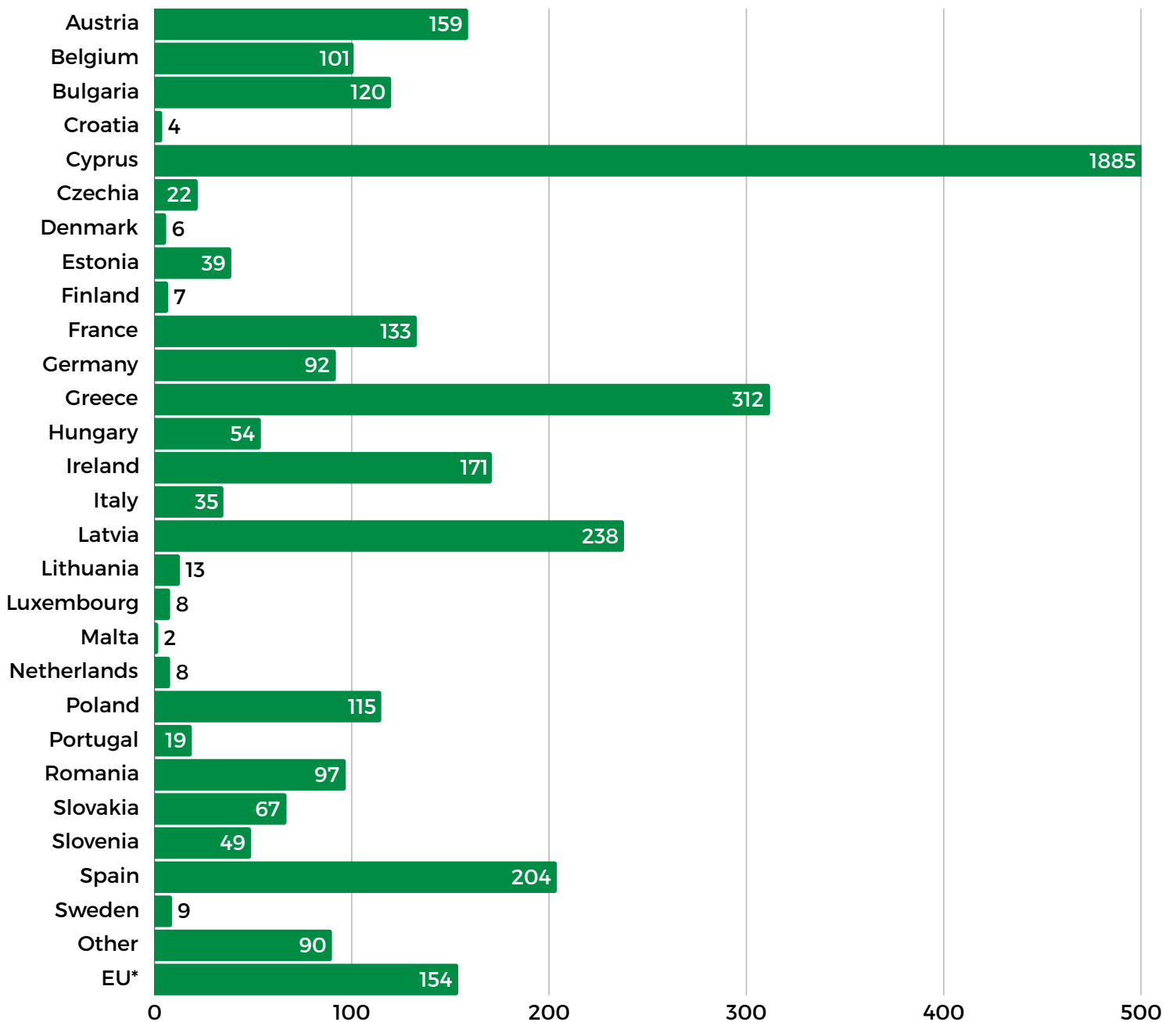
More specific information about this project is kept confidential in order to ensure the safety of the Venezuelan NGOs and lawyers who collaborate with us, as some of them have been subject to forced disappearances and only released in the first months of 2026.

# STATISTICS

# STATISTICS

4213  
LAWYERS TRAINED

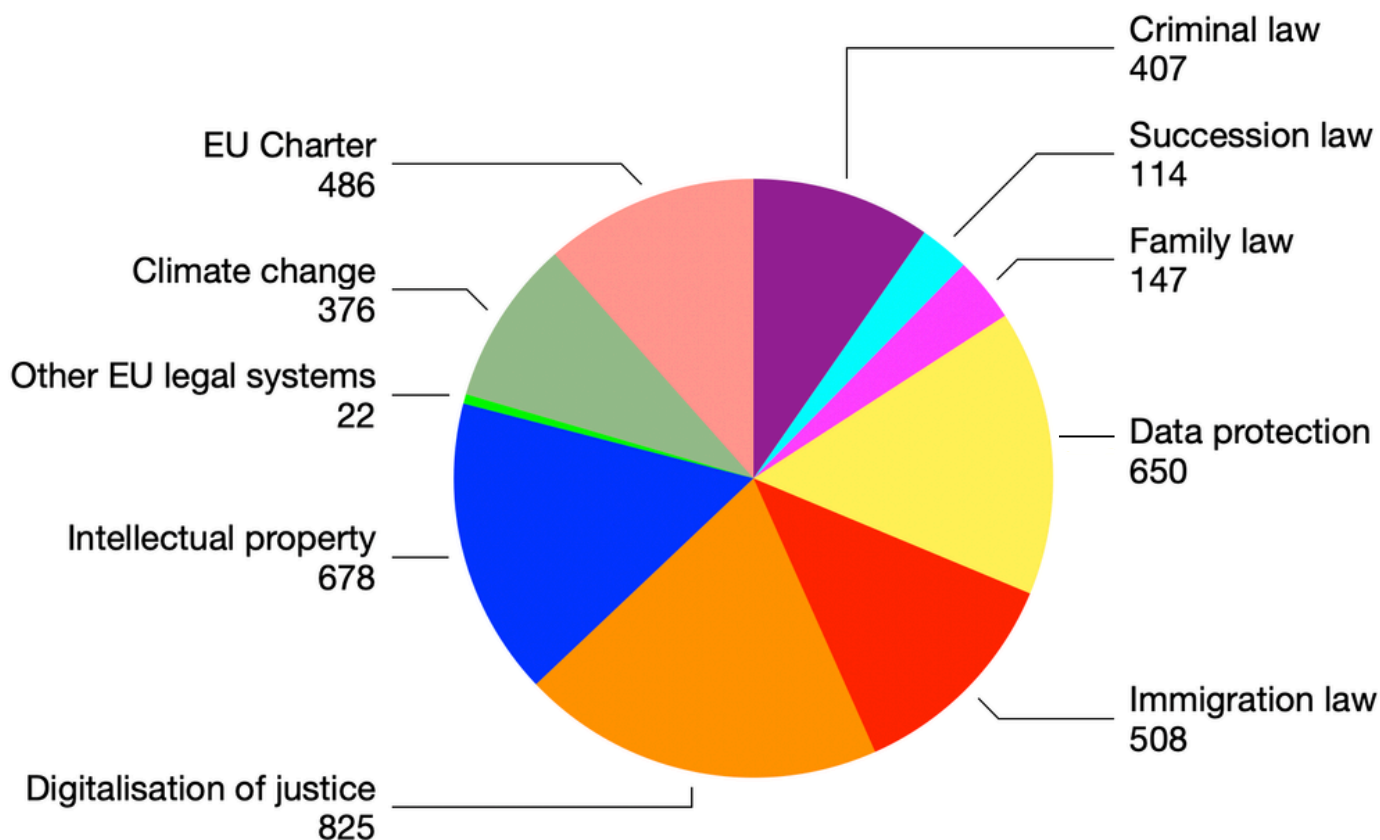
## LAWYERS TRAINED IN ELF EVENTS IN 2025



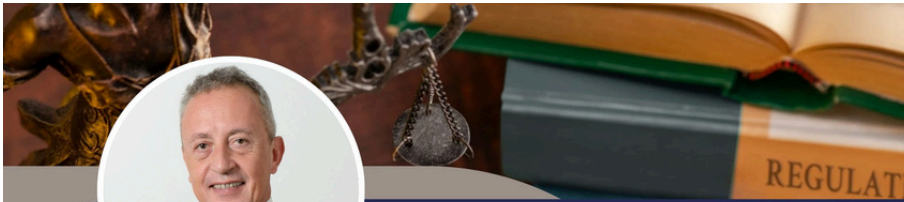
\*EU member state which was not specified

# STATISTICS

## LAWYERS TRAINED IN 2025 PER EU LAW AREA



# TESTIMONIALS



# TRAVAR TESTIMONIAL

As a French criminal lawyer, it was an honour to be invited to participate in the Paris seminar, both as moderator of interactive debates and speaker on the topic: "access to a lawyer in criminal proceedings in Europe", particularly in the context of the European Arrest Warrant. This experience allowed me to establish contacts with EU colleagues whom I would probably never have met if this seminar had not taken place.

**Vincent Asselineau**  
French Lawyer



@EULawyersFound  
European Lawyers Foundation  
@EULawyersFoundation



For More Information  
**elf-fae.eu/travar**  
Co-funded by the EU



# LAWYEREX 2 TESTIMONIAL

"Law knows no borders, and neither does growth". Through the LAWYEREX 2 project, I was offered a place at a prestigious law firm in Rome, specializing in EU and international law. Through this experience, I sharpened my legal expertise, broadened my cultural perspective and deepened my understanding on international law, while also exploring the Italian legal system. A truly transformative and inspiring journey!

**Vasileia Papalymperi**  
Greek Lawyer



@EULawyersFound  
European Lawyers Foundation  
@EULawyersFoundation



For More Information  
**elf-fae.eu/lawyerex-2**  
Co-funded by the EU





# TRALIM 3 TESTIMONIAL

I intervened as a speaker at the TRALIM seminar in Las Palmas, an event which provided lawyers with space to think, reflect and put their learning into action within domestic contexts. As well as strengthening participants knowledge and understanding, there were opportunities for sharing learning, experiences and thinking of how asylum law could evolve before courts and tribunals in various EU member states.

**Liam Thornton**

Irish Associate Professor in Law



@EULawyersFound

European Lawyers Foundation

@EULawyersFoundation



For More Information

[elf-fae.eu/tralim-3](http://elf-fae.eu/tralim-3)

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# TRADICIL TESTIMONIAL

My participation in the TRADICIL program offered a valuable opportunity to broaden and systematize my legal knowledge within an international context. The program provided structured insights into cross-border family matters and evolving legal standards across Europe. Equally important, TRADICIL enabled dialogue with my EU colleagues, sharing of best practices, and comparative analysis of our distinctive legal cultures.

**Magdalena Bełza**

Polish Attorney-at-law



@EULawyersFound

European Lawyers Foundation

@EULawyersFoundation



For More Information

[elf-fae.eu/tradicil](http://elf-fae.eu/tradicil)

Co-funded by the EU



# GALLERY

# #TRADICIL

On 3 October, ELF and the CCBE organised a pan-European event on digitalisation of justice in the EU. The event, organised under the TRADICIL project, took place in person at the European Parliament in Brussels and online. In total, more than 250 participants took part, which included high-level speakers from the European Parliament, the European Commission, the General Court of the EU, the Council of Europe, the EU Fundamental Rights Agency, along with lawyers and experts on digitalisation of justice systems.



Participants at the Digitalisation of Justice event

Opening remarks from Javier Zarzalejos, Chair of the European Parliament's LIBE Committee and Thierry Wickers, CCBE President

Speakers of the Bucharest seminar on EU family law



The training events on EU civil law (family law and succession law) in the framework of the TRADICIL project kicked-off with the first seminar in Bucharest on 23 May about family law. The second and third seminars were scheduled to take place in Athens (2 June) and Madrid (6 June) on succession law and family law respectively.



# #TRAVAR



*A closed group of 40 lawyers from 9 EU Member States were selected to attend the Paris event on EU Criminal Law, jointly organised by ELF and the Paris Bar.*

On 30 June and 1 July 2025, the last of the TRAVAR seminars on EU criminal law took place in Paris. With this seminar, a total of 7 seminars were organised in 7 EU jurisdictions on EU procedural rights directives and the European Arrest Warrant.

# #ELFNETWORK

ELF representatives met in October 2025 with representatives of the two Bars of Réunion (Saint Denis and Saint Pierre) and Mayotte. Following a successful meeting, these three Bars signed a Memorandum with ELF to join its network, which is now composed of 38 members from 19 EU Member States in three continents.



*The Chair of the ELF's Board of Directors, Dominique Attias, signs a MoU with the President of the Saint-Denis Bar of Réunion, Laurent Benoiton*

# FINANCIAL REPORT

**STICHTING EUROPEAN LAWYERS' FOUNDATION**

**FONDAZIONE DEGLI AVVOCATI EUROPEI**

Viale Alessandro Guidoni, 61 FIRENZE 50127

**Financial statements for the period 1 January 2025 to 31 December 2025**

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### **Financial statements**

Balance sheet as of 31 December 2025

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Notes to the Statement of income and expenses

## Balance sheet as of 31 December 2025

ASSETS	31 December 2025 €	31 December 2024 €
<b>Fixed assets</b>		
<i>Tangible fixed assets</i>		
Equipment	1,145	2,170
Current assets		
<i>Receivables</i>		
Trade receivables	4.428	7.890
Other receivables	301	12.681
	<b>4.729</b>	<b>20.571</b>
<i>Cash at bank and in hand</i>	<b>1.115.664</b>	<b>1.314.426</b>
<b>Total assets</b>	<b><u>1.121.538</u></b>	<b><u>1.337.167</u></b>

## Balance sheet as of 31 December 2025

	31 December 2025	31 December 2024
	€	€
<b>LIABILITIES</b>		
<b>Reserves and funds</b>		
Continuity and development reserve	<b>463.314</b>	<b>405.560</b>
<b>Current liabilities</b>		
Debts to credit institutions		3.401
Accounts payable	435	23.381
Debts to group companies	636.259	887.679
Taxes and social contribution	2.038	9.354
Accrued liabilities	12.311	7.792
Employees Termination indemnity	7.181	
	<b>658.224</b>	<b>931.607</b>
<b>Total liabilities</b>	<b><u>1.121.538</u></b>	<b><u>1.337.167</u></b>

<b>Statement of income and expenses</b>	<b>2025</b>	<b>2024</b>
Net turnover	942.015	794.512
Cost of sales	957.700	842.922
<b>Gross margin</b>	<b>-15.685</b>	<b>-48.410</b>
Other operating income	58.080	54.000
<b>Gross operating result</b>	<b>42.395</b>	<b>5.590</b>
Personnel costs	13.610	-12.989
Depreciation tangible fixed assets	- 1.025	1.269
Other operating costs	-170	4.263
<b>Total operating costs</b>		
<b>Operating result</b>	<b>54.810</b>	<b>13.047</b>
Interest and similar income	2.950	11.325
Interest and similar expenditure		-586
<b>Total financial income and expenditure</b>		<b>10.739</b>
<b>Result before taxation</b>	<b>57.760</b>	<b>23.786</b>
Taxation	-	-4.562
<b>Result after taxation</b>	<b><u>57.760</u></b>	<b><u>19.224</u></b>

The activities of Stichting European Lawyers' Foundation Fondazione degli Avvocati Europei, having its registered office at Firenze primarily consist of:

- activities that relate to the exercise of the profession of lawyers, the development of the law and practice pertaining to the rule of law and administration of justice and substantive developments in the law itself, both at a European and international level as well as issues of justice policies in Europe;
- activities to monitor actively the defence of the rule of law, the protection of fundamental and human rights and freedoms, including the right of access to justice and protection of the client, and the protection of democratic values inextricably associated with such rights.

The actual activities are carried out at Viale Alessandro Guidoni n. 61, Firenze.

### **Liquidation and transfer of activities**

The Boards of the Stichting resolved to close down in The Netherlands the Foundation as of 30 June 2025, in accordance with the provisions of the articles of association and the applicable statutory requirements and as consequence of the conversion of the Foundation from a Dutch entity into an Italian entity. As from that date, the Foundation ceased its operational activities in the Netherlands and continue its work as European Lawyers Foundation - Fondazione degli avvocati europei, an entity established in Italy with the same charitable purpose. This conversion from a Dutch entity into an Italian entity ensures the continuity of the mission and intended activities.

In connection with the conversion, the Foundation's remaining assets and liabilities have been settled. After settlement of all known liabilities, the remaining cash balance has been transferred from the Dutch foundation into the Italian foundation in accordance with the articles of association of the Stichting.

These financial statements have been prepared on the basis of liquidation. This means that the assets and liabilities are valued at the amounts expected to be realised and settled in the context of the liquidation.

### **General accounting policies**

The financial statements as of December 31, 2025, have been prepared in accordance with the regulations provided by the Civil Code under Art. 2423-bis, paragraph 2, regarding accounting principles.

The valuation criteria, where possible, comply with legal requirements as interpreted and integrated by the accounting standards established by the National Council of Chartered Accountants and Accounting Experts (*Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili*), as revised and amended by the Italian Accounting Organization (*Organismo Italiano di Contabilità*).

## Structure and content of the final financial statements

The financial statements consist of the balance sheet, the income statement, and these explanatory notes, which provide the information required by Art. 2427 of the Civil Code, as well as other provisions requiring information and disclosures to be included within the notes themselves.

Furthermore, all elements deemed necessary to provide a true and fair view are provided, even if not required by specific legal provisions.

The values reported in the financial statements and in the explanatory notes are rounded to the nearest euro.

The items in the balance sheet and income statement are compared with the corresponding items of the final financial statements closed as of December 31, 2024.

During the fiscal year, no exceptional cases occurred that necessitated recourse to the derogation referred to in the fourth paragraph of Art. 2423 of the Civil Code.

The valuation criteria used in the preparation of the final financial statements as of December 31, 2025, do not deviate from those adopted in the preparation of the financial statements of the previous year and comply with current legal provisions.

The valuation of the financial statement items was carried out based on the general principles of prudence and accrual basis accounting, with a view to the going concern of the Entity's activities, prioritizing the substance of the transaction over its legal form.

The principle of prudence has been strictly followed; accordingly, the financial statements include only the gains realized as of the closing date of the fiscal year, while accounting for all risks and losses pertaining to the period, even if known after the closing date.

## **Comparison with previous year**

The financial statements cover the period from 1 January 2025 to 31 December 2025. The comparative figures relate to the financial year 2024 and therefore cover a full twelve-month period.

## **ACCOUNTING POLICIES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES**

### **Tangible fixed assets**

Other tangible fixed assets are valued at historical cost or production cost including directly attributable costs, less straight-line depreciation based on the expected future life and impairments. Subsidies on investments will be deducted from the historical cost price or production cost of the assets to which the subsidies relate.

### **Accounts receivable**

Receivables are initially valued at the fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. Provisions for bad debts are deducted from the carrying amount of the receivable.

### **Cash at bank and in hand**

Cash at bank and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at bank and in hand is carried at nominal value.

### **Current liabilities**

On initial recognition current liabilities are recognised at fair value. After initial recognition current

liabilities are recognised at the amortised cost price, being the amount received, taking into account premiums or discounts, less transaction costs. This usually is the nominal value.

## **PRINCIPLES FOR THE DETERMINATION OF THE RESULT**

### **General**

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

### **Revenue recognition**

#### *Contributions for projects*

Contributions for the projects are recognised in proportion to the services delivered, based on the services rendered up to the balance sheet date in proportion to the total of services to be rendered.

### **Other operating income**

The other operating income consists of donations.

### **Costs**

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

## **Notes to the annual report**

### **Employee benefits**

The benefits payable to personnel are recorded in the profit and loss account on the basis of the employment conditions.

### **Depreciation of tangible fixed assets**

Tangible fixed assets are depreciated over their estimated useful lives as from the moment that they are ready for use. Land and investment property are not depreciated.

Gains and losses from the occasional sale of property, plant or equipment are included in depreciation.

## ASSETS

### FIXED ASSETS

	Equipment
Acquisition value	16,306.00 €
Accumulated depreciations	- 14,136.00 €
Book value as of 1 January	2,170.00 €
Deprecetions	- 1,025.00 €
Acquisition value	16,306.00 €
Accumulated depreciations	- 15,161.00 €
Book value as of 31 December	1,145.00 €

### CURRENT ASSETS

#### Receivables

RECEIVABLES	2025	2024
Trade receivables	4,428.00 €	7,890.00 €
Other receivables	301.00 €	12,681.00 €
<b>Total receivables</b>	<b>4,729.00 €</b>	<b>20,571.00 €</b>

## Cash at bank and in hand

	2025	2024
Cash at hand	130.00 €	156.00 €
ING Bank Payment account		147,280.00 €
ING Bank Donations account		266,440.00 €
ING Bank Saving accounts		900,550.00 €
INTESA SAN PAOLO	200,846.96 €	
INTESA SAN PAOLO N. 414289	196,372.31 €	
INTESA SAN PAOLO N. 414290	150,965.76 €	
INTESA SAN PAOLO N. 414293	269,166.54 €	
INTESA SAN PAOLO N. 414295	298,182.32 €	
<b>Total receivables</b>	<b>1,115,663.89 €</b>	<b>1,314,426.00 €</b>

After the 30<sup>th</sup> of June the foundation closed all accounts in Netherlands and opened new accounts in Italy with BANCA INTESA SAN PAOLO. Specific projects as their own bank account plus the foundation has a general bank account for internal activity.

## RESERVE AND FUNDS

### Continuity and development reserve

	2025	2024
Value as of 1 January	405,555.76 €	386,336.00 €
From proposal result		19,224.00 €
Operating surplus	57,760.00 €	
	<b>463,315.76 €</b>	<b>405,560.00 €</b>

## CURRENT LIABILITIES

	2025	2024
<b>Debts to credit institutions</b>		
Credit card	435.00 €	3,401.00 €
Creditors		23,381.00 €
Project in progress	636,259.00 €	887,679.00 €
Taxes and social contribution	2,038.00 €	9,354.00 €
Accrued liabilities	12,311.00 €	7,792.00 €
Employees Termination indemnity	7,181.00 €	
	<b>658,224.00 €</b>	<b>931,607.00 €</b>

Taxes and social contributions are related to withholding taxes social contribution for employees payed in 2026.

Accrued liabilities are related to accrued expenses payed in 2026.

### Projects in progress details

Projects in progress	2025	2024
General Projects		14.714,00 €
Venezuela 6	23.628,69 €	
Venezuela 5	5.921,24 €	38.100,00 €
Tralim 3	4.093,93 €	36.934,00 €
Tradicil	182.159,24 €	365.041,00 €
LawyerEx 2		70.068,00 €
Breulaw		43.497,00 €
Me Codex 3		21.775,00 €
Eu Travar		167.601,00 €
Eu Operating grant 2024		- 25.596,00 €
Eu Operating grant 2025		148.006,00 €
IBA Taiwan		- 3.100,00 €
Eu Travar 2	269.489,76 €	
Eu Operating grant 2026	150.965,76 €	
Others		10.639,00 €
	<b>636.258,62 €</b>	<b>887.679,00 €</b>

## Notes to the Statement of income and expenses

<b>Projects in progress</b>	<b>2025</b>	<b>2024</b>
General Projects		14,714.00 €
Venezuela 6	23,628.69 €	
Venezuela 5	5,921.24 €	38,100.00 €
Tralim 3	4,093.93 €	36,934.00 €
Tradicil	182,159.24 €	365,041.00 €
LawyerEx 2		70,068.00 €
Breulaw		43,497.00 €
Me Codex 3		21,775.00 €
Eu Travar		167,601.00 €
Eu Operating grant 2024		- 25,596.00 €
Eu Operating grant 2025		148,006.00 €
IBA Taiwan		- 3,100.00 €
Eu Travar 2	269,489.76 €	
Eu Operating grant 2026	150,965.76 €	
Others		10,639.00 €
	<b>636,258.62 €</b>	<b>887,679.00 €</b>

	2025	2024
<b>Net turnover</b>		
Project contributions	913,019.00 €	794,512.00 €
Cost of Projects	- 957,956.00 €	- 842,922.00 €
<b>Other operating income</b>		
Donations	58,080.00 €	54,000.00 €
Other income	29,252.00 €	
<b>Personnel costs</b>		
Wages and salaries	- 132,537.00 €	- 182,227.00 €
Social insurance costs	- 95,763.00 €	- 12,005.00 €
Other personnel costs	241,910.00 €	207,221.00 €
	<b>13,610.00 €</b>	<b>12,989.00 €</b>
<b>Depreciation tangible fixed assets</b>		
office equipment	- 1,025.00 €	- 1,269.00 €
<b>Operating costs</b>	- 170.00 €	- 4,263.00 €
<b>Financial income and expenditure</b>		
Interest profit current account bank	2,950.00 €	11,325.00 €
Bank fees		- 586.00 €
<b>Taxation</b>		
Corporate income tax		- 4,562.00 €
	<b>57,760.00 €</b>	<b>19,224.00 €</b>

	2025	2024
<b>breakdown of Project contributions</b>		
Civillaw		74,769.00 €
LawyerEx 2	139,942.00 €	101,176.00 €
Venezuela 5	32,178.00 €	36,929.00 €
ME-CODEX		3,202.00 €
TRALIM 3	142,388.00 €	193,745.00 €
Operating Grant 2024		168,049.00 €
BREULAW	54,135.00 €	21,681.00 €
TRAVAR	187,894.00 €	145,077.00 €
IBAN Taiwan		49,884.00 €
TRADICIL	208,477.00 €	
OPERATING GRANT 2025	148,005.00 €	
	<b>913,019.00 €</b>	<b>794,512.00 €</b>

	2025	2024
<b>breakdown of Project costs</b>		
Civillaw		79,847.00 €
LawyerEx 2	131,271.00 €	101,176.00 €
Venezuela 5	32,739.00 €	36,929.00 €
ME-CODEX		3,216.00 €
TRALIM 3	142,388.00 €	193,745.00 €
Operating Grant 2024		210,062.00 €
BREULAW	55,515.00 €	21,639.00 €
TRAVAR	137,470.00 €	144,977.00 €
IBAN Taiwan		51,331.00 €
TRADICIL	208,671.00 €	
OPERATING GRANT 2025	237,561.00 €	
Venezuela 6	635.00 €	
TRADATA	11,706.00 €	
	<b>957,956.00 €</b>	<b>842,922.00 €</b>

### Proposal regarding the operating result

It is proposed to carry forward the operating surplus, amounting to Euro 57.760=.

### Signatures

#### Board of Directors

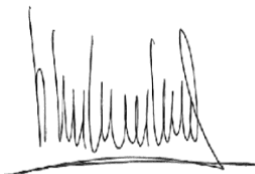
Chair - Dominique Attias



Member - Péter F.S. Szabó



Member - Silvia Giménez-Salinas Colomer

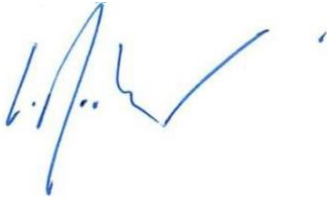


**Supervisory Board**

Chair - Marta Isern Busquets



Member - Laurent Martinet



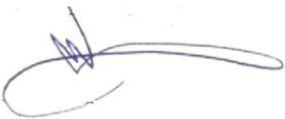
Member – Cosimo Papini



Member - Alex Tallon



Member - Calin-Andrei Zamfirescu



**Auditor Board**

Michele Pulcini



