

**OpenPeppol**

**Association internationale sans but lucratif**

Rond-point Robert Schuman 6 Boîte 5

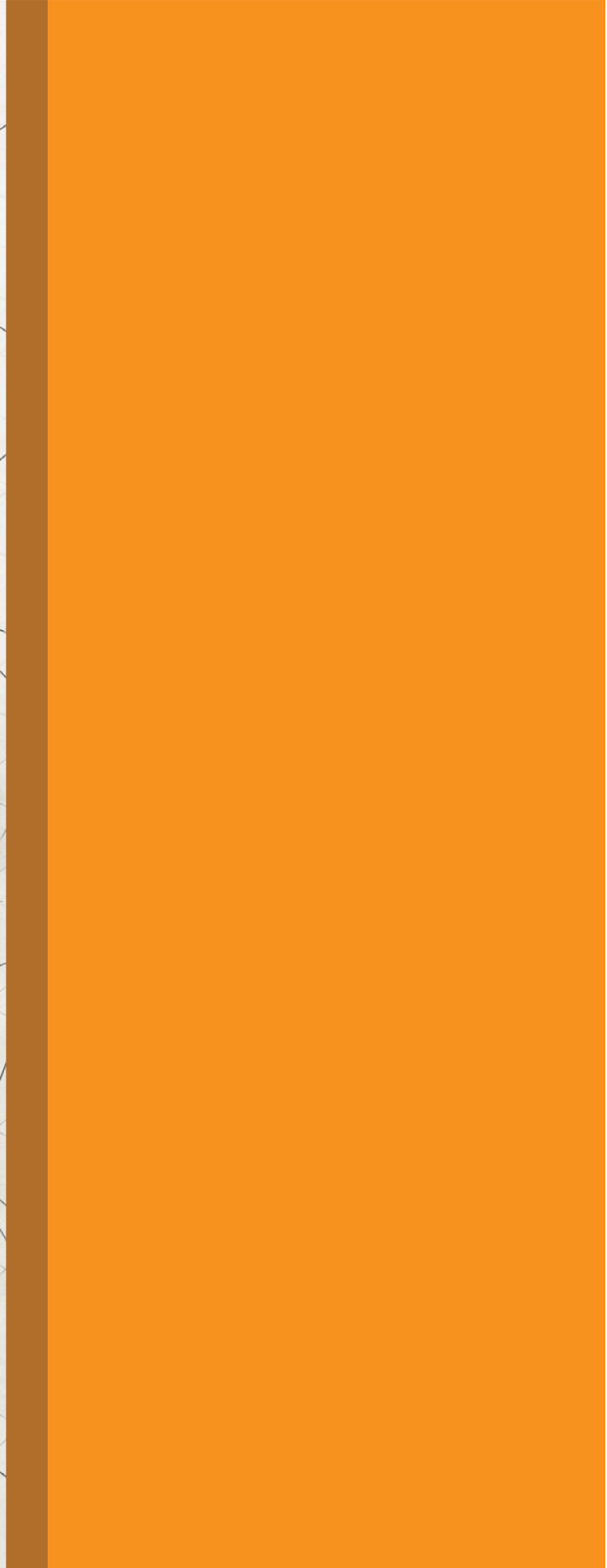
1040 Bruxelles

0848.934.496

**Financial year**

**2023**





## ***PwC Tax Consultants***



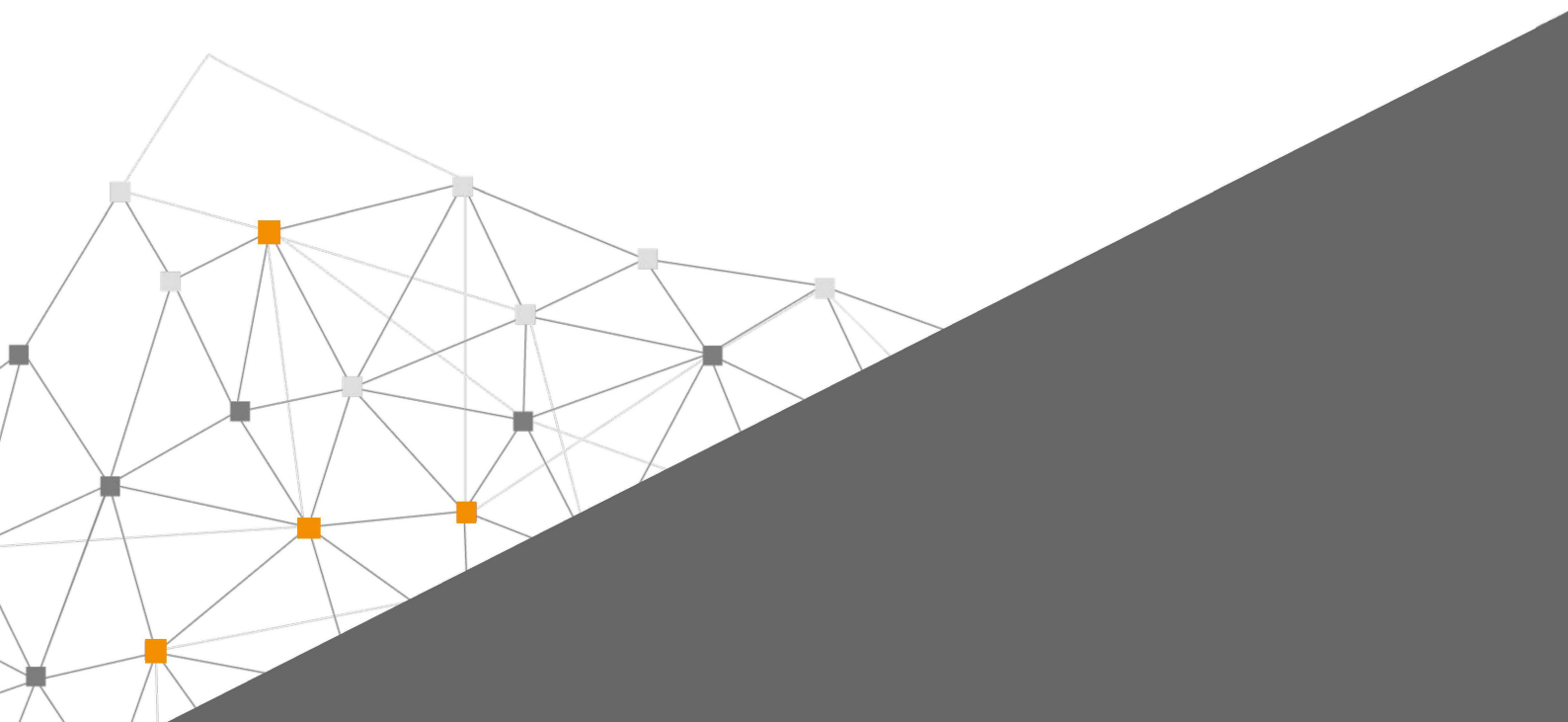
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PwC Be Acc : Financial report conforming CCA:  
association



## PwC Be Acc : Financial report conforming CCA: association

(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>ASSETS</b>					
<b>I. Formation expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fixed assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>II. Intangible fixed assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>III. Tangible fixed assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Land and buildings	0.00	0.00	0.00	0.00	0.00
B. Plant, machinery and equipment	0.00	0.00	0.00	0.00	0.00
C. Furniture and vehicles	0.00	0.00	0.00	0.00	0.00
D. Leasing and other similar rights	0.00	0.00	0.00	0.00	0.00
E. Other tangible fixed assets	0.00	0.00	0.00	0.00	0.00
F. Assets under construction and advance payments	0.00	0.00	0.00	0.00	0.00
<b>IV. Financial fixed assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Affiliated Companies	0.00	0.00	0.00	0.00	0.00
B. Other companies linked by participating interests	0.00	0.00	0.00	0.00	0.00
C. Other financial fixed assets	0.00	0.00	0.00	0.00	0.00
<b>Current assets</b>	<b>704,840.05</b>	<b>0.00</b>	<b>704,840.05</b>	<b>560,727.92</b>	<b>144,112.13</b>
<b>V. Amounts receivable after more than one year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Trade debtors	0.00	0.00	0.00	0.00	0.00
B. Other amounts receivable	0.00	0.00	0.00	0.00	0.00
<b>VI. Stocks and contracts in progress</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Stocks	0.00	0.00	0.00	0.00	0.00
B. Contracts in progress	0.00	0.00	0.00	0.00	0.00
<b>VII. Amounts receivable within one year</b>	<b>306,933.84</b>	<b>0.00</b>	<b>306,933.84</b>	<b>293,314.33</b>	<b>13,619.51</b>
A. Trade debtors	288,089.83	0.00	288,089.83	285,190.70	2,899.13
B. Other amounts receivable	18,844.01	0.00	18,844.01	8,123.63	10,720.38
<b>VIII. Current investments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Own shares	0.00	0.00	0.00	0.00	0.00
B. Other investments	0.00	0.00	0.00	0.00	0.00
<b>IX. Cash at bank and in hand</b>	<b>362,264.21</b>	<b>0.00</b>	<b>362,264.21</b>	<b>242,145.25</b>	<b>120,118.96</b>
<b>X. Accruals and deferred income</b>	<b>35,642.00</b>	<b>0.00</b>	<b>35,642.00</b>	<b>25,268.34</b>	<b>10,373.66</b>
<b>TOTAL ASSETS</b>	<b>704,840.05</b>	<b>0.00</b>	<b>704,840.05</b>	<b>560,727.92</b>	<b>144,112.13</b>

(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>	<b>27,613.47</b>	<b>0.00</b>	<b>27,613.47</b>	<b>26,280.42</b>	<b>1,333.05</b>
<b>I. Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>II. Revaluation surpluses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>III. Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Reserves not available	0.00	0.00	0.00	0.00	0.00
B. Untaxed reserves	0.00	0.00	0.00	0.00	0.00
C. Available reserves	0.00	0.00	0.00	0.00	0.00
<b>IV. Accumulated profits (+)/ losses (-)</b>	<b>27,613.47</b>	<b>0.00</b>	<b>27,613.47</b>	<b>26,280.42</b>	<b>1,333.05</b>
<b>V. Capital subsidies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>VI. Advance to shareholders on the distribution of net assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Provisions and deferred taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>VII. Provisions and deferred taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Provisions for liabilities and charges	0.00	0.00	0.00	0.00	0.00
VII.B. Deferred taxes	0.00	0.00	0.00	0.00	0.00
<b>Amounts payable</b>	<b>677,226.58</b>	<b>0.00</b>	<b>677,226.58</b>	<b>534,447.50</b>	<b>142,779.08</b>
<b>VIII. Amounts payable after more than one year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Financial debts	0.00	0.00	0.00	0.00	0.00
B. Trade debts	0.00	0.00	0.00	0.00	0.00
C. Advance payments on contracts in progress	0.00	0.00	0.00	0.00	0.00
D. Other amounts payable	0.00	0.00	0.00	0.00	0.00
<b>IX. Amounts payable within one year</b>	<b>416,076.58</b>	<b>0.00</b>	<b>416,076.58</b>	<b>214,478.78</b>	<b>201,597.80</b>
A. Current portion of amounts payable after more than one year falling due within one year	0.00	0.00	0.00	0.00	0.00
B. Financial debts	0.00	0.00	0.00	0.00	0.00
C. Trade debts	416,076.58	0.00	416,076.58	214,478.78	201,597.80
D. Advances received on contracts in progress	0.00	0.00	0.00	0.00	0.00
E. Taxes, remuneration and social security	0.00	0.00	0.00	0.00	0.00
F. Other amounts payable	0.00	0.00	0.00	0.00	0.00
<b>X. Accruals and deferred income</b>	<b>261,150.00</b>	<b>0.00</b>	<b>261,150.00</b>	<b>319,968.72</b>	<b>(58,818.72)</b>
<b>TOTAL LIABILITIES</b>	<b>704,840.05</b>	<b>0.00</b>	<b>704,840.05</b>	<b>560,727.92</b>	<b>144,112.13</b>

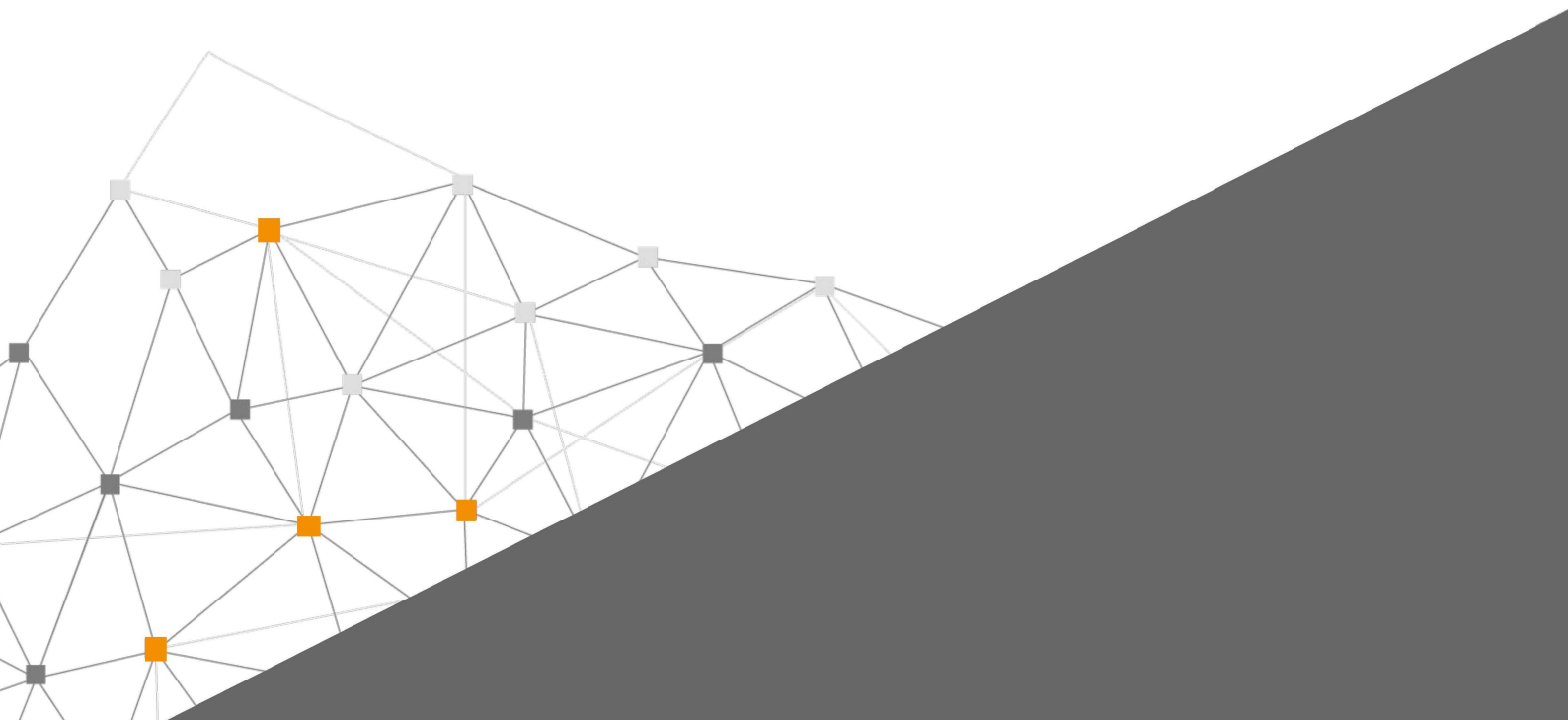
(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>PROFIT AND LOSS ACCOUNT</b>					
<b>I. Operating income</b>	<b>2,031,093.40</b>	<b>0.00</b>	<b>2,031,093.40</b>	<b>1,687,024.58</b>	<b>344,068.82</b>
A. Turnover	2,031,093.40	0.00	2,031,093.40	1,687,024.58	344,068.82
B. Stocks of finished goods and work and contracts in progress: increase (decrease)	0.00	0.00	0.00	0.00	0.00
C. Produced fixed assets	0.00	0.00	0.00	0.00	0.00
D. Lidgeld, schenkingen, legaten en subsidies	0.00	0.00	0.00	0.00	0.00
D. Other operating income	0.00	0.00	0.00	0.00	0.00
E. Non recurring operating income	0.00	0.00	0.00	0.00	0.00
<b>II. Operating charges</b>	<b>(2,028,658.14)</b>	<b>0.00</b>	<b>(2,028,658.14)</b>	<b>(1,686,105.51)</b>	<b>(342,552.63)</b>
A. Goods for resale, raw materials and consumables	0.00	0.00	0.00	0.00	0.00
B. Services and other goods	(2,026,742.51)	0.00	(2,026,742.51)	(1,600,637.16)	(426,105.35)
C. Remunerations, social security costs and pensions	0.00	0.00	0.00	0.00	0.00
D. Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets	0.00	0.00	0.00	0.00	0.00
E. Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs)	(1,915.63)	0.00	(1,915.63)	(85,468.35)	83,552.72
F. Provisions for liabilities and charges: appropriations (uses and write-backs)	0.00	0.00	0.00	0.00	0.00
G. Other operating charges	0.00	0.00	0.00	0.00	0.00
H. Operating charges reported as assets under restructuring costs	0.00	0.00	0.00	0.00	0.00
I. Non recurring operating costs	0.00	0.00	0.00	0.00	0.00
<b>III. Operating profit/(loss)</b>	<b>2,435.26</b>	<b>0.00</b>	<b>2,435.26</b>	<b>919.07</b>	<b>1,516.19</b>
<b>IV. Financial income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Income from financial fixed assets	0.00	0.00	0.00	0.00	0.00
B. Income from current assets	0.00	0.00	0.00	0.00	0.00
C. Other financial income	0.00	0.00	0.00	0.00	0.00
D. Non recurring financial income	0.00	0.00	0.00	0.00	0.00
<b>V. Financial charges</b>	<b>(1,102.21)</b>	<b>0.00</b>	<b>(1,102.21)</b>	<b>(919.07)</b>	<b>(183.14)</b>
A. Interest and other debt charges	0.00	0.00	0.00	0.00	0.00
B. Amounts written off current assets (other than II.E.)	0.00	0.00	0.00	0.00	0.00
C. Other financial charges	(1,102.21)	0.00	(1,102.21)	(919.07)	(183.14)
D. Non recurring financial charges	0.00	0.00	0.00	0.00	0.00
<b>VI. Profit/(loss) of the period before taxes</b>	<b>1,333.05</b>	<b>0.00</b>	<b>1,333.05</b>	<b>0.00</b>	<b>1,333.05</b>

(EUR)	31/12/2023			31/12/2022	<> 31/12/2022
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>VII. Transfer from/to deferred taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Transfer from deferred taxes	0.00	0.00	0.00	0.00	0.00
B. Transfer to deferred taxes	0.00	0.00	0.00	0.00	0.00
<b>VIII. Income taxes on the result</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Taxes	0.00	0.00	0.00	0.00	0.00
B. Adjustment of income taxes and write-back of tax provisions	0.00	0.00	0.00	0.00	0.00
<b>IX. Profit/(loss) of the period</b>	<b>1,333.05</b>	<b>0.00</b>	<b>1,333.05</b>	<b>0.00</b>	<b>1,333.05</b>
<b>X. Transfer from/to untaxed reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Transfer from untaxed reserves	0.00	0.00	0.00	0.00	0.00
B. Transfer to untaxed reserves	0.00	0.00	0.00	0.00	0.00
<b>XI. Profit/(loss) of the period available for appropriation</b>	<b>1,333.05</b>	<b>0.00</b>	<b>1,333.05</b>	<b>0.00</b>	<b>1,333.05</b>



(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>APPROPRIATION ACCOUNT</b>					
<b>A. Profit/(loss) to be appropriated</b>	<b>27,613.47</b>	<b>0.00</b>	<b>27,613.47</b>	<b>26,280.42</b>	<b>1,333.05</b>
1. Profit/Loss of the period available for appropriation	1,333.05	0.00	1,333.05	0.00	1,333.05
2. Profits/loss of the preceding period brought forward	26,280.42	0.00	26,280.42	26,280.42	0.00
<b>B. Transfer from equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>C. Appropriation to equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>D. Result to be carried forward</b>	<b>(27,613.47)</b>	<b>0.00</b>	<b>(27,613.47)</b>	<b>(26,280.42)</b>	<b>(1,333.05)</b>
1. Profit to be carried forward	(27,613.47)	0.00	(27,613.47)	(26,280.42)	(1,333.05)
2. Loss to be carried forward	0.00	0.00	0.00	0.00	0.00
<b>RESULT OF THE FINANCIAL YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

PwC Be Acc : Trial Balance conforming CCA: association



## PwC Be Acc : Trial Balance conforming CCA: association

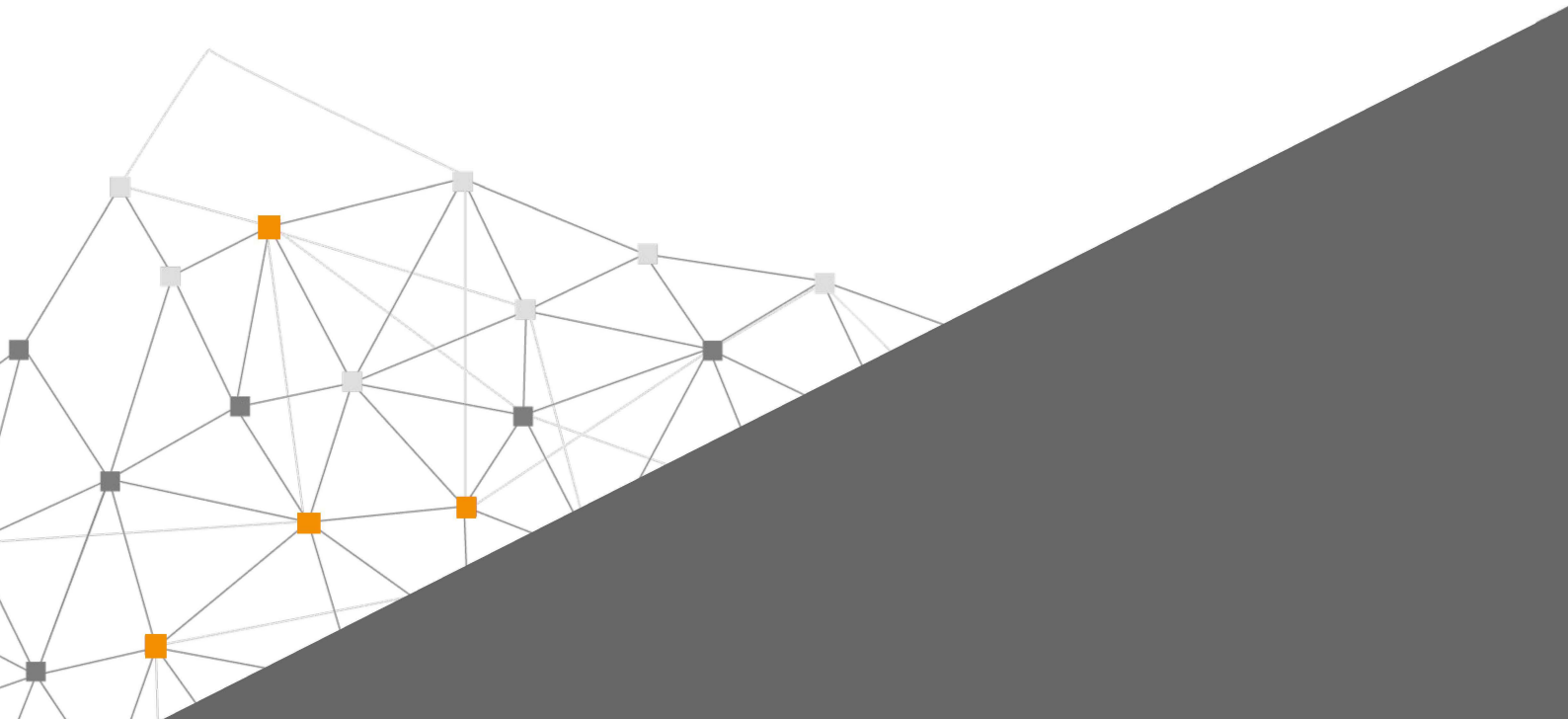
(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>ASSETS</b>					
<b>Current assets</b>	<b>704,840.05</b>	<b>0.00</b>	<b>704,840.05</b>	<b>560,727.92</b>	<b>144,112.13</b>
<b>VII. Amounts receivable within one year</b>	<b>306,933.84</b>	<b>0.00</b>	<b>306,933.84</b>	<b>293,314.33</b>	<b>13,619.51</b>
<b>A. Trade debtors</b>	<b>288,089.83</b>	<b>0.00</b>	<b>288,089.83</b>	<b>285,190.70</b>	<b>2,899.13</b>
400000.000 Créances commerciales	285,927.33	0.00	285,927.33	285,190.70	736.63
400000.001 Notes de crédit à recevoir	2,162.50	0.00	2,162.50	0.00	2,162.50
407000.000 Créances commerciales douteuse	87,383.98	0.00	87,383.98	85,468.35	1,915.63
409000.000 Réduct valeur créances commerc	(87,383.98)	0.00	(87,383.98)	(85,468.35)	(1,915.63)
<b>B. Other amounts receivable</b>	<b>18,844.01</b>	<b>0.00</b>	<b>18,844.01</b>	<b>8,123.63</b>	<b>10,720.38</b>
411000.000 CC Tva	18,844.01	0.00	18,844.01	8,123.63	10,720.38
<b>IX. Cash at bank and in hand</b>	<b>362,264.21</b>	<b>0.00</b>	<b>362,264.21</b>	<b>242,145.25</b>	<b>120,118.96</b>
550000.000 ING bank	362,264.21	0.00	362,264.21	242,145.25	120,118.96
<b>X. Accruals and deferred income</b>	<b>35,642.00</b>	<b>0.00</b>	<b>35,642.00</b>	<b>25,268.34</b>	<b>10,373.66</b>
490000.000 Charges à reporter	35,642.00	0.00	35,642.00	25,268.34	10,373.66
<b>TOTAL ASSETS</b>	<b>704,840.05</b>	<b>0.00</b>	<b>704,840.05</b>	<b>560,727.92</b>	<b>144,112.13</b>

(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>EQUITY AND LIABILITIES</b>	<b>(704,840.05)</b>	<b>0.00</b>	<b>(704,840.05)</b>	<b>(560,727.92)</b>	<b>(144,112.13)</b>
<b>Equity</b>	<b>(27,613.47)</b>	<b>0.00</b>	<b>(27,613.47)</b>	<b>(26,280.42)</b>	<b>(1,333.05)</b>
<b>IV. Result brought forward (-)</b>	<b>(27,613.47)</b>	<b>0.00</b>	<b>(27,613.47)</b>	<b>(26,280.42)</b>	<b>(1,333.05)</b>
140000.000 Bénéfice reporté	(27,613.47)	0.00	(27,613.47)	(26,280.42)	(1,333.05)
<b>Amounts payable</b>	<b>(677,226.58)</b>	<b>0.00</b>	<b>(677,226.58)</b>	<b>(534,447.50)</b>	<b>(142,779.08)</b>
<b>IX. Amounts payable within one year</b>	<b>(416,076.58)</b>	<b>0.00</b>	<b>(416,076.58)</b>	<b>(214,478.78)</b>	<b>(201,597.80)</b>
<b>C. Trade debts</b>	<b>(416,076.58)</b>	<b>0.00</b>	<b>(416,076.58)</b>	<b>(214,478.78)</b>	<b>(201,597.80)</b>
1. Suppliers	(416,076.58)	0.00	(416,076.58)	(214,478.78)	(201,597.80)
440000.000 Fournisseurs	(328,334.93)	0.00	(328,334.93)	(140,021.33)	(188,313.60)
444000.000 Factures à recevoir	(87,741.65)	0.00	(87,741.65)	(74,457.45)	(13,284.20)
<b>X. Accruals and deferred income</b>	<b>(261,150.00)</b>	<b>0.00</b>	<b>(261,150.00)</b>	<b>(319,968.72)</b>	<b>58,818.72</b>
493000.000 Produits à reporter	(261,150.00)	0.00	(261,150.00)	(319,968.72)	58,818.72
<b>TOTAL LIABILITIES</b>	<b>(704,840.05)</b>	<b>0.00</b>	<b>(704,840.05)</b>	<b>(560,727.92)</b>	<b>(144,112.13)</b>

(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>PROFIT AND LOSS ACCOUNT</b>					
<b>I. Operating income</b>	<b>(2,031,093.40)</b>	<b>0.00</b>	<b>(2,031,093.40)</b>	<b>(1,687,024.58)</b>	<b>(344,068.82)</b>
<b>A. Turnover</b>	<b>(2,031,093.40)</b>	<b>0.00</b>	<b>(2,031,093.40)</b>	<b>(1,687,024.58)</b>	<b>(344,068.82)</b>
700000.000 Ventes, Default	(2,031,093.40)	0.00	(2,031,093.40)	(1,687,024.58)	(344,068.82)
<b>II. Operating charges</b>	<b>2,028,658.14</b>	<b>0.00</b>	<b>2,028,658.14</b>	<b>1,686,105.51</b>	<b>342,552.63</b>
<b>B. Services and other goods</b>	<b>2,026,742.51</b>	<b>0.00</b>	<b>2,026,742.51</b>	<b>1,600,637.16</b>	<b>426,105.35</b>
610000.000 Membership fees	1,250.00	0.00	1,250.00	1,140.00	110.00
610000.001 Honoraires	1,634,113.98	0.00	1,634,113.98	1,222,886.52	411,227.46
610000.002 Honoraires - Consommables	114,798.22	0.00	114,798.22	108,442.42	6,355.80
610000.003 Hon. expert-compt/tax consult	121,624.41	0.00	121,624.41	55,724.34	65,900.07
612060°.000 Frais de déplacement	59,654.40	0.00	59,654.40	76,675.21	(17,020.81)
613010°.000 Frais d'étude et séminaires	3,039.68	0.00	3,039.68	3,321.00	(281.32)
614070°.000 Foires et expositions	80,719.82	0.00	80,719.82	132,447.67	(51,727.85)
614100.000 Frais marketing	11,542.00	0.00	11,542.00	0.00	11,542.00
<b>E. Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs)</b>	<b>1,915.63</b>	<b>0.00</b>	<b>1,915.63</b>	<b>85,468.35</b>	<b>(83,552.72)</b>
633000.000 Réd val créances com > 1an (+)	75,571.57	0.00	75,571.57	0.00	75,571.57
633000.001 Réd val créances com > 1an (-)	(73,655.94)	0.00	(73,655.94)	0.00	(73,655.94)
634000.000 Réd val créances com < 1an (+)	0.00	0.00	0.00	85,468.35	(85,468.35)
<b>III. Operating result</b>	<b>(2,435.26)</b>	<b>0.00</b>	<b>(2,435.26)</b>	<b>(919.07)</b>	<b>(1,516.19)</b>
<b>V. Financial charges</b>	<b>1,102.21</b>	<b>0.00</b>	<b>1,102.21</b>	<b>919.07</b>	<b>183.14</b>
<b>C. Other financial charges</b>	<b>1,102.21</b>	<b>0.00</b>	<b>1,102.21</b>	<b>919.07</b>	<b>183.14</b>
657000.000 Frais bancaires	1,097.48	0.00	1,097.48	919.08	178.40
657000.001 Différences de paiement	4.73	0.00	4.73	(0.01)	4.74
<b>VI. Result of the period before taxes</b>	<b>(1,333.05)</b>	<b>0.00</b>	<b>(1,333.05)</b>	<b>0.00</b>	<b>(1,333.05)</b>
<b>IX. Result of the period</b>	<b>(1,333.05)</b>	<b>0.00</b>	<b>(1,333.05)</b>	<b>0.00</b>	<b>(1,333.05)</b>
<b>XI. RESULT OF THE PERIOD AVAILABLE FOR APPROPRIATION</b>	<b>(1,333.05)</b>	<b>0.00</b>	<b>(1,333.05)</b>	<b>0.00</b>	<b>(1,333.05)</b>

(EUR)	31/12/2023	31/12/2023	31/12/2023	31/12/2022	<> 31/12/2022 31/12/2023
	actuals without adjustments	adjustments external	actuals	actuals	actuals <> actuals
<b>APPROPRIATION ACCOUNT</b>					
<b>A. Result to be appropriated</b>	<b>(27,613.47)</b>	<b>0.00</b>	<b>(27,613.47)</b>	<b>(26,280.42)</b>	<b>(1,333.05)</b>
1. Profit/Loss of the period available for appropriation	(1,333.05)	0.00	(1,333.05)	0.00	(1,333.05)
2. Profits/loss of the preceding period brought forward	(26,280.42)	0.00	(26,280.42)	(26,280.42)	0.00
790000.000 Bénéfice reporté de l'ex préc	(26,280.42)	0.00	(26,280.42)	(26,280.42)	0.00
<b>D. Profit/loss to be carried forward</b>	<b>27,613.47</b>	<b>0.00</b>	<b>27,613.47</b>	<b>26,280.42</b>	<b>1,333.05</b>
1. Profit to be carried forward	(27,613.47)	0.00	(27,613.47)	(26,280.42)	(1,333.05)
693000.000 Bénéfice à reporter	(27,613.47)	0.00	(27,613.47)	(26,280.42)	(1,333.05)
<b>RESULT OF THE FINANCIAL YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Statutory financial statements



<b>201</b>		<b>0848.934.496</b>		<b>1</b>	<b>EUR</b>	
NAT.	Filing date	N°	P.	U.	D.	ABR-npo 1

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS TO BE FILED IN  
ACCORDANCE WITH THE BELGIAN COMPANIES AND ASSOCIATIONS  
CODE**

**IDENTIFICATION DETAILS (at the filing date)**

NAME: **OpenPeppol**

Legal form: International non-profit association

Address: Rond-point Robert Schuman

N°: 6

Box: 5

Postal code: 1040 Town: Bruxelles

Country: Belgium

Register of legal persons - Commercial court: Brussels, French speaking

Website:

Company registration number

**0848934496**

DATE **23/01/2024** of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

ANNUAL ACCOUNTS IN **EUROS**

approved by the general meeting of

**16/04/2024**

Regarding the period from

**01/01/2023**

to

**31/12/2023**

Preceding the period from

**01/01/2022**

to

**31/12/2022**

The amounts for the preceding period **are** identical to the ones previously published

Total number of pages filed: 12

Numbers of sections of the standard form not filed

because they serve no useful purpose: A-npo 6.1.1, A-npo 6.1.2, A-npo 6.1.3, A-npo 6.7, A-npo 7, A-npo 8



Nr.	0848.934.496	ABR-npo 2
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**LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS  
AND STATEMENT REGARDING AN ADDITIONAL  
ORDER FOR REVIEW OR CORRECTION**

**LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation.

**HODDEVIK** André

Brattvollveien 187

1164 Oslo

NORWAY

Start date of the mandate: 08-06-2023

End date of the mandate: 09-06-2025

Council Member

**DOPATKA** Anna Elisabeth

Hamburger Str. 71

28205 Bremen

GERMANY

Start date of the mandate: 05-04-2022

End date of the mandate: 05-04-2024

Council Member

**ALLIKAS** Ahti

Tähnase poik 7

75312 Peetri Alevik Rae Vald Harju

Maakond

ESTONIA

Start date of the mandate: 05-04-2022

End date of the mandate: 05-04-2024

Council Member

**CLANCY** Ger

Clonmagadden Fort 147

C15AXW2 Navan, Co Meath

IRELAND

Start date of the mandate: 08-06-2023

End date of the mandate: 09-06-2025

Council Member

**DE JAGER** Justin Miguel William

Laan van Nieuw-Oost-Indie 254

2593 CD The Hague

THE NETHERLANDS

Start date of the mandate: 08-06-2023

End date of the mandate: 09-06-2025

Council Member

**LARSEN** Arne Johan

Rosenli 15

4015 Stavanger

NORWAY

Start date of the mandate: 08-06-2023

End date of the mandate: 10-06-2024

Council Member

**SMITH** Craig

Hurman street 24

6012 Karori

NEW ZEALAND

Start date of the mandate: 08-06-2023

End date of the mandate: 09-06-2025

Council Member

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**ANNUAL ACCOUNTS**

**BALANCE SHEET AFTER APPROPRIATION**

	Notes	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FORMATION EXPENSES</b>		20		
<b>FIXED ASSETS</b>		21/28		
<b>Intangible fixed assets</b>	6.1.1	21		
<b>Tangible fixed assets</b>	6.1.2	22/27		
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24		
Leasing and similar rights		25		
Other tangible fixed assets		26		
Tangible fixed assets under construction and advance payments		27		
<b>Financial fixed assets</b>	6.1.3	28		
<b>CURRENT ASSETS</b>		29/58	<b><u>704,840.05</u></b>	<b><u>560,727.92</u></b>
<b>Amounts receivable after more than one year</b>		29		
Trade debtors		290		
Other amounts receivable		291		
<b>Stocks and contracts in progress</b>		3		
Stocks		30/36		
Contracts in progress		37		
<b>Amounts receivable within one year</b>		40/41	<b>306,933.84</b>	<b>293,314.33</b>
Trade debtors		40	288,089.83	285,190.70
Other amounts receivable		41	18,844.01	8,123.63
<b>Current investments</b>		50/53		
<b>Cash at bank and in hand</b>		54/58	<b>362,264.21</b>	<b>242,145.25</b>
<b>Deferred charges and accrued income</b>		490/1	<b>35,642.00</b>	<b>25,268.34</b>
<b>TOTAL ASSETS</b>		20/58	<b>704,840.05</b>	<b>560,727.92</b>

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	Notes	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
		10/15	<b><u>27,613.47</u></b>	<b><u>26,280.42</u></b>
<b>Association or foundation Funds</b>	6.2	10		
<b>Revaluation surpluses</b>		12		
<b>Allocated funds</b>	6.2	13		
<b>Accumulated profits (losses) (+)/(-)</b>		14	<b>27,613.47</b>	<b>26,280.42</b>
<b>Investment grants</b>		15		
<b>PROVISIONS AND DEFERRED TAXES</b>				
<b>Provisions for liabilities and charges</b>	6.2	160/5	<b>0.00</b>	<b>0.00</b>
Pensions and similar obligations		160		
Taxation		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
<b>Provisions for grants and legacies to reimburse and gifts with a recovery right</b>		167		
<b>Deferred taxes</b>		168		
<b>AMOUNTS PAYABLE</b>				
<b>Amounts payable after more than one year</b>	6.3	17/49	<b><u>677,226.58</u></b>	<b><u>534,447.50</u></b>
Financial debts		170/4	0.00	0.00
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advances received on contracts in progress		176		
Other amounts payable		178/9		
<b>Amounts payable within one year</b>	6.3	42/48	<b>416,076.58</b>	<b>214,478.78</b>
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43	0.00	0.00
Credit institutions		430/8		
Other loans		439		
Trade debts		44	416,076.58	214,478.78
Suppliers		440/4	416,076.58	214,478.78
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	0.00	0.00
Taxation		450/3		
Remuneration and social security		454/9		
Other amounts payable		48		
<b>Accruals and deferred income</b>		492/3	<b>261,150.00</b>	<b>319,968.72</b>
<b>TOTAL LIABILITIES</b>		10/49	<b>704,840.05</b>	<b>560,727.92</b>

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## PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
<b>Operating income and charges</b>				
Gross operating margin (+)/(-)		9900	4,350.89	86,387.42
Of which non-recurring operating income		76A		
Remuneration, social security costs and pensions (+)/(-)		62		
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630		
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) (+)/(-)		631/4	1,915.63	85,468.35
Provisions for liabilities and charges: Appropriations (uses and write-backs)		635/9		
Other operating charges		640/8		
Operating charges carried to assets as restructuring costs (-)		649		
Non-recurring operating charges		66A		
<b>Operating profit (loss) (+)/(-)</b>		9901	<b>2,435.26</b>	<b>919.07</b>
<b>Financial income</b>	6.4	75/76B		
Recurring financial income		75		
Non-recurring financial income		76B		
<b>Financial charges</b>	6.4	65/66B	<b>1,102.21</b>	<b>919.07</b>
Recurring financial charges		65	1,102.21	919.07
Non-recurring financial charges		66B		
<b>Profit (loss) for the period before taxes (+)/(-)</b>		9903	<b>1,333.05</b>	<b>0.00</b>
<b>Transfer from deferred taxes</b>		780		
<b>Transfer to deferred taxes</b>		680		
<b>Income taxes on the result (+)/(-)</b>		67/77		
<b>Profit (loss) of the period (+)/(-)</b>		9904	<b>1,333.05</b>	<b>0.00</b>
<b>Transfer from untaxed reserves</b>		789		
<b>Transfer to untaxed reserves</b>		689		
<b>Profit (loss) of the period available for appropriation (+)/(-)</b>		9905	<b>1,333.05</b>	<b>0.00</b>

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**APPROPRIATION ACCOUNT**

	Codes	Period	Preceding period
<b>Profit (loss) to be appropriated (+)/(-)</b>	9906	<b>27,613.47</b>	<b>26,280.42</b>
Gain (loss) of the period available for appropriation (+)/(-)	(9905)	1,333.05	0.00
Profit (loss) brought forward	14P	26,280.42	26,280.42
<b>Withdrawals from capital and reserves</b>	791		
<b>Appropriations to allocated funds</b>	691		
<b>Profit (loss) to be carried forward (+)/(-)</b>	(14)	27,613.47	26,280.42

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ABR-npo 6.2

**STATEMENT OF ALLOCATED FUNDS AND PROVISIONS**

	Period	Preceding period
<b>FUNDS</b>		
Opening equity	0.00	0.00
Permanent financing	0.00	0.00

Amounts

Changes during the period

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**ALLOCATED FUNDS**

Valuation rules chosen for determining the amounts to be assigned (item 13 of the liabilities)

Period

**PROVISIONS**

Analysis of the heading 167 of liabilities if amount is material

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ABR-npo 6.3

**STATEMENT OF AMOUNTS PAYABLE**

	Codes	Period
<b>BREAKDOWN OF AMOUNTS PAYABLE WITH AN ORIGINAL TERM OF MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL MATURITY</b>		
Total current portion of amounts payable after more than one year falling due within one year	(42)	
Total amounts payable with a remaining term of more than one but not more than five years	8912	
Total amounts payable with a remaining term of more than five years	8913	
<b>AMOUNTS PAYABLE GUARANTEED (included in headings 17 and 42/48 of liabilities)</b>		
<b>Amounts payable guaranteed by Belgian public authorities</b>		
Financial debts	8921	
Credit institution, leasing and similar obligations	891	
Other loans	901	
Trade debts	8981	
Suppliers	8991	
Bills of exchange payable	9001	
Advance payments received on contracts in progress	9011	
Remuneration and social security	9021	
Other amounts payable	9051	
<b>Total of the amounts payable guaranteed by the Belgian government agencies</b>	<b>9061</b>	
<b>Amounts payable guaranteed by real securities given or irrevocably promised by the association or foundation on its own assets</b>		
Financial debts	8922	
Credit institution, leasing and similar obligations	892	
Other loans	902	
Trade debts	8982	
Suppliers	8992	
Bills of exchange payable	9002	
Advance payments received on contracts in progress	9012	
Taxes, remuneration and social security	9022	
Taxes	9032	
Remuneration and social security	9042	
Other amounts payable	9052	
<b>Total amounts payable guaranteed by real securities or irrevocably promised by the enterprise on its own assets</b>	<b>9062</b>	

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## RESULTS

	Codes	Period	Preceding period
<b>PERSONNEL</b>			
<b>Employees for whom the association or the foundation submitted a DIMONA declaration or who are recorded in the general personnel register</b>			
Average number of employees calculated in full-time equivalents	9087		0.00
<b>INCOME AND CHARGE OF EXCEPTIONAL SIZE OR INCIDENCE</b>			
<b>Non recurring income</b>			
Non-recurring operating income	76 (76A)		
Non-recurring financial income	(76B)		
<b>Non-recurring expenses</b>			
Non-recurring operating charges	66 (66A)	<b>0.00</b>	<b>0.00</b>
Non-recurring financial charges	(66B)		
<b>FINANCIAL RESULTS</b>			
Capitalized Interests	6502		



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ABR-npo 6.5

**RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET**

	Codes	Period
<b>PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE ASSOCIATION OR FOUNDATION AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES</b>	9149	
<b>Of which</b>		
Bills of exchange in circulation endorsed by the association or the foundation	9150	
<b>REAL GUARANTEES</b>		
<b>Real guarantees provided or irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of the association or the foundation</b>		
Mortgages		
Book value of the immovable properties mortgaged	91611	
Amount of registration	91621	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91631	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91711	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91721	
Pledging of other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91811	
Maximum amount up to which the debt is secured	91821	
Guarantees provided or irrevocably promised on future assets		
Amount of assets in question	91911	
Maximum amount up to which the debt is secured	91921	
Vendor's privilege		
Book value of sold goods	92011	
Amount of the unpaid price	92021	

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	Codes	Period
<b>Real guarantees provided or irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of third parties</b>		
Mortgages		
Book value of the immovable properties mortgaged	91612	
Amount of registration	91622	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91632	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91712	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91722	
Pledging of other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91812	
Maximum amount up to which the debt is secured	91822	
Guarantees provided or irrevocably promised on future assets		
Amount of assets in question	91912	
Maximum amount up to which the debt is secured	91922	
Vendor's privilege		
Book value of sold goods	92012	
Amount of the unpaid price	92022	

Period
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**AMOUNT, NATURE AND FORM CONCERNING LITIGATION AND OTHER IMPORTANT COMMITMENTS**

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**SUPPLEMENT RETIREMENTS OR SURVIVORS PENSION PLANS IN FAVOUR OF THE PERSONNEL OR THE EXECUTIVES OF THE ENTERPRISE**

**Brief description**

**Measures taken by the enterprise to cover the resulting charges**

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**PENSIONS FUNDED BY THE ASSOCIATION OR FOUNDATION ITSELF**

**Estimated amount of the commitments resulting from past services**

Methods of estimation

Code	Period
9220	

**NATURE AND COMMERCIAL OBJECTIVE OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET**

**Provided that the risks or advantages coming from these transactions are significant and if the disclosure of the risks or advantages is necessary to appreciate the financial situation of the association or the foundation**

Period

**OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET (including those that cannot be calculated)**

Period

N° 0848.934.496

ABR-npo 6.6

## RELATIONSHIPS WITH AFFILIATED ENTITIES DIRECTORS AND AUDITORS

	Codes	Period
<b>AFFILIATED ENTITIES</b>		
Guarantees provided in their favour	9294	
Other significant commitments undertaken in their favour	9295	
<b>DIRECTORS, INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ASSOCIATION OR THE FOUNDATION WITHOUT BEING ASSOCIATED THEREWITH OR OTHER ENTITIES CONTROLLED BY THESE PERSONS</b>		
Amounts receivable from these persons	9500	
Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off		
Guarantees provided in their favour	9501	
Other significant commitments undertaken in their favour	9502	

Period

## THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH

Period

## TRANSACTIONS WITH RELATED PARTIES OUTSIDE NORMAL MARKET CONDITIONS

The transactions made directly or indirectly between the association or foundation and the members of management, supervisory or administrative bodies

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ABR-npo 6.8
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## VALUATION RULES

### PRINCIPES GENERAUX

Les règles sont arrêtées par l'organe d'administration conformément aux dispositions de l'Arrêté Royal du 29 avril 2019 portant exécution du Code des Sociétés et Associations. Elles sont résumées dans l'annexe aux comptes annuels; ce résumé doit être suffisamment précis pour permettre d'apprécier les méthodes d'évaluation adoptées. Les règles d'évaluation et leur application suivent le prescrit du droit comptable belge applicables aux ASBL.

### RÈGLES PARTICULIÈRES

Les créances, y compris les titres à revenu fixe, portées sous les immobilisations financières font l'objet de réductions de valeur si leur remboursement à l'échéance est en tout ou en partie incertain ou compromis.

Les autres immobilisations financières sont constituées de cautionnements divers et repris à leur valeur nominale. Les créances à plus d'un an et les créances à un an au plus sont portées au bilan à leur valeur nominale. Des réductions de valeur sont actées pour tous les débiteurs depuis plus d'un an.

Les dépôts à terme et les valeurs disponibles sont reprises à leur valeur nominale. Les valeurs libellées en monnaie étrangère sont converties en EUR au cours de clôture et les écarts de conversion constatés sont pris en résultats par compensation des écarts positifs et négatifs dans une même devise suivant l'avis de la C.N.C..

Les comptes de régularisation d'actif sont actés à leur valeur nominale et reprennent :

1. Les charges à reporter, c'est-à-dire les prorata des charges, comme par exemple assurances, taxes, intérêts exposés au cours de l'exercice ou d'un exercice antérieur mais qui sont à rattacher à un ou plusieurs exercices ultérieurs
2. Les produits acquis, c'est-à-dire les prorata de produits qui n'échoiront qu'au cours d'un exercice ultérieur mais qui sont à rattacher à un exercice écoulé.

Les provisions pour risques et charges sont individualisées et tiennent compte de tous les risques prévisibles.

Les comptes de régularisation du passif sont actés à leur valeur nominale et reprennent :

1. Les charges à imputer, c'est à dire les prorata de charges qui n'échoiront qu'au cours d'un exercice ultérieur, mais qui sont à rattacher à un exercice écoulé.
2. Les produits à reporter, c'est à dire les prorata de produits perçus au cours de l'exercice ou d'un exercice antérieur, qui sont à rattacher à un exercice ultérieur.

Les droits et engagements hors bilan figurant à l'annexe des comptes annuels sont repris par individualisation des éléments qui les composent.