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This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

REPORTERS SANS FRONTIERES

RSF

Annual General Meeting held to approve the financial statements for the year ended December 31st, 2019.

Statutory auditor's report on related party agreements

REPORTERS SANS FRONTIERES RSF

Annual General Meeting held to approve the financial statements for the year ended December 31st, 2019

Statutory auditor's report on related party agreements

To the Annual General Meeting of Reporters Sans Frontières' Association,

In our capacity as statutory auditor of your Association, we hereby present to you our report on related party agreements.

We are required to inform you, on the basis of the information provided to us, of the terms and conditions of those agreements indicated to us, or that we may have identified in the performance of our engagement. We are not required to give our opinion as to whether they are beneficial or appropriate or to ascertain the existence of other agreements. It is your responsibility, in accordance with Article R. 612-6 of the French Commercial Code, to assess the relevance of these agreements prior to their approval.

We performed those procedures which we deemed necessary in compliance with professional guidance issued by the French Institute of Statutory Auditors relating to this type of engagement. These procedures consisted in verifying the consistency of the information provided to us with the relevant source documents.

Agreements submitted for approval to the Annual General Meeting

In accordance with Article R. 612-7 of the French Commercial Code, we have been notified of the following related party agreements which received prior authorization from your Board of Directors.

■ With 'Reporters Sans Frontières International' association

Persons concerned:

Mr. Pierre Haski, Michael Rediske, Gérard Tschopp, holding certain positions within 'Reporters Sans Frontières International' and administrators within your association.

a) Nature and purpose

Reinvoicing by your association of service fees.

Conditions

The amount of reinvoicing recorded by your association for the year ended December 31st, 2019, is €50,000.

b) Nature and purpose

Balancing contribution paid by your association.

Conditions

The amount of the balancing contribution recorded for the year ended December 31, 2019, is €59,000.

Paris-La Défense, July 10, 2020

The Statutory Auditor
ERNST & YOUNG Audit
French original signed by

Pierre Abily