

REPORTERS SANS FRONTIERES

Association governed by the French Law of 1st July 1901

47, Rue Vivienne

75002 Paris

Statutory Auditor's Special Report on Regulated Agreements

Members' Meeting on the approval of the financial statements for the year ended December 31, 2023

This is a free translation into English of the Statutory Auditor's special report on regulated agreements that is issued in the French language and is provided solely for the convenience of English speaking readers. This report on regulated agreements should be read in conjunction and construed in accordance with French law and professional auditing standards applicable in France. It should be understood that the agreements reported on are only those provided by the French Commercial Code and that the report does not apply to those related party transactions described in IAS 24 or other equivalent accounting standards.

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Members' Meeting on the approval of the financial statements for the year
ended December 31, 2023

To the General Assembly of REPORTERS SANS FRONTIERES

In our capacity as Statutory Auditor of your Association, we hereby report to you on regulated agreements.

It is our responsibility to communicate to you, based on information provided to us, the principal terms and conditions of those agreements brought to our attention, or which we may have discovered during the course of our audit, without expressing an opinion on their usefulness and appropriateness. It is your responsibility, pursuant to Article R. 612-6 of the French Commercial Code, to assess the interest involved in respect of the conclusion of these agreements for the purpose of approving them.

We performed the procedures we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement. These procedures consisted in verifying the consistency of the information provided to us with the relevant source documents.

Agreements authorised during the year

Pursuant to Article R. 612-7 of the French Commercial Code, we have been informed of the following agreements, as mentioned in Article L. 612-5 of the French Commercial Code, which were authorised during the year.

Agreement with RSF International

Michael Rediske, a director of the Reporters Without Borders since 6 June 2017, has also served as president of Reporters Without Borders International since 22 September 2016 and was re-elected to the post on 20 June 2022 for a period of 2 years.

G rard Tschopp, a director of Reporters Without Borders since 6 June 2017, has also been Treasurer of Reporters Without Borders International since 22 September 2016 and was re-elected to the post on 20 June 2022 for a period of 2 years.

Edith Rodriguez Cachera, a director of the Reporters Without Borders since 2 June 2021, has also served as Vice-President of Reporters Without Borders International since 17 December 2020 and was re-elected to the post on 20 June 2022 for a period of 2 years.

Pierre Haski, a director of the Reporters Without Borders since 6 June 2017, has also served as Vice-President of Reporters Without Borders International since 18 September 2017 and was re-elected to the post on 18 October 2021 for a period of 2 years.

Summary of the amounts paid by Reporters Without Borders to Reporters Without Borders International during 2023:

	Amount paid in Euros
Contribution	49 000

Summary of the amounts paid by Reporters Without Borders International to Reporters Without Borders in 2023:

	Amount paid in Euros
Rebilling	50 000

Paris-La D fense, 5th June 2024

The Statutory Auditor

French original signed by

Deloitte & Associ s

Jean-Yves GUYARD