



CORTÉS Y ASOCIADOS AUDITORES SL

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INDEPENDENT AUDITOR'S REPORT ON THE ABBREVIATED FINANCIAL STATEMENTS

(Translation of the original Auditor's Report, referring to the annual accounts for the financial year 2024, issued in Catalan on May 23, 2025. In case of discrepancy, the Catalan version prevails)

To the Members of **ASSOCIACIÓ IRÍDIA, CENTRE PER LA DEFENSA DELS DRETS HUMANS**.

Opinion

We have audited the abbreviated financial statements of **ASSOCIACIÓ IRÍDIA, CENTRE PER LA DEFENSA DELS DRETS HUMANS**, which comprise the abbreviated balance sheet as at 31 December 2024, and the abbreviated income statement and abbreviated notes to the financial statements for the year then ended.

In our opinion, the accompanying abbreviated financial statements present fairly, in all material respects, the equity and financial position of the **ASSOCIACIÓ IRÍDIA, CENTRE PER LA DEFENSA DELS DRETS HUMANS** as at 31 December 2024, and its results for the year then ended in accordance with the regulatory financial reporting framework applicable to the Entity (identified in Note 2 to the financial statements) and, in particular, with the accounting principles and rules contained therein.

Basis for Opinion

We conducted our audit in accordance with the audit regulations in force in Spain. Our responsibilities under those regulations are further described in the *Auditor's Responsibilities for the Audit or the Financial Statements* section of our report.

We are independent of the Entity in accordance with the ethical requirements, including those pertaining to independence, that are relevant to our audit of the financial statements in Spain pursuant to the audit regulations in force. In this regard, we have not provided any services other than those relating to the audit of financial statements and there have not been any situations or circumstances that, in accordance with the aforementioned audit regulations, might have affected the requisite independence in such a way as to compromise our independence.

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

Emphasis of Matter

We draw attention to the disclosure in Note 9, which the Directors has revealed that 2024 losses has resulted in a negative Equity of -2,268.55 euros at year-end, as well as the actions taken regarding this fact. Our opinion has not been modified in relation to this matter.





Most relevant aspects of auditing

The most relevant aspects of the audit are those which, according to our professional judgement, have been considered as the most significant material misstatements risk in our audit of the financial statements of the current period. These risks have been addressed in the context of our audit of the financial statements, and in the formation of our opinion on these, and we do not express a separate opinion on those risks.

- **Income aid imputation from project financing**

The Association receives grants from various public and private entities to implement projects in fulfilment of its corporate purpose. The income from the funding received is recorded in the profit and loss account based on the expenses incurred for each project, some of them applied for more than one year. We have considered this aspect an audit risk given the significant amounts for the Association, both the funding received and applied in fiscal year 2024 and the funding to apply in future years. At year-end, these funds are included under *Grants, donations, and legacies received* in the *Equity* section of the balance sheet.

We have carried out audit procedures to verify the proper recording and valuation of the different projects in the books, mainly:

- We have learned about the set of projects that the Association has been implementing during the current year, based on which we have verified the established internal controls and the transactions and final balances to be recorded. To determine these, we have verified the correct allocation of expenses incurred during the current year, correlating them with the corresponding subsidies.
- We have carried out substantive procedures consisting of the verification of resolution documents and the agreements, analysis of compliance with required conditions, including related expenses and existing justifications to date.
- We have performed external confirmation procedures with the grantors of the grants received.
- We have verified opening balances and grant history to ensure the adequacy of existing amounts to be executed at year-end.
- The disclosures in the report have been verified to comply with the requirements of the applicable financial reporting framework.



No material errors were identified from all the tests carried out.

Other questions

The abbreviated financial statements of **ASSOCIACIÓ IRÍDIA, CENTRE PER LA DEFENSA DELS DRETS HUMANS**, corresponding to the financial year ending 31 December 2023 were audited by another auditor who expressed an unmodified opinion on the aforementioned financial statements on April 25, 2024.



Responsibilities of the Directors in relation to the abbreviated financial statements

The Directors are responsible for preparing the accompanying abbreviated financial statements so that they present fairly the Entity's equity, financial position and results in accordance with the regulatory financial reporting framework applicable to the Entity in Spain, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the abbreviated financial statements, the Directors are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the abbreviated 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 the audit regulations in force in Spain will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the audit regulations in force in Spain, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the abbreviated 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the use by the Directors 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 Entity'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 abbreviated 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 reports. However, future events or conditions may cause the Entity to cease to continue as a going concern.





- Evaluate the overall presentation, structure and content of the abbreviated financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Entity's Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with the Entity's Directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the most relevant aspects of the audit.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter.

Barcelona, 23 May 2025.

CORTÉS Y ASOCIADOS AUDITORES, SL
(Registered in the R.O.A.C. nº S0864)

*(Signed the original issued in Catalan
on the indicated date)*

David Cepeda Álvarez
(Registered in the R.O.A.C. nº 22440)



ABBREVIATED FINANCIAL STATEMENTS
December 31, 2024



Irídia.

Irídia Association Centre for the Defence of Human Rights

ABBREVIATED BALANCE SHEET 2024

Irídia Association, Centre for the Defence of Human Rights

ACTIVE

	2024	2023
A) NON-CURRENT ASSETS	53.445,20	35.960,08
II. PROPERTY, PLANT AND EQUIPMENT	28.168,27	10.192,39
2. Installations, machinery and tooling	28.168,27	10.192,39
V. LONG-TERM FINANCIAL INVESTMENTS	25.276,93	25.767,69
1. Equity Instruments	2.661,52	2.101,52
7. Deposits and finances const. Long-term	22.615,41	23.666,17
VI. ACTIVES DEFERRED TAX		
D) CURRENT ASSETS	438.103,04	663.071,68
IV. USERS, SPONSORS AND DEBTORS OF ACTIVITIES AND OTHER ACCOUNTS RECEIVABLE	364.552,67	611.301,05
1. Users and debtors for the provision of services	20.482,19	38.497,71
3. Other debtors	306.108,38	548.183,58
4. Personnel	0,10	0,10
6. Other credits with Public Administration	37.962,00	24.619,66
IV. SHORT-TERM FINANCIAL INVESTMENTS	0,00	1.000,00
Other financial assets	0,00	1.000,00
VI. CASH AND CASH EQUIVALENTS	73.550,37	50.770,63
1. Treasury	73.550,37	50.770,63
TOTAL ACTIVE	491.548,24	699.031,76



Aina Estarellas Roca
President

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Jordi de Senespleda Puigdefàbregas
Secretary

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PASSIVE

	2024	2023
A) NET WORTH	402.092,84	653.443,70
A-1) OWN FUNDS	-2.268,55	13.774,42
III. SURPLUS FROM PREVIOUS YEARS	13.774,42	9.921,60
1. Remnant	13.774,42	9.921,60
V. SURPLUS FOR THE YEAR	-16.042,97	3.852,82
A-2) GRANTS, DONATIONS AND BEQUESTS RECEIVED	404.361,39	639.669,28
1. Government Capital Grants	404.361,39	639.669,28
B) NON-CURRENT LIABILITIES	0,00	0,00
II. LONG-TERM DEBTS	0,00	0,00
2. Debts to credit institutions	0,00	0,00
C) CURRENT LIABILITIES	89.455,40	45.588,06
III. SHORT-TERM DEBTS	31.100,81	132,82
2. Debts to credit institutions	31.100,81	132,82
V. ACTIVITY CREDITORS AND OTHER PAYABLES	58.293,06	45.295,96
Suppliers	5.464,07	3.501,47
2. Miscellaneous creditors	14.433,10	5.472,94
4. Other debts owed to Public Administrations	38.395,89	36.321,55
VI. SHORT-TERM ACCRUALS AND ACCRUALS	61,53	159,28
TOTAL LIABILITIES	491.548,24	699.031,76



Aina Estarellas Roca
President

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Secretary

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ABBREVIATED INCOME STATEMENT 2024

Association Irídia, Centre for the Defence of Human Rights

	(Duty) / Credit	
	2024	2023
1. Income from activities	973.577,29	850.598,59
a) Sales and Provision of Services	34.531,41	24.109,25
d) Government subsidies for activities	814.247,65	759.985,42
Grants from public institutions	516.667,13	581.651,90
Contributions from non-profit organizations	244.001,45	178.333,52
Donations for activities	53.579,07	0,00
e) Donations and other income from the activity	124.798,23	66.503,92
Associate Member Dues	91.700,68	45.969,88
Donations to the entity	33.097,55	20.534,04
2. Aid granted and other expenditure	-1.897,95	-8.293,63
7. Personnel costs	-715.217,79	-611.656,66
a) Wages, salaries and the like	-551.595,29	-477.190,84
b) Social security to be paid by the company	-163.622,50	-134.465,82
8. Other operating expenses	-264.508,03	-221.481,40
A) External services	-267.953,49	-216.811,40
a3) Services of independent professionals	-154.647,91	-118.454,83
a4) Transport	-14.041,30	-11.476,94
a5) Insurance premiums	-1.595,14	-1.573,85
a6) Banking services	-2.714,66	-930,75
a7) Advertising, propaganda and public relations	-35.223,23	-25.427,35
a8) Supplies	-37.186,21	-30.470,55
a9) Other services	-22.545,04	-28.477,13
B) Taxes	3.445,46	-4.670,00
D) Other day-to-day management costs	0,00	0,00
9. Depreciation of Fixed Assets	-4.723,05	-2.117,80
12. Other results	-1.873,28	-2.801,30
I) OPERATING PROFIT	-14.642,81	4.247,80
14. Financial Income	0,00	0,00
15. Financial Expenses	-1.400,16	-394,98
II) FINANCIAL RESULT	-1.400,16	-394,98
III) PROFIT BEFORE TAX	-16.042,97	3.852,82
19. Income Tax	0,00	0,00
IV) PROFIT FOR THE YEAR	-16.042,97	3.852,82



Aina Estarellas Roca
President

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1. Activity of the entity

The entity Association Irídia, Centre for the Defence of Human Rights, with registered office at Riera de Escuder 38 Nave 1 bajos de Barcelona, was registered in the Register of Associations of the Generalitat de Barcelona on 14 December 2015, with CIF number G66610882.

The entity is governed by Law 4/2008, of April 24, 2008, relating to the legal regime of foundations and associations that exercise their functions mainly in Catalonia, by Decree 259/2008, of December 23, 2008, which approves the Accounting Plan of foundations and associations subject to the legislation of the Generalitat of Catalonia, by the amendments to Decree 125/2010, of 14 September, by Law 49/2002, of 23 December, on the Special Tax Regime for Non-Profit Entities, by its Articles of Association and by the agreements of its Social Bodies.

The aims of the Association are:

- Contribute to the protection of human rights in Catalonia and in the world by promoting the necessary changes in legislation, public policies and the judicial sphere, the penal system and other laws and regulations, in order to eradicate torture, inhuman, cruel, degrading and discriminatory treatment, as well as any violation of civil rights, social and political rights of the people by the authorities.
- Promote the protection and defence of human rights, with particular emphasis on violations of rights typical of institutional violence, gender-based violence, racism, discrimination based on origin, sex, race, age and other areas, from an interdisciplinary perspective, which includes the perspective of rights, the gender and feminist perspective, the psychosocial and integrative perspective, that put at the centre the dignity of the people affected and their empowerment as people with rights.
- Guarantee the protection of human rights by accompanying and promoting the emotional and psychosocial protection of human rights organizations, people affected by the violation of their human rights, civil and political rights, and their families and environment.
- Promote processes of historical memory, information, dissemination and generation of social debate in relation to human rights violations in order to investigate the causes and promote processes of social transformation that provide ways of solving and coping.
- Represent and accompany people affected by violations of their Human Rights before the Courts, as well as any other local, regional, or international state instance in order to guarantee them access to justice, adequate means of reparation, as well as guarantees of non-repetition. Thus, it is possible to exercise the popular accusation in those cases in which the Human Rights of affected persons have been affected.
- Promote active citizenship and volunteering within the entity

To achieve its aims, the Association carries out the following activities:

- Direct intervention in the face of human rights violations, from a legal, psychosocial and communicative point of view, including the following activities:
- Technical advice and representation of affected persons before the courts, or before other administrative bodies and/or international bodies;
- To exercise the popular accusation in those proceedings in which the entity considers it.
- Psychosocial and psychotherapeutic accompaniment of the affected people and their families that allows an integration of the situation experienced and promotes the resilience and empowerment of the affected person and their family and affective environment.



ABBREVIATED REPORT 2024

Irídia Association, Centre for the Defence of Human Rights

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- Psycho-legal accompaniment of people in judicial proceedings.
- Advise and accompany the intervention processes from a communicative and audiovisual point of view in order to obtain a greater media impact in the visualization of the causes and consequences of human rights violations.
- Communicate and promote information to international entities for the protection of Human Rights about human rights violations that our entity is aware of.
- Influence the decision-making of public and private entities, at the local, regional, state and international levels, through campaigns or specific actions, in an autonomous or concerted manner.
- Edit, print and publish brochures, letters, reports and magazines related to the corporate purpose of the entity, using, apart from other supports, those provided by new technologies and social networks.
- To raise awareness among the entity as a whole in accordance with the general aims and principles of the Association, organizing meetings, debates, meetings, cultural activities and any other action that serves to fulfil this objective.
- Publicize the entity's projects and collect the necessary funds for their development.
- To provide advice, consultancy, services, reports, evaluation and preparation of studies, training and teaching and research regarding the activities of the entity, on official request, from other organizations or third parties.
- To relate and contribute to the promotion and dialogue with all types of entities that develop related activities, in order to join efforts for the defence of Human Rights, participating in the meetings and encounters that are held.
- Encourage volunteer and teamwork at all levels of the organization.
- Development cooperation

Irídia's lines of work are:

- The Service for Attention and Denunciation of Situations of Institutional Violence (SAIDAVI): The objective of the service is to offer a quality comprehensive attention and complaint service to people who suffer institutional violence by law enforcement agents and to work to end impunity in these cases of rights violations. SAIDAVI carries out ex officio actions to investigate possible violations of rights and exercises public prosecution in cases where the entity considers it pertinent.
- Transparency and accountability of the security forces: One of the main objectives of Irídia is to work for the transparency and accountability of the security forces, so that they comply with human rights standards.
- Migration and border policies: One of the main objectives of Irídia is to promote and guarantee respect for human rights in migration and border control policies, regulations and practices in Spain.
- Defence of civil society space: One of the objectives of Irídia is to work for the defence of civil society space, denouncing those actions that threaten or endanger civil liberties (of expression, information, association, assembly, demonstration or thought) and other related human rights; working in a network for greater protection, Respect and guarantee.
- Deprivation of liberty: The main objective of Irídia's deprivation of liberty line is to promote structural changes in the penal system and in contexts of deprivation of liberty and to defend the rights of people deprived of liberty.



- Right to memory: One of the main objectives of Irídia is to promote the right to memory by applying the principles of truth, justice, reparation and guarantees of non-repetition for the victims and victims of reprisals of the civil war, the Franco regime and the transition to democracy.

The transversal axes to all the lines are:

- Strategic litigation: Approaching cases from the perspective of strategic litigation means doing so with the aim of influencing and achieving changes in legislation on issues that are especially important to society that allow progress to be made in the recognition, protection and guarantee of Human Rights. For this reason, the legal work that is done when taking each case to court is accompanied by a communication and political advocacy strategy, which always includes the psychosocial perspective and is based on the premise that the affected people and their reparation processes must be put at the centre.
- The psychosocial perspective: One of the main objectives of Irídia is to generate a methodology to mainstream the psychosocial perspective in the entity as a whole, both in the internal organization and in the projects and advocacy.
- Communication, advocacy and culture: We carry out transformative communication, with the aim of making the entity's activity visible and, in the same vein, promoting political changes. This way of communicating is also part of the development of strategic litigation and campaigns that, ultimately, aim to contribute to raising awareness among the population regarding the defence of rights. In addition, the advocacy team also appeals directly to the institutions of Barcelona, Catalonia and the Spanish State through meetings and communications, in order to convey our demands in terms of improvements in the guarantee of Human Rights. We are committed to integrating culture into our events and to promoting initiatives such as the Irídia Fest, which are born from the reflection that it is essential to demonstrate that there are empowering collective alternatives to confront the radicalization of hate, through the generation of spaces for bonding, community and celebration. We understand the development and promotion of culture as an essential part of the defences of Human Rights at a historical level and to vindicate the role of art as the backbone of transformative ideas.
- Sustainability: The sustainability team ensures that all the conditions that allow us to carry out our work exist in the entity, from obtaining and managing funding to taking care of the entire technical team. One of Irídia's main objectives is to increase economic-financial, human and organizational sustainability from a psychosocial and intersectional perspective.

Any profit motive is excluded.

2. Basis for the presentation of the annual accounts

1. Faithful Image:

The annual accounts have been prepared from the entity's accounting records as of 31 December 2022 following the criteria established in Decree 259/2008, of 23 December, approving the Accounting Plan for foundations and associations subject to the legislation of the Generalitat de Catalunya. The purpose is to give a true and fair view of the Entity's assets, financial situation and results.

All the rules and criteria set out in the General Chart of Accounts in force at the time of the preparation of these accounts have been followed, without exception.

2. Non-mandatory accounting principles have not been applied.

3. Comparison of information:

There is no reason why the current financial statements cannot be compared with the previous period.

4. Grouping of items:

The annual accounts do not contain any items that have been grouped together in the balance sheet, income statement or statement of changes in equity.

5. Items collected in multiple games:

All assets are grouped together in a single item on the Balance Sheet.

6. Changes in accounting criteria:

During the year, there were no adjustments for changes in accounting criteria.

7. Bug fixes:

No errors have been detected at the end of the year that would require a restatement of the accounts. Events known after the closing, which could make adjustments to the estimates at the end of the year, have been mentioned in the corresponding sections.

3. Application of results

The surpluses for the last two years were as follows:

Surpluses	2024	2023
Profit and loss account	-16.042,97	3.852,82
Total	-16.042,97	3.852,82

Taking into account the economic and financial situation of the Association and the legal and statutory provisions governing the application of the result, we propose the following application of the profit for the year:

Surpluses	2024	2023
Surplus	-16.042,97	3.852,82
Total surplus	-16.042,97	3.852,82

Application	2024	2023
Leftover	-16.042,97	3.852,82
Total application	-16.042,97	3.852,82

4. Registration and Valuation Rules

1. The Association does not have intangible fixed assets:

We have valued property, plant and equipment according to the purchase price plus all the expenses necessary to enable it to operate and, where applicable, the interest accrued up to the date on which the asset is in working condition.

For depreciation, we have followed the criteria of the asset depreciation tables that have tax significance and have been in force at all times.

To value the items of fixed assets, the interest generated for their financing has not been taken into account.

An impairment loss on an asset will occur when its carrying amount exceeds its recoverable amount, which is the greater of the fair value minus the cost of sale and the value in use.

2. The Association has no real estate investments or financial leases.
3. There has been no swap during the year.
4. The different categories of financial assets are as follows:

a) **Loans and receivables**

This item includes assets that have originated from the sale of goods and provision of services due to the company's traffic operations. Also included are those financial assets that have not originated in the company's traffic operations and that, not being equity instruments or derivatives, present collections of a determined or determinable amount.

These financial assets have been measured at their fair value, which is nothing more than the transaction price, i.e. the fair value of the consideration plus all costs directly attributable to it.

Subsequently, these assets have been measured at their amortized cost, charging the reported interest to the income statement, applying the effective interest method.

Amortized cost means the cost of acquiring a financial asset or liability minus principal repayments and adjusted (more or less, as the case may be) by the portion systematically allocated to profit or loss of the difference between the initial cost and the corresponding redemption value at maturity. In the case of financial assets, the amortized cost also includes adjustments to their value due to impairment.

The effective interest rate is the discount rate that exactly equals the value of a financial instrument to the total of its estimated cash flows for all items over its remaining life.

b) **Valuation adjustments for impairment**

At the end of the year, the necessary valuation adjustments have been made due to the existence of objective evidence that the carrying amount of an investment is not recoverable.

The amount of this correction is the difference between the carrying amount of the financial asset and the recoverable amount. Recoverable amount is defined as the greater of its fair value less costs to sell and the present value of future cash flows derived from the investment.

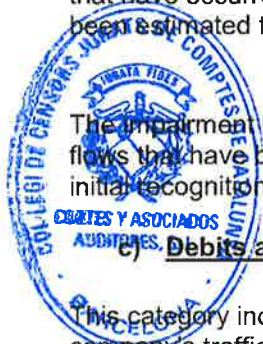
Impairment adjustments, and if any, their reversal, have been recorded as an expense or an income respectively in the profit and loss account. The reversal is limited to the carrying amount of the financial asset.

In particular, at the end of the financial year, there is objective evidence that the value of a loan (or a group of loans with similar risk characteristics collectively assessed) has deteriorated as a result of one or more events that have occurred after its initial recognition and that have caused a reduction or delay in the cash flows that had been estimated to be received in the future and that may be motivated by the insolvency of the debtor.

The impairment loss shall be the difference between its carrying amount and its present value of the future cash flows that have been estimated to be received, discounted at the effective interest rate calculated at the time of its initial recognition.

c) **Debits and payables**

This category includes financial liabilities that have arisen from the purchase of goods and services by the company's traffic operations and those that, not being derivative instruments, do not have a commercial origin.



Initially, these financial liabilities have been recorded at fair value, which is the transaction price plus all those costs that have been directly attributable. Debits for commercial transactions with a maturity of no more than one year and which do not have a contractual interest rate, as well as disbursements demanded by third parties on shares, which are expected to be paid in the short term, have been valued at their nominal value.

No financial assets or liabilities were derecognized during the year.

d) Investments in group, multi-group and associated companies

The company does not have these types of investments.

e) Equity instruments held by the company

The company does not have these types of investments.

5. Stocks: given the nature of the Association's activity, it does not have stocks.
6. Transactions in foreign currencies are recorded at the time of their initial recognition, using the functional currency, applying the exchange rate in effect on the date of the transaction between the functional and foreign currency.

On the date of each balance sheet, monetary assets and liabilities in foreign currency are translated at the rates prevailing at the closing date. Non-cash items in foreign currency measured in terms of historical cost are translated at the transaction date exchange rate.

Differences in the amount of money items that arise both when they are settled and when they are converted at the closing rate are recognized in the profit or loss for the year, except for those that are part of the investment of a business abroad, which are recognized directly in the net assets of taxes until the time of their disposal.

7. All positive surplus comes from the activity of the Association.
8. Income and expenses; We have followed the accrual criterion for its accounting, regardless of when we have made the payments or the collections have occurred.
9. Provisions and Contingencies; The entity's annual accounts include all significant provisions in which the obligation is more likely to be met.

Provisions are recognized solely on the basis of present or past events that give rise to future obligations. They are quantified taking into account the best available information on the consequences of the event that motivate them and are estimated again at each accounting closing. They are used to meet the specific obligations for which they were originally recognized. They are reversed, in whole or in part, when these obligations cease to exist or are diminished.

10. Non-refundable grants, donations and bequests are accounted for as income directly charged to equity and are recognized in the profit and loss account as income on a systematic and rational basis in a manner correlated with the expenditure or investment that is the subject of the grant.

Grants, donations and bequests that are repayable are recorded as liabilities of the entity until they become non-refundable.

11. Business combinations: the entity has not carried out operations of this nature during the year.

12. Joint ventures: There is no economic activity jointly controlled with another natural or legal person.

13. Transactions between related parties: there have been no such transactions during this year.



5. Fixed assets, intangibles and real estate investments

- a) The movements in intangible fixed assets during the year were as follows:

The entity does not have this type of fixed assets.

- b) The movements in property, plant and equipment during this year and the previous year were as follows:

Property, plant and equipment 2024	Beginning Balance	Inflows	Outflows	Ending Balance
Facilities	10.123,34	11.401,43		21.524,77
Furniture	2.752,57	8.312,37	260,37	10.804,57
Computers	4.740,61	2.985,13		7.725,73
Totals	17.616,52	22.698,93	260,37	40.055,07

Property, plant and equipment 2023	Beginning Balance	Inflows	Outflows	Ending Balance
Facilities	10.123,34			10.123,34
Furniture	2.752,57			2.752,57
Computers	4.740,61			4.740,61
Totals	17.616,52	0,00	0,00	17.616,52

- c) Depreciation of property, plant and equipment during this year and the previous year:

Depreciation of property, plant and equipment 2024	Beginning Balance	Inflows	Outflows	Ending Balance
Facilities	3.116,33	2.152,50		5.268,82
Furniture	1.022,72	1.313,89	260,37	2.076,23
Computers	3.285,08	1.256,65		4.541,74
Totals	7.424,13	4.723,04	260,37	11.886,79

Depreciation of property, plant and equipment 2023	Beginning Balance	Inflows	Outflows	Ending Balance
Facilities	2.104,00	1.012,33		3.116,33
Furniture	747,46	275,26		1.022,72
Computers	2.454,87	830,21		3.285,08
Totals	5.306,33	2.117,80	0,00	7.424,13

A total of 2 movable assets have been retired due to replacement with new materials and have been fully depreciated. A total of 3 information processing assets have been fully depreciated.

No value adjustments for depreciation were necessary this year.

The depreciation rates used correspond to the useful life of the fixed assets and are as follows:

Computer equipment	20%
Fixtures and fittings and furniture	10%

The entity has formalized a contract for the transfer of use of the offices where it carries out its activity. In 2024, the expense for this concept amounts to 13,576.13 euros, with the rental amount for the space in Barcelona, in La Comunal, being 11,478.36 euros and the rental space in Madrid being 2,097.77 euros.

The entity has 10 computers that were donated to the entity and that are not included in the assets.

6. Financial assets

Financial assets have been classified according to their nature and function within the entity.

Long-term financial instruments:

Categories	Heritage instruments		Debit Securities		Derived credits Others		Total	
Year	2024	2023	2024	2023	2024	2023	2024	2023
Financial assets held for trading	20.677,66	23.607,42			4.599,27	2.160,27	25.276,93	25.767,69
Total	20.677,66	23.607,42			4.599,27	2.160,27	25.276,93	25.767,69

Short-term financial instruments:

Categories	Heritage instruments		Debit Securities		Derived credits Others		Total	
Year	2024	2023	2024	2023	2024	2023	2024	2023
Financial assets held for trading			400.140,94	637.451,92	0,00	1.000,00	400.140,94	638.451,92
Total			400.140,94	637.451,92	0,00	1.000,00	400.140,94	638.451,92

Totals:

	Total	
Categories:	2024	2023
Financial assets held for trading	425.417,87	664.219,61
Total	425.417,87	664.219,61

The amount in the category of Equity Instruments corresponds, on the one hand and for an amount of 18,016.14 euros, to the value of voluntary contributions to the share capital of the cooperative LA COMUNAL, SCCL, of which the entity IRIDIA is a service partner of the cooperative, initially made to provide the cooperative with funds to finance the rehabilitation works of the cooperative's headquarters, which is also the headquarters of the entity IRIDIA. In the 2024 financial year, a depreciation of 3,489.76 euros was made. On the other hand, it also includes the investments made in Coop57 as capital contributions, of which the entity IRIDIA is a member, of 1,461.52 euros, and the mandatory capital contribution to La Comunal SCCL to be a member, of 1,200 euros.

The amounts under 'Short-term and long-term receivables, derivatives and other' relate to guarantees.

7. Users and debtors for services rendered

The detail of debtors for subsidies granted and services rendered as of December 31th, 2024 and December, 31th of 2023, is as follows:

Grant debtors	31/12/2024	31/12/2023
Ajuntament de Barcelona	0,00	70.000,00



Generalitat de Catalunya	110.051,03	164.950,52
Fundación Platoniq	33.745,65	24.540,00
Diputació de Barcelona	3.824,03	0,00
Open Society Foundation	0,00	90.937,45
ONU	48.000,00	49.000,00
Dutch Council Refugees	1.750,00	0,00
Digital Freedom Fund	11.224,30	0,00
Ministerio de Derechos Sociales y Agenda 2030	0,00	35.752,13
Ministerio para la Transformación Digital	12.000,00	0,00
Fons Català de Cooperació	2.727,27	0,00
Agència de Cooperació de Catalunya	75.806,37	102.864,59
Donacions Querella	6.873,07	6.000,00
Altres	106,66	4.139,32
TOTAL	306.108,38	548.184,01

Services debtors	31/12/2024	31/12/2023
Generalitat de Catalunya	0,00	17.303,00
Òmnium Cultural	-1,00	5.063,25
Servei d'Ocupació de Catalunya	6.951,76	6.951,76
Associació Novact	-0,01	3.652,96
J.R.S.	14.236,55	0,00
Altres	99,37	5.526,74
TOTAL	21.286,67	38.497,71

8. Financial liabilities

Financial liabilities have been classified according to their nature and function within the Association. The carrying value of each of the categories is as follows:

Non-current financial instruments:

Categories	Debts with credit institutions		Debentures and other		Derivatives other		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Financial liabilities at amortized cost	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

Short-term financial instruments:

Categories	Debts with credit institutions		Debentures and other		Derivatives other		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Financial liabilities at amortized cost	31.100,81	132,82	0,00	0,00	19.897,17	8.974,41	45.533,91	9.107,23

Total	31.100,81	132,82	0,00	0,00	19.897,17	8.974,41	45.533,91	9.107,23
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Totals:

	Total	
Year	2024	2023
Financial liabilities at amortized cost	50.997,98	9.107,23
Total	50.997,98	9.107,23

The short-term debt with credit institutions corresponds to the balance of the credit policy maturing in 2025, with a contracted limit of 190,000.00 euros, of which the amount recorded in short-term liabilities has been drawn down.

There are no collateralized debts.

9. Own funds

The movements of the Own funds during this fiscal year have been as follows:

Own funds Items	Beginning balance	Inflows	Outflows	Ending Balance
Surplus from previous years	46.493,56	3.852,82		50.346,38
Negative results from previous years	-36.571,96			-36.571,96
Association Surplus	3.852,82	-16.042,97	3.852,82	-16.042,97
Totals	13.774,42	-12.190,15	3.852,82	-2.268,55

Own funds Items	Beginning balance	Inflows	Outflows	Ending Balance
Surplus from previous years	46.493,56			46.493,56
Negative results from previous years	-23.539,64	13.032,32		-36.571,96
Association Surplus	-13.032,32	3.852,82	-13.032,32	3.852,82
Totals	9.921,60	-9.179,50	-13.032,32	13.774,42

In this 2024 financial year the result obtained has been negative of -16,042.97 euros, which means that the Association's Own Funds remain, as can be verified in the Accounts and in the previous table, negative by an amount of -2,268.55 euros.

As long as there is no initial contribution, the entity is not in need of replenishing these funds, beyond the commitment that according to article 25 of the Association's Statutes, which obliges all members of the association to support it economically. The forecast is that in the next financial year surpluses will be obtained that will allow the Own Funds to be positive again.

10. Tax situation

Income taxes

There are no deductible or imposed temporary differences recorded in the balance sheet at year-end. There are also no tax incentives applied during the year and there are no events subsequent to year-end that would imply a change in tax regulations affecting the tax assets and liabilities recorded.

Irídia Association has a provisional VAT apportionment for 2024 of 87% and a definitive apportionment of 94%.

11. Revenues and expenses

The movements in the items included under the heading "Sales and services rendered" are as follow

Incomes	2024	2023
Services provided	34.531,41	24.109,25
Total	34.531,41	24.109,25

The movements of the items included in the caption "Government grants for activities" and "Donations and other income for the activity" are as follows:

Other Income	2024	2023
Subsidies and donations	814.247,65	759.985,42
Dues and donations	124.798,23	66.503,92
Total	939.045,88	826.489,34

The movements of the items included in the caption "Government grants for activities" and "Donations and other income for the activity" are as follows:

Grants and Other Expenses	2024	2023
Purchases of other supplies	-1.897,95	0,00
Work performed by other companies	0,00	-8.293,63
Total	-1.897,95	-8.293,63

The movements of the items included in the "Personnel expenses" caption are as follows:

Personnel expenses (euros)	2024	2023
Wages and salaries	551.595,29	-477.190,84
Social Security	163.622,50	-134.465,82
Total	715.217,79	-611.656,66

The movements of the items included under the heading 'Other operating expenses' are as follows:



Other operating expenses (euros)	2024	2023
Rentals and transfer of use of spaces	-13.576,12	-8.322,81
Freelance professional services	-154.647,91	-118.454,83
Transport	-14.041,30	-11.476,94
Insurance	-1.595,14	-1.573,85
Banking and similar services	-2.714,66	-930,75
Advertising	-35.223,23	-25.427,35
Supplies	-23.610,09	-22.147,74

Other services	-22.545,04	-28.477,13
Repairs	0,00	0,00
Taxes	3.445,46	-4.670,00
Exceptional expenses	0,00	0,00
Total	-264.508,03	-221.481,40

Movements in the items included under the heading 'Depreciation and Amortisation' are as follows

Depreciation and Amortisation	2024	2023
Amortisation Property, plant and equipment	-4.723,05	-2.117,80
Total	-4.723,05	-2.117,80

he movements in the items included under the heading 'Other Results' are as follows

Other Results	2024	2023
Depreciation value of financial investment.	-3.489,76	-3.087,42
Other exceptional results	1.616,58	286,12
Total	-1.873,28	-2.801,30

12. Grants, donations and legacies

The balance of the item 'Grants, donations and legacies' in the Balance Sheet is distributed as follows:

Grants	2024	2023
Beginning balance	639.669,28	533.425,77
Inflows	613.189,62	866.228,93
Outflows	-848.497,51	-759.985,42
Ending Balance	404.361,39	639.669,28

Financer	Public institution or non-profit entity	To be implemented 2023	Awarded 2024	Applied 2024	To be applied
Open Society Initiative for Europe (OSIFE)	non-profit entity	19.439,61	0,00	19.439,61	0,00
Agència Catalana de Cooperació al Desenvolupament	Public institution	100.412,69	66.804,00	91.942,42	75.274,27
Ajuntament de Barcelona	Public institution	14.278,93	0,00	14.278,93	0,00
Ajuntament de Barcelona	Public institution	1.272,50	0,00	1.272,50	0,00
Fons Català de Cooperació	non-profit entity	9.668,85	0,00	9.668,85	0,00
Servei d'Ocupació de Catalunya	Public institution	30.809,63	0,00	30.809,63	0,00
Free Press Unlimited	non-profit entity	350,00	0,00	350,00	0,00
Ministerio de Asuntos Exteriores, Unión Europea y Cooperación	Public institution	5.757,14	0,00	5.757,14	0,00

Ministerio de Derechos Sociales y Agenda 2030	Public institution	118.028,00	0,00	118.028,00	0,00
Digital Freedom Fund	non-profit entity	1.816,62	0,00	1.816,62	0,00
Fundació Platoniq	non-profit entity	20.640,00	0,00	20.640,00	0,00
Nacions Unides	non-profit entity	45.717,00	48.000,00	45.717,00	48.000,00
Ajuntament de Barcelona	Public institution	50.000,00	50.000,00	30.858,20	69.141,80
Open Society Initiative for Europe (OSIFE)	non-profit entity	90.937,45	0,00	90.937,45	0,00
Associació Novact	non-profit entity	0,00	3.622,78	3.622,78	0,00
Generalitat de Catalunya	Public institution	5.514,05	0,00	5.514,05	0,00
Generalitat de Catalunya	Public institution	48.000,00	0,00	48.000,00	0,00
Free Press Unlimited	non-profit entity	0,00	10.842,15	10.842,15	0,00
Generalitat de Catalunya	Public institution	0,00	12.346,00	12.346,00	0,00
Digital Freedom Fund	non-profit entity	0,00	56.121,50	35.934,04	20.187,46
Dutch Council Refugees	non-profit entity	0,00	17.500,00	13.183,24	4.316,76
Generalitat de Catalunya	Public institution	0,00	13.405,95	13.405,95	0,00
Ajuntament de Barcelona	Public institution	0,00	6.000,00	6.000,00	0,00
Ajuntament de Barcelona	Public institution	0,00	8.000,00	8.000,00	0,00
Ajuntament de Barcelona	Public institution	0,00	20.000,00	20.000,00	0,00
Ajuntament de Barcelona	Public institution	0,00	6.200,00	6.200,00	0,00
Diputació de Barcelona	Public institution	0,00	3.824,03	3.824,03	0,00
Generalitat de Catalunya	Public institution	0,00	15.599,14	15.599,14	0,00
Fons Català de Cooperació	non-profit entity	0,00	8.304,28	4.152,15	4.152,03
Ajuntament de Barcelona	Public institution	0,00	8.000,00	8.000,00	0,00
Generalitat de Catalunya	Public institution	0,00	50.000,00	28.473,68	21.526,32
Ministerio de Derechos Sociales y Agenda 2030	Public institution	35.752,13	28.742,00	35.752,13	28.742,00
Ministerio de Derechos Sociales y Agenda 2030	Public institution	0,00	147.905,00	26.884,26	121.020,74
Ministerio para la Transformación Digital	Public institution	0,00	12.000,00	0,00	12.000,00
OMCT Secrétariat international	non-profit entity	0,00	3.000,00	3.000,00	0,00
Fundació Platoniq	non-profit entity	0,00	18.246,00	18.246,00	0,00
TOTALS		598.394,60	408.916,83	807.132,31	404.361,38

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Events after the balance sheet date

There have been no significant events after the balance sheet date that affect the financial statements as at the balance sheet date.

14. Related party transactions

There have been no related party transactions during the year.

15. Other information

1) Average number of persons employed during the year, broken down by category and by gender.

2024						2023					
WOMEN		MEN		NON-BINARY		WOMEN		MEN		NON-BINARY	
Fixed	Eventual	Fixed	Eventual	Fixed	Eventual	Fixed	Eventual	Fixed	Eventual	Fixed	Eventual
16	2	5	0	1	0	19	2	4	0	0	0

2) Changes in the members of the governing body.

On June 20, 2024, the new composition of the board of directors was approved, with Albert Elfa and Marina Gallés joining as members, and Jordi Bosch and Carmen Juárez resigning from the board.

The board is formed with the following positions remaining: Aina Estarellas Roca as president, Ester Quintana Porras as vice president, Jordi de Senespleda Puigdefàbregas as secretary, and Pau Berbel Ortega as treasurer. Irene Santiago, Andreu Van den Eynde, Blanca Garcés Mascareñas, Carles Vallejo and Natàlia Santolaria continue as members.

3) Media information and greenhouse gas emission allowances

There is no item to be included in an environmental information appendix document provided for in the Order of the Ministry of Justice of 8 October 2001.

The entity has not been allocated any amount in relation to the National Plan for the allocation of greenhouse gas emission allowances. Consequently, there is no item in the balance sheet reflecting any movement during the year in this respect.

Likewise, no expenses arising from the emission of greenhouse gases have been recognised and therefore no provision has been made for this purpose.

The entity has not entered into any futures contracts relating to greenhouse gas emissions.

Neither has it received any subsidy for such rights, nor does it have any contingency related to penalties or provisional measures under the terms of Law 1/2005.

4) Others

The fees agreed with the auditing company for the audit work and other work for this financial year 2024, excluding VAT and taxes, were 1,800 euros and 2,600 euros respectively. In 2023 they were 1,590 euros and 2,497.26 euros respectively. No services have been provided through the auditor's network.

There are no agreements of the entity that do not appear on the balance sheet and on which information has not been incorporated in another note in the report.

5) Information on payment deferrals made to suppliers. Third additional provision. "Duty of information" of Law 15/2010, of 5 July

In compliance with the provisions of Law 15/2010 on the fight against late payment, in the payment to suppliers, developed by the ICAC, commercial operations are reported, the maximum legal payment term is, in each case, the one that corresponds depending on the nature of the good or service received by the company in accordance with the provisions of Law 3/2004, of December 29, which establishes measures to combat late payment in commercial operations, modified by Law 15/2010, of July 5 and modified by Law 18/2022, of September 28, on the creation and growth of companies.

The average payment period to suppliers, both in 2023 and 2024, is less than 30 days.

6) Segmented information

Separation of profit and loss items:

OPERATING RESULT: -14.642,81

FINANCIAL RESULT: -1.400,16

RESULT FOR THE YEAR: -16.042,97

7) Application of income

As stipulated in article 333-2 of the Third Book of the Civil Code of Catalonia, more than 70% of the income from the activity obtained by the entity has been allocated to the foundational activity.

Distribution of income and extra-accounting adjustments:

Incomes	2024		2023	
	Amount in euros	%	Amount in euros	%
Income from training and association activities	34.531,41	4%	24.109,25	3%
Operating income (Private donations, subsidies)	939.045,88	96%	826.489,34	34%
Financial income	0,00	0%	0,00	0%
Exceptional income	1.666,48	0%		0%
Total income	975.243,77	100%	850.598,59	100%
Negative extra-accounting adjustments	0,00		0,00	
Positive extra-accounting adjustments	0,00		0,00	
Adjusted income	975.243,77		850.598,59	

Distribution of income and off-balance sheet adjustments:

Expenses	2024		2023	
	Amount in euros	%	Amount in euros	%
Project writing, talks, translations, layouts, etc.	189.871,14	19%	8.293,63	1%
Structure of the association	53.989,80	5%	221.481,40	26%
Salaries and wages	551.595,29	56%	477.190,84	56%
Social security	163.622,50	17%	134.465,82	16%
Depreciation	4.723,05	0%	2.177,80	0%
Other expenses	27.484,96	3%	3.196,28	0%
Total expenses	991.286,74	100%	846.745,77	100%
Negative extra-accounting adjustments	0,00		0,00	
Positive extra-accounting adjustments	0,00		0,00	

Adjusted expenses	991.286,74		846.745,77	
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Calculation of the last 4 years:

Conceptes (imports en euros)	Amounts 2024	Amounts 2023
Adjusted income	975.243,77	850.598,59
Adjusted indirect expenses		
Adjusted net income	975.243,77	850.598,59
Amount of mandatory application to the direct fulfillment of the foundational purposes (Adjusted net income*70% or the higher % set in the statutes)	682.670,64	595.419,01
Amounts executed to the direct fulfillment of the foundational purposes	991.286,74	846.745,77
Compliance (+) or non-compliance (-)	308.616,10	251.326,76



Calculation of the last 4 years

Year	Adjusted net income	Mandatory application amount	Amounts executed for direct compliance in the year	Application of resources for direct compliance with				
				2020	2021	2022	2023	2024
2020	364.366,18	255.056,33	351.097,38	351.097,38				
2021	447.913,38	313.539,37	445.196,80		445.196,80			
2022	645.691,08	451.983,76	658.723,40			658.723,40		
2023	850.598,59	595.419,01	846.745,77				846.745,77	
2024	975.243,77	682.670,64	991.286,74					991.286,74
Total	2.308.569,23	1.615.998,46	1.950.665,97	351.097,38	445.196,80	658.723,40	846.745,77	991.286,74



Barcelona, May 21st, 2025

ESTARELLAS
ROCA, AINA
MARIA LORDA
(AUTENTICACIÓN)
Aina Estarellas Roca
President

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MARIA LORDA
(AUTENTICACIÓN)
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Jordi de Senespleda Puigdefàbregas
Secretary



ANNEX 1 Income and expense results

Incomes	Assembly	Result
Membership fees	62.000,00 €	91.700,68 € 9%
Subsidies from public institutions	556.386,00 €	516.667,13 € 53%
Contributions from non-profit organizations	258.638,00 €	243.372,24 € 25%
Donations	102.837,00 €	99.071,56 € 10%
Provision of services	35.020,00 €	9.094,29 € 1%
Box office and others	10.000,00 €	15.337,88 € 2%
Total incomes	1.024.881,00 €	975.243,77 €

Expenses	Assembly	Result
Human resources	698.666,36 €	715.219,27 € 72,2 %
External contracts	135.053,00 €	147.056,70 € 14,8 %
Rent, management and supplies	35.760,00 €	37.186,19 € 3,8%
Travel and travel	25.700,41 €	14.041,32 € 1,4%
Communication	47.716,14 €	35.223,24 € 3,6%
Accommodation and per diems	9.673,71 €	13.786,30 € 1,4%
Commissions (Drop-in and bank)	2.718,00 €	2.714,66 € 0,3%
Legal expenses	19.056,00 €	4.126,51 € 0,4%
Internal and project audits	6.600,00 €	5.363,95 € 0,5%
Insurance	1.672,83 €	1.595,14 € 0,2%
Office equipment	8.388,14 €	6.621,00 € 0,7%
Contributions and fees	15.399,36 €	8.888,74 € 0,9%
Formalities, taxes and fees	4.601,69 €	- 536,26 € -0,1%
Total expenses	1.011.005,64 €	991.286,74 €

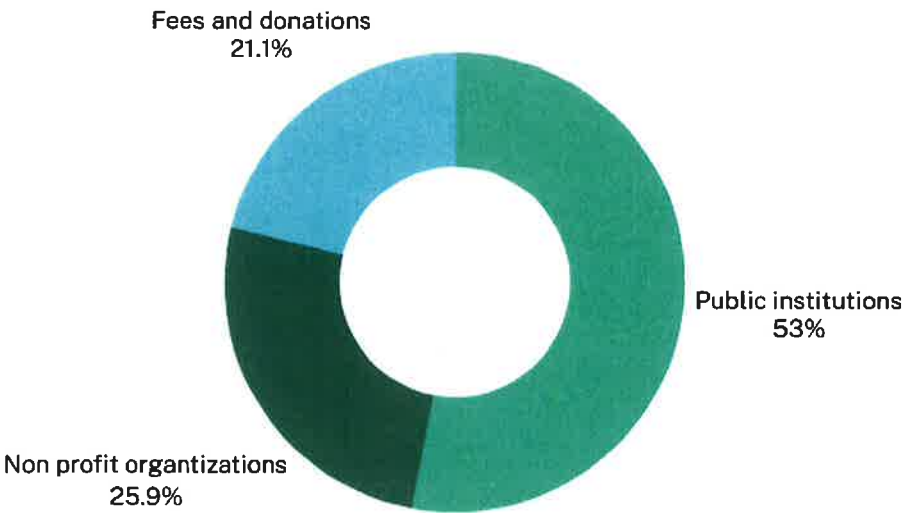
Budget result

13.875,36 €

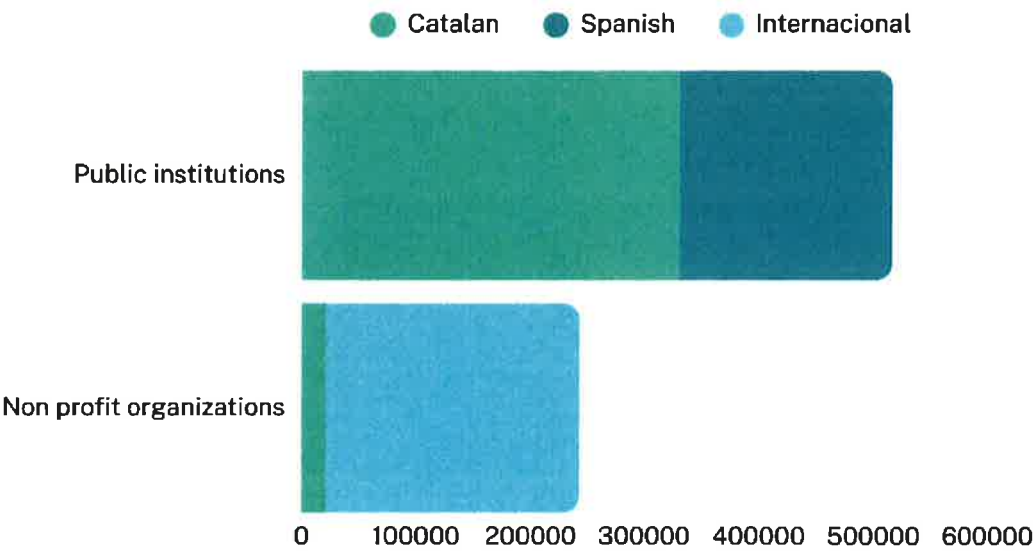
-16.042,97 €



Income by type



Income by territory



Income by funder

