

BOARD OF CONTROL REPORT

Annual Report as at 31.12.2025 - Foundation COOPI - Cooperazione Internazionale

Reporting on monitoring activities and their outcomes

Pursuant to Article 30, para. 7 of the Third Sector Code, during the financial year 2025, I carried out the activity of monitoring the compliance of the *Foundation COOPI - Cooperazione Internazionale* with civic, solidarity and socially useful purposes, with particular regard to the provisions of Articles 5, 6, 7 and 8 of the Third Sector Code.

This monitoring, which was carried out in accordance with the current regulatory framework, concerned, in particular, the following aspects:

- the verification of the exercise exclusively or principally of one or more activities of general interest referred to in Article 5, para. 1, for civic, solidarity and socially useful purposes, in compliance with the particular rules governing the exercise thereof, as well as, where applicable, of activities other than those indicated in Article 5, para. 1, of the Code of the Third Sector, provided that they are within the limits of the statutory provisions and on the basis of the criteria of secondary and instrumental nature established by Ministerial Decree no. 107 of 19.5.2021;
- the observance, in fundraising activities carried out during the reporting period, of the principles of truthfulness, transparency and fairness in relations with supporters and the public, the verification of which, pending the issuance of the ministerial guidelines referred to in Article 7 of the Third Sector Code, was carried out on the basis of an overall examination of existing rules and *best practices* in use;
- the pursuit of the non-profit nature of the organisation, through the allocation of its assets, including all its components (revenues, income, receipts, however denominated) for the performance of its statutory activities; compliance with the prohibition on the distribution, even indirectly, of profits, operating surpluses, funds and reserves to founders, associates, workers and collaborators, directors and other members of the foundation bodies, taking into account the indices set out in Article 8, paragraph 3, letters a) to e), of the Third Sector Code.

Certification of compliance of the annual report with the Guidelines set out in the Decree of 4 July 2019 of the Ministry of Labour and Social Affairs

Pursuant to art. 30, par. 7, of the Third Sector Code, during the 2025 financial year I carried out the activity of verifying the conformity of the annual report, prepared by the *Foundation COOPI – Cooperazione Internazionale*, with the Guidelines for the drafting of the annual report of Third Sector entities, issued by the Ministry of Labour and Social Policies with Ministerial Decree 4.7.2019, in accordance with art. 14 of the Third Sector Code.

The *Foundation COOPI – Cooperazione Internazionale* has prepared its annual report for the financial year 2025 in compliance with the national reporting guidelines.

Without prejudice to the responsibilities of the governing body for the preparation of the annual report in accordance with the methods and timeframes provided for in the regulations governing its preparation, the Board of Control is responsible for certifying, as provided for by the regulations, the compliance of the annual report with the Guidelines of the Ministry of Labour and Social Policies.

The Board of Control is also responsible for detecting whether the content of the annual report is manifestly inconsistent with the data reported in the annual report and/or with the information and data in its possession.

To this purpose, I have verified that the information contained in the annual report faithfully represents the activity carried out by the organisation and that it is consistent with the information requirements set out in the relevant Ministerial Guidelines. My conduct was in line with the relevant provisions of the Rules of Conduct for the control body of third sector entities, published by the CNDCEC in December 2020. In this regard, I also verified the following aspects:

- of the structure of the annual report with respect to the articulation by sections set out in paragraph 6 of the Guidelines;
- presence in the annual report of the information referred to in the specific sub-sections explicitly provided for in paragraph 6 of the Guidelines, unless an adequate illustration of the reasons that led to the omission of specific information;

- compliance with the principles for drafting the annual report set forth in paragraph 5 of the Guidelines, including the principles of relevance and completeness, which may entail the need to supplement the information explicitly required by the Guidelines.

On the basis of the work carried out, we certify that the annual report of *Foundation COOPI - Cooperazione Internazionale* has been drawn up, in all significant aspects, in compliance with the provisions of the Guidelines as per Ministerial Decree 4.7.2019.

Milan, 11 june 2026

Board of Control

Giorgio Borea