Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

Inspection

Department of the Treasury Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

| A F | or th | e 202 | 3 calendar year, or tax year begin | ning | | and endi | ng | | | | |
|--------------------------------|------------|------------|---|---|-----------------|--------------------|------------|------------------------|----------------|----------------|---------------|
| | | | C Name of organization | | | | | D Employer ide | entificatio | n number | |
| B C | heck if ap | oplicable: | EMERGENT FOREST FINAN | ICE ACCELERATOR | R, INC. | | | | | | |
| | Addre | | Doing Business As | | | | | 84- | -30537 | 724 | |
| | Name | change | Number and street (or P.O. box if mail is r | not delivered to street addre | ss) | Room/suite | | E Telephone no | umber | | |
| | Initial | return | 287 PARK AVENUE S SUI | TE 422 | | | | (92 | 17)54 | 4-5496 | |
| | Term | inated | City or town, state or province, country, a | nd ZIP or foreign postal cod | le | • | | | | | |
| | Amen | | NEW YORK, NY 10010 | | | | | G Gross receipt | ts \$ | 5,871, | 063. |
| | | cation | F Name and address of principal officer: | ERON BLOOMGA | ARDEN | | | H(a) Is this a grou | | Ye: | s X No |
| | · | | 287 PARK AVENUE S SUI | TE 422, NEW YO | ORK, NY | 10010 | | H(b) Are all subord | | d? Ye: | s No |
| П | Tax-ex | empt st | atus: 501(c)(3) X 501(c) (4 | e) (insert no.) | 4947(a)(1) | or 52 | 27 | If "No," attac | h a list. (sec | e instructions | 1 |
| J | Websi | te: 🕨 | WWW.EMERGENTCLIMATE.COM | | | | | H(c) Group exemp | ption numbe | er 🕨 | |
| K | Form | of organ | nization: X Corporation Trust | Association Other | > | L Year o | of formati | ion: 2019 M | State of le | egal domicil | e: DE |
| P | art I | Sui | mmary | | | · | | | | | |
| | 1 | Briefly | y describe the organization's mission or | most significant activitie | es: TO F | OSTER AN | D PRO | OMOTE FORI | EST PF | ROTECT | ION, |
| ė | | FOR | EST RESTORATION, CLIMATE | CHANGE MITIGA | TION, A | ND SUSTA | INABI | LE | | | |
| au | | | ELOPMENT. | | | | | | | | |
| /err | 2 | Check | k this box ▶ if the organization di | scontinued its operatio | ns or dispos | ed of more th | an 25% | of its net assets | 3. | | |
| Governance | 3 | Numb | per of voting members of the governing | body (Part VI, line 1a) | | | | | 3 | | 6 |
| | 4 | Numb | per of independent voting members of the | he governing body (Part | VI, line 1b) | | | | 4 | | 6 |
| ties | 5 | | number of individuals employed in cale | | | | | | 5 | | 19 |
| ctivities & | 6 | | number of volunteers (estimate if necess | | | | | | 6 | | 6 |
| ĕ | 7a | Total | unrelated business revenue from Part VI | II, column (C), line 12 | | | | | 7a | | NONE |
| | | | nrelated business taxable income from F | | | | | | 7b | | NONE |
| | | | | | | | | Prior Year | | Current | Year |
| ø | 8 | Contri | ibutions and grants (Part VIII, line 1h) | | | | | 9,701,28 | ₹5. | 5,86 | 7,210. |
| eun | 9 | Progra | am service revenue (Part VIII, line 2g) | | | Y FOR NSPECTION | | NO | ONE | | NONE |
| Revenue | 10 | | tment income (Part VIII, column (A), line | | | NSPECTION | | NO | ONE | | NONE |
| | 11 | Other | revenue (Part VIII, column (A), lines 5, | 6d, 8c, 9c, 10c, and 11e | e) | | | 67 | 72. | | 3,853. |
| | 12 | Total | revenue - add lines 8 through 11 (must | equal Part VIII, column | (A), line 12) . | | | 9,701,95 | 7. | 5,87 | 1,063. |
| | 13 | | s and similar amounts paid (Part IX, colu | | | | | NO | ONE | | NONE |
| | 14 | Benef | fits paid to or for members (Part IX, colur | mn (A), line 4) | | | | NO | ONE | | NONE |
| es | 15 | Salari | es, other compensation, employee bene | efits (Part IX, column (A), lines 5-10) | | | | 3,774,49 | 18. | 4,60 | 9,808. |
| Expenses | 16a | | ssional fundraising fees (Part IX, column | | | | | 66,31 | L9. | | NONE |
| ă | b | Total | fundraising expenses (Part IX, column (D | D), line 25) ▶ | 17,226 | · | | | | | |
| | 17 | | expenses (Part IX, column (A), lines 11a | | | | | 1,996,98 | 55. | 1,70 | 1,693. |
| | 18 | Total | expenses. Add lines 13-17 (must equal | Part IX, column (A), line | 25) | | | 5,837,80 | 12. | 6,31 | <u>1,501.</u> |
| | 19 | Rever | nue less expenses. Subtract line 18 from | line 12 | | | | 3,864,15 | 5. | -44 | 0,438. |
| s or | | | | | | | Begini | ning of Current Y | 'ear | End of Y | ear |
| sset | 20 | | assets (Part X, line 16) | | | | | 5,257,78 | | 26,65 | <u>5,842.</u> |
| Net Assets or Fund Balances | 21 | Total | liabilities (Part X, line 26) | | | | | 235,49 | | | <u>3,786.</u> |
| | | | ssets or fund balances. Subtract line 21 | from line 20 | | | | 5,022,28 | 4. | 4,69 | <u>2,056.</u> |
| | rt II | | gnature Block | | | | | | | | |
| | | | of perjury, I declare that I have examined this complete. Declaration of preparer (other than | | | | | | my know | vledge and | belief, it is |
| | | | | · | | | - | Ī | | | |
| Sig | ın | | Signature of officer | | | | | Date | | | |
| He | | | Signature of officer | | | | | Date | | | |
| | | | Type or print name and title | | | | | | | | |
| | | | | Dranarar'a aignatura | | Date | | | DTIN | 1 | |
| Paid | ł | | Type preparer's name | Preparer's signature | | | | Check | if PTIN | | • |
| | parer | PAU | | PAUL HAMMERSO | CHMIDT | 11/12 | 2/202 | | 1 1 0. | 138417 | |
| | Only | | s name BDO USA | 20 | | 1011 | | Firm's EIN | | 538159 | |
| N/ ~: | , +h - ! | | s address > 200 PARK AVENUE 3 | | | NY 10166 | | Phone no. | | -885-8 | |
| | | | cuss this return with the preparer showr | · · · · · · · · · · · · · · · · · · · | 19) | | | · · · · · · · · · | <u> [</u> | X Yes | No (2023) |
| LOL | rape | I W O L K | Reduction Act Notice, see the separate | ະ msuucions. | | | | | | rorm 9 | JU (2023) |

Page 2 Form 990 (2023)

| Pa | art III | Statement of Program Service | | 6 III | |
|-----------|-----------|--------------------------------------|---|---|--------------|
| | Driofhu | | | t III | |
| 1 | - | lescribe the organization's missic | | | |
| | | | ST PROTECTION, FOREST RESTO | RATION, CLIMATE | |
| | CHANG | GE MITIGATION, AND SUST | TAINABLE DEVELOPMENT. | | |
| | | | | | |
| 2 | Did the | organization undertake any sign | ificant program services during the ye | ar which were not listed on the | |
| _ | | | | | es X No |
| | If "Yes." | describe these new services on | Schedule O. | | |
| 3 | | | g, or make significant changes in h | now it conducts, any program | |
| | | | | | es X No |
| | | describe these changes on Sche | | _ | |
| 4 | | | | ts three largest program services, as | |
| | | | | ort the amount of grants and allocation | ns to others |
| | the tota | I expenses, and revenue, if any, for | or each program service reported. | | |
| | | | | | |
| 4a | _ | | ,258,953. including grants of \$ | | ONE) |
| | | | ST PROTECTION, FOREST RESTO | | |
| | | | AND SUSTAINABLE DEVELOPMEN | | |
| | | | DEMAND FOR AND PROMOTING SU | | |
| | | | AL-SCALE EMISSIONS REDUCTIO | | |
| | | | FOREST DEGRADATION AND THE | | |
| | | | DEVELOPING COUNTRIES, IN C | | |
| | | | G, AS WELL AS THE CARBON ST | | |
| | | | M SERVICES THEY SUSTAIN, WH THE INDIGENOUS PEOPLES AND | | |
| | | UNITIES. | THE INDIGENOUS PEOPLES AND | LOCAL | |
| | COMM | JNIIIES. | | | |
| | | | | | |
| 4b | (Code: |) (Expenses \$ | including grants of \$ |) (Revenue \$ |) |
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| | | | | | |
| 4c | (Code: |) (Expenses \$ | including grants of \$ |) (Revenue \$ |) |
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| <u> ۱</u> | Othern | rogram services (Describe on Scl | pedule () | | |
| 4U | (Expens | = | | ٠ \$ | |
| 40 | ` • | ogram service expenses | 5 258 953 | , ψ , | |

| Par | t IV Checklist of Required Schedules | | | |
|------|---|-----------|-----|------|
| | | | Yes | No |
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," | | | |
| | complete Schedule A | 1 | | X |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions. | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to | | | |
| _ | candidates for public office? If "Yes," complete Schedule C, Part I | 3 | | X |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) | ١. | | |
| _ | election in effect during the tax year? If "Yes," complete Schedule C, Part II | 4 | | |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, | _ | | 3,7 |
| • | assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If | | | |
| | "Yes," complete Schedule D, Part I | 6 | | Х |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | Δ. |
| • | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | Х |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," | _ | | - 21 |
| | complete Schedule D, Part III | 8 | | х |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a | | | |
| | custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or | | | |
| | debt negotiation services? If "Yes," complete Schedule D, Part IV | 9 | | Х |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | |
| | or in quasi endowments? If "Yes," complete Schedule D, Part V | 10 | | Х |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, | | | |
| | VII, VIII, IX, or X, as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," | | | |
| | complete Schedule D, Part VI | 11a | | Х |
| b | Did the organization report an amount for investments-other securities in Part X, line 12, that is 5% or more | | | |
| | of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | X |
| С | Did the organization report an amount for investments-program related in Part X, line 13, that is 5% or more | | | |
| | of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets | | | |
| | reported in Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | X |
| | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | X | |
| t | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| 40- | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | X | |
| 12 a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | 425 | 3.7 | |
| | Schedule D, Parts XI and XII. | 12a | Х | |
| D | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12h | | v |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 12b 13 | | X |
| | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | Х | Λ |
| | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, | 1-74 | 25 | |
| _ | fundraising, business, investment, and program service activities outside the United States, or aggregate | | | |
| | foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | 14b | Х | |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or | | | |
| | for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | Х |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other | | | |
| | assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | Х |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on | | | |
| | Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | Х |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on | | | |
| | Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | Х |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? | | | |
| | If "Yes," complete Schedule G, Part III | 19 | | Х |
| | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | Х |
| | of If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | _ | | |
| | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | | X |

| Part | Checklist of Required Schedules (continued) | | | |
|------------|---|-----|-----|------|
| | | | Yes | No |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | Х |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the | | | |
| | organization's current and former officers, directors, trustees, key employees, and highest compensated | | | |
| | employees? If "Yes," complete Schedule J | 23 | X | |
| 24 a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than | | | |
| _ u | \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b | | | |
| | | 24a | | 77 |
| | through 24d and complete Schedule K. If "No," go to line 25a | | | X |
| | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year | | | |
| | to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25 a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | Х |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior | | | |
| | year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? | | | |
| | If "Yes," complete Schedule L, Part I | 25b | | Х |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | | 26 | | 77 |
| 07 | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II. | 20 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key | | | |
| | employee, creator or founder, substantial contributor or employee thereof, a grant selection committee | | | |
| | member, or to a 35% controlled entity (including an employee thereof) or family member of any of these | | | |
| | persons? If "Yes," complete Schedule L, Part III | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, | | | |
| | Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | | | |
| | "Yes," complete Schedule L, Part IV | 28a | | Х |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | Х |
| | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | | | |
| | "Yes," complete Schedule L, Part IV | 28c | | Х |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i> | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified | | | - 21 |
| 30 | | 20 | | v |
| 0.4 | conservation contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," | | | |
| | complete Schedule N, Part II | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I. | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, | | | |
| | or IV, and Part V, line 1 | 34 | | Х |
| 35 a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | Х |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a | | | |
| | controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable | | | |
| | related organization? If "Yes," complete Schedule R, Part V, line 2 | 36 | | |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| 5, | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | Х |
| 20 | | 31 | | |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and | 20 | 7.7 | |
| Dow | 19? Note: All Form 990 filers are required to complete Schedule O | 38 | Х | |
| Part | | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | | | Yes | No |
| | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and | | | |
| | reportable gaming (gambling) winnings to prize winners? | 1c | Х | |
| | | | | |

| Form | 990 (2023) | | F | Page 5 |
|--------|---|-----|-----|---------------|
| Par | t V Statements Regarding Other IRS Filings and Tax Compliance (continued) | | Yes | No |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax | | | |
| | Statements, filed for the calendar year ending with or within the year covered by this return 2a 19 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | Х |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, | | | |
| | a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | X | |
| b | If "Yes," enter the name of the foreign country SPAIN | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | Х |
| С | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the | | | |
| | organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or | | | |
| | gifts were not tax deductible? | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods | 7- | | |
| | and services provided to the payor? | 7a | | |
| | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | 7c | | |
| لہ | required to file Form 8282? | 70 | | |
| | If "Yes," indicate the number of Forms 8282 filed during the year | 7e | | |
| e f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| _ | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | | | |
| | sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | |
| а | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | |
| | Gross income from members or shareholders | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources | | | |
| | against amounts due or received from them.) | | | |
| | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | 13a | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| h | Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which | | | |
| D | the organization is licensed to issue qualified health plans | | | |
| r | Enter the amount of reserves on hand | | | |
| | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | Х |
| | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> · · · · · | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | | | |
| - | excess parachute payment(s) during the year? | 15 | | Х |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | Х |
| | If "Yes," complete Form 4720, Schedule O. | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952, or 4953? | 17 | | |
| | If "Yes," complete Form 6069. | | | |

Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

| Sect | ion A. Governing Body and Management | • • • | | | | 21 |
|----------|---|----------|------------|---------|--------|---------|
| | gg | | | | Yes | No |
| 12 | Enter the number of voting members of the governing body at the end of the tax year | 1a | 6 | | | |
| ıa | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar | | <u> </u> | | | |
| h | committee, explain on Schedule O. Enter the number of voting members included on line 1a, above, who are independent | 1b | 6 | | | |
| ้า | - | | | 1 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business rel | | - | 2 | | Х |
| 3 | any other officer, director, trustee, or key employee? | | | _ | | |
| 3 | supervision of officers, directors, trustees, or key employees to a management company or other p | | | 3 | | Х |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was fi | | | 4 | | X |
| 5 | Did the organization make any significant changes to its governing documents since the prior Form 990 was in Did the organization become aware during the year of a significant diversion of the organization's a | | | 5 | | X |
| 6 | Did the organization become aware during the year of a significant diversion of the organizations and the organization have members or stockholders? | | | 6 | | X |
| | Did the organization have members of stockholders, or other persons who had the power to el | | | | | |
| 7a | | | | 7a | | Х |
| L | one or more members of the governing body? | | | - " | | - 21 |
| b | Are any governance decisions of the organization reserved to (or subject to approval | | | 7b | | Х |
| | stockholders, or persons other than the governing body? | | | 7.5 | | - 21 |
| 8 | Did the organization contemporaneously document the meetings held or written actions under the ways by the following: | епаке | n auring | | | |
| _ | the year by the following: | | | 8a | Х | |
| a | The governing body? | | | 8b | X | |
| a | Each committee with authority to act on behalf of the governing body? | | | 0.0 | 21 | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | | 9 | | Х |
| Secti | ion B. Policies (This Section B requests information about policies not required by the Inte | | | _ |) | 21 |
| | | | 101011010 | | Yes | No |
| 102 | Did the organization have local chapters, branches, or affiliates? | | | 10a | | X |
| | If "Yes," did the organization have written policies and procedures governing the activities of | | | | | |
| b | affiliates, and branches to ensure their operations are consistent with the organization's exempt pu | | - | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before fi | • | | 11a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | iiig iii | e ioiiii . | | | |
| 12a | Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i> | | | 12a | Х | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests t | | | | | |
| b | rise to conflicts? | | | 12b | Х | |
| ^ | Did the organization regularly and consistently monitor and enforce compliance with the p | | | | | |
| С | describe on Schedule O how this was done | - | | 12c | Х | |
| 12 | Did the organization have a written whistleblower policy? | | | 13 | X | |
| 13 14 | Did the organization have a written document retention and destruction policy? | | | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review ar | | | | | |
| 13 | independent persons, comparability data, and contemporaneous substantiation of the deliberation | | • | | | |
| • | The organization's CEO, Executive Director, or top management official | | | 15a | | Х |
| a b | Other officers or key employees of the organization | | | 15b | | X |
| b | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | 1010 | | |
| 162 | Did the organization invest in, contribute assets to, or participate in a joint venture or simila | r arra | ngement | | | |
| IVa | with a taxable entity during the year? | i aiic | ingement | 16a | | Х |
| h | If "Yes," did the organization follow a written policy or procedure requiring the organization | to ev | aluate its | | | |
| b | participation in joint venture arrangements under applicable federal tax law, and take steps to | | | | | |
| | organization's exempt status with respect to such arrangements? | | | 16b | | |
| Secti | ion C. Disclosure | | | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed NY, | | | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), | 990 | and 990-7 | (sec | tion 5 | (01(c) |
| .0 | (3)s only) available for public inspection. Indicate how you made these available. Check all that ap Own website Another's website X Upon request Other (explain on Sc | ply. | | (000 | | .01(0) |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing document and financial statements available to the public during the tax year. | nents, | conflict o | f inter | est p | oolicy, |
| 20 | State the name, address, and telephone number of the person who possesses the organization's k KATHERINE ZAMSKY, 287 PARK AVENUE SUITE 422 NEW YORK, NY 10010 | oooks | and record | S. | | |

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| Name and title | Average hours per week (list any hours for | | (D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations | | | |
|--------------------------------|--|---|---|---|--|----------|------|---------|
| | | | | ed | | | | |
| (1) ERON BLOOMGARDEN | 40.00 | | | | | | | |
| FOUNDER/CEO | NONE | | Х | | | 306,767. | NONE | 19,464. |
| (2) ROCIO SANZ CORTES | 40.00 | | | | | - | | |
| EXEC. VP, GLOBAL ORIGINATION | NONE | | | Х | | 225,660. | NONE | 9,223. |
| (3) KATHERINE ZAMSKY | 40.00 | | | | | | | |
| CHIEF FINANCIAL OFFICER | NONE | | | Х | | 200,060. | NONE | 18,153. |
| (4) JONATHAN SHEPARD | 40.00 | | | | | | | |
| CHIEF OPERATING OFFICER | NONE | | | Х | | 201,215. | NONE | 16,292. |
| (5) EDWINA MCKECHNIE | 40.00 | | | | | | | |
| EXEC. VP, CORPORATE ENGAGEMENT | NONE | | | Х | | 190,516. | NONE | 16,137. |
| (6) SEAN FRISBY | 40.00 | | | | | | | |
| CHIEF PARTNERSHIP OFFICER | NONE | | | Х | | 181,101. | NONE | 12,219. |
| (7) LORENZO BERNASCONI | 1.00 | | | | | | | |
| CHAIRPERSON | NONE | Х | Х | | | NONE | NONE | NONE |
| (8) PETER KNIGHT | 1.00 | | | | | | | |
| SECRETARY | NONE | Х | Х | | | NONE | NONE | NONE |
| (9) MAHUA ACHARYA | 1.00 | | | | | | | |
| TREASURER | NONE | X | Х | | | NONE | NONE | NONE |
| (10) NAOKO ISHII | 1.00 | | | | | | | |
| DIRECTOR | NONE | X | | | | NONE | NONE | NONE |
| (11) RICHARD KAUFFMAN | 1.00 | | | | | | | |
| DIRECTOR | NONE | X | | | | NONE | NONE | NONE |
| (12) NAT KEOHANE | 1.00 | | | | | | | |
| DIRECTOR | NONE | Х | | | | NONE | NONE | NONE |
| (13) | | | | | | | | |
| (14) | | | | | | | | |

Form **990** (2023)

| Form | 990 (2023) | | | | | | | | | | | | P | age 8 |
|------|--|-----------------------------|---|---------------------|-------------------|--------------|------------------------------|-------------|----------------------|-----------------------|----------|---------------|-------------------|-------|
| Pa | rt VII Section A. Officers, Directors, Tru | ustees, Ke | y En | nplo | ye | es, | and I | ligl | hest Compensat | ed Emplo | yees (c | ontinue | d) | |
| | (A) | (B) | | | ((| C) | | | (D) | (E) | | | (F) | |
| | Name and title | Average | Position (do not check more than box, unless person is bot) | | | | | | Reportable | Reporta | able | Es | timated | |
| | | hours per | | | | | | | compensation | compensati | I | | | |
| | | week (list any hours for | office | er and | | | is both or/trust | | from | relate | | | other oensatio | nn. |
| | | related | Individual trustee or director | 5 | | | | _ | the organization | organiza (W-2/1099 | | | om the |) |
| | | organizations | divic | stitu | Officer | Key employee | ghe | Former | (W-2/1099-MISC) | (W-2/1033 | -wilde) | orga | anizatio | n |
| | | below dotted | lual | lion | ¬ | nplc | st co | ٦ | , | | | | related | |
| | | line) | trus | Institutional trust | | yee | mp | | | | | orga | nization | is |
| | | | tee | uste | | | ens | | | | | | | |
| | | | | Ď | | | Highest compensated employee | | | | | | | |
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| | | L | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 1b | Sub-total | | | | | | | > | 1,305,319. | | NONE | | 91, | 488. |
| С | Total from continuation sheets to Part VII, S | ection A | | • | | | | > | NONE | | NONE | |] | NONE |
| d | Total (add lines 1b and 1c) | | | | | | | > | 1,305,319. | | NONE | | 91, | 488. |
| | Total number of individuals (including but not | | | | | | | o re | ceived more than | \$100,000 | of | | | |
| | reportable compensation from the organization | | | | | | 12 | | | | | | | |
| | | | | | | | | | | | | | Yes | No |
| 3 | Did the organization list any former office | er directo | or or | trı | ıste | e | kev e | mn | lovee or highes | t compens | sated | | | |
| • | employee on line 1a? If "Yes," complete Sched | | | | | | | | | | | 3 | | Х |
| | • • | | | | | | | | | | | | | |
| 4 | For any individual listed on line 1a, is the organization and related organizations gro | | | | | | | | | | | | | |
| | individual | | | | | | | | complete Scriedu | ie J ioi | Sucri | 4 | Х | |
| _ | | | | | | | | | rolated armonization | | امدا | - | 21 | |
| | Did any person listed on line 1a receive or for services rendered to the organization? If "You | | | | | | | | | | | 5 | | X |
| | ction B. Independent Contractors | os, comple | 10 OUI | icul | ii c J | , 101 | Sucil | μθι | 3011 | <u> </u> | | J | | Λ |
| | Complete this table for your five highest com | nonacted i | ndon | ande | nt. | 000 | trooto | ro t | hat received more | than \$100 | 0.000.00 | £ | | |
| 1 | compensation from the organization. Report of year. | | | | | | | | | | | | | |
| | (A) | | | | | | | Т | (B) | | | (C) | | |
| | SEE SCHEDULE O Name and business add | dress | | | | | | | Description of se | rvices | С | رت) ompens | ation | |
| | | | | | | | | + | | | | • | | |
| | | | | | | | | -1 | | | 1 | | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 3

Part VIII Statement of Revenue

| Check if Schedule O contains a response or note to any line in this Part VIII | | | | | | | | | | | |
|---|---------|--|-------------------|----------------------|--|--------------------------------------|---|--|--|--|--|
| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | | | | |
| ts, | 1a | Federated campaigns 1a | | | | | | | | | |
| Contributions, Gifts, Grants, and Other Similar Amounts | b | Membership dues 1b | | | | | | | | | |
| פֿע | С | Fundraising events 1c | | | | | | | | | |
| fts, ır A | d | Related organizations 1d | | | | | | | | | |
| ija Sija | е | Government grants (contributions) 1e | 4,695,410. | | | | | | | | |
| ns, Sin | f | All other contributions, gifts, grants, | | | | | | | | | |
| utio er | | and similar amounts not included above . 1f | 1,171,800. | | | | | | | | |
| gh | g | Noncash contributions included in | | | | | | | | | |
| ont. | | lines 1a-1f | \$ | | | | | | | | |
| <u>a</u> | h | Total. Add lines 1a-1f | | 5,867,210. | | | | | | | |
| | | | Business Code | | | | | | | | |
| Program Service Revenue | 2a | | | | | | | | | | |
| er. | b | | | | | | | | | | |
| n en | С | | | | | | | | | | |
| lrar ?ev | d | | | | | | | | | | |
| rog | е | | | | | | | | | | |
| Δ. | f | All other program service revenue | | | | | | | | | |
| | g | Total. Add lines 2a-2f | | NONE | | | | | | | |
| | 3 | Investment income (including dividends, | | | | | | | | | |
| | | other similar amounts) | | NONE | | | | | | | |
| | 4 5 | Income from investment of tax-exempt bond | | NONE NONE | | | | | | | |
| | " | Royalties | (ii) Personal | NONE | | | | | | | |
| | 6a | Gross rents 6a | () | | | | | | | | |
| | b | Less: rental expenses 6b | | | | | | | | | |
| | , | Rental income or (loss) 6c NONE | NONE | | | | | | | | |
| | d | Net rental income or (loss) | | NONE | | | | | | | |
| | 7a | Gross amount from (i) Securities | (ii) Other | | | | | | | | |
| | | sales of assets | | | | | | | | | |
| | | other than inventory 7a | | | | | | | | | |
| <u>e</u> | b | Less: cost or other basis | | | | | | | | | |
| Revenue | | and sales expenses 7b | | | | | | | | | |
| Şe^ | С | Gain or (loss) 7c | | | | | | | | | |
| | d | Net gain or (loss) | | NONE | | | | | | | |
| Other | 8a | Gross income from fundraising | | | | | | | | | |
| O | | events (not including \$ | | | | | | | | | |
| | | of contributions reported on line | | | | | | | | | |
| | | 1c). See Part IV, line 18 8a | NONE | | | | | | | | |
| | b | Less: direct expenses 8b | NONE | | | | | | | | |
| | С | Net income or (loss) from fundraising events | | NONE | | | | | | | |
| | 9a | Gross income from gaming | NONE | | | | | | | | |
| | | activities. See Part IV, line 19 9a Less: direct expenses 9b | NONE | | | | | | | | |
| | b | Less: direct expenses Net income or (loss) from gaming activities | | NONE | | | | | | | |
| | | | | NONE | | | | | | | |
| | 10a | Gross sales of inventory, less returns and allowances | NONE | | | | | | | | |
| | b | Less: cost of goods sold | NONE | | | | | | | | |
| | C | Net income or (loss) from sales of inventory | | NONE | | | | | | | |
| <u>s</u> | | | Business Code | | | | | | | | |
| eor Te | 11a | OTHER INCOME | 900099 | 3,853. | | | 3,853. | | | | |
| lan ent | b | | | | | | | | | | |
| se/ | С | | | | | | | | | | |
| Miscellaneous Revenue | d | All other revenue | | | | | | | | | |
| | | Total. Add lines 11a-11d | | 3,853. | | | | | | | |
| JSA | 12 | Total revenue. See instructions | | 5,871,063. | | NONE | 3,853. | | | | |
| | 1 2.000 | | 0 7722 7 6 | 1 | | | Form 990 (2023) | | | | |
| | /4 | 95QC 702V 11/12/2024 11:20:1 | .9 V 4 3 - / . OF | | | | 13 | | | | |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

| Check if Schedule O contains a response or note to any line in this Part IX | | | | | | | | | | | |
|---|--|-----------------------|------------------------|-----------------------|----------------------------|--|--|--|--|--|--|
| Do | not include amounts reported on lines 6b, 7b, | (A) Total expenses | (B) Program service | (C) Management and | (D) Fundraising | | | | | | |
| 8b, | 9b, and 10b of Part VIII. | Total expenses | expenses | general expenses | expenses | | | | | | |
| 1 | Grants and other assistance to domestic organizations | | | | | | | | | | |
| | and domestic governments. See Part IV, line 21 | NONE | | | | | | | | | |
| 2 | Grants and other assistance to domestic | | | | | | | | | | |
| | individuals. See Part IV, line 22 | NONE | | | | | | | | | |
| 3 | Grants and other assistance to foreign | | | | | | | | | | |
| | organizations, foreign governments, and | | | | | | | | | | |
| | foreign individuals. See Part IV, lines 15 and 16 | NONE | | | | | | | | | |
| 4 | Benefits paid to or for members | NONE | | | | | | | | | |
| 5 | Compensation of current officers, directors, | | | | | | | | | | |
| | trustees, and key employees | 326,231. | 270,099. | 54,905. | 1,227. | | | | | | |
| 6 | Compensation not included above to disqualified | | | | | | | | | | |
| | persons (as defined under section 4958(f)(1)) and | | | | | | | | | | |
| | persons described in section 4958(c)(3)(B) | NONE | | | | | | | | | |
| 7 | Other salaries and wages | 3,150,070. | 2,607,819. | 530,106. | 12,145. | | | | | | |
| 8 | Pension plan accruals and contributions (include | 132,133. | 109,561. | 22,271. | 301. | | | | | | |
| - | section 401(k) and 403(b) employer contributions) | | | | | | | | | | |
| 9 | Other employee benefits | 208,133. | 172,577. | 35,081. | 475. | | | | | | |
| 10 | Payroll taxes | 793,241. | 657,731. | 133,701. | 1,809. | | | | | | |
| 11 | Fees for services (nonemployees): | , , | , | , - | , | | | | | | |
| | Management | NONE | | | | | | | | | |
| | Legal | 266,296. | 247,653. | 18,643. | | | | | | | |
| | Accounting | 73,529. | | 73,529. | | | | | | | |
| | Lobbying | NONE | | , | | | | | | | |
| | Professional fundraising services. See Part IV, line 17 | NONE | | | | | | | | | |
| | Investment management fees | NONE | | | | | | | | | |
| | Other. (If line 11g amount exceeds 10% of line 25, column | 110112 | | | | | | | | | |
| 9 | · · · · · · · · · · · · · · · · · · · | 626,558. | 606,465. | 20,093. | | | | | | | |
| 12 | (A), amount, list line 11g expenses on Schedule O.) Advertising and promotion | 45,029. | 45,029. | 20,000. | | | | | | | |
| 13 | Office expenses | 31,172. | 19,283. | 11,889. | | | | | | | |
| 14 | Information technology | 20,771. | 17,203. | 20,771. | | | | | | | |
| 15 | Royalties | NONE | | 20,771: | | | | | | | |
| 16 | | 67,205. | 50,705. | 16,500. | | | | | | | |
| 17 | Occupancy | 307,820. | 304,536. | 3,284. | | | | | | | |
| 18 | Travel Payments of travel or entertainment expenses | 307,020. | 301,330. | 3,201. | | | | | | | |
| 10 | for any federal, state, or local public officials | NONE | | | | | | | | | |
| 10 | Conferences, conventions, and meetings | 52,937. | 52,937. | | | | | | | | |
| 19 | - | NONE | 32,337. | | | | | | | | |
| 20 | Interest | NONE | | | | | | | | | |
| 21 | Payments to affiliates Depreciation, depletion, and amortization | NONE | | | | | | | | | |
| 22 | | 27,026. | 27,026. | | | | | | | | |
| 23 | Insurance | 21,020. | 21,020. | | | | | | | | |
| 24 | Other expenses. Itemize expenses not covered | | | | | | | | | | |
| | above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column | | | | | | | | | | |
| | (A), amount, list line 24e expenses on Schedule O.) | | | | | | | | | | |
| | · · · · · · · · · · · · · · · · · · · | 100 121 | 72 422 | 25 600 | | | | | | | |
| | SUBSCRIPTIONS | 108,131. | 72,433. | 35,698. | | | | | | | |
| | RECRUITMENT | 13,874. | 10,197. | 3,677. | 1 000 | | | | | | |
| | NON-CAPITAL EQUIPMENT | 4,471. | 3,202. | EF 174 | 1,269. | | | | | | |
| | OTHER EXPENSES | 56,874. | 1,700. | 55,174. | | | | | | | |
| | All other expenses | C 211 F01 | E 050 050 | 1 025 200 | 10.000 | | | | | | |
| | Total functional expenses. Add lines 1 through 24e Joint costs. Complete this line only if the | 6,311,501. | 5,258,953. | 1,035,322. | 17,226. | | | | | | |
| 20 | organization reported in column (B) joint costs | | | | | | | | | | |
| | from a combined educational campaign and | | | | | | | | | | |
| | fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720) | | | | | | | | | | |
| | 10110Willing 001 30-2 (A00 930-720) | | | | Form 990 (2023) | | | | | | |

Part X Balance Sheet

| | ILA | Check if Schedule O contains a response or note to any line in this Pa | art X | | |
|--------------------------------|----------|---|--------------------------|-----|---------------------------------------|
| | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | 1,649,860. | 1 | 22,753,457. |
| | 2 | Savings and temporary cash investments | NONE | 2 | NONE |
| | 3 | Pledges and grants receivable, net | NONE | 3 | NONE |
| | 4 | Accounts receivable, net | 3,470,949. | 4 | 3,806,287. |
| | 5 | Loans and other receivables from any current or former officer, director, | | | |
| | | trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | | controlled entity or family member of any of these persons | NONE | 5 | NONE |
| | 6 | Loans and other receivables from other disqualified persons (as defined | | | |
| | | under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | NONE | 6 | NONE |
| ß | 7 | Notes and loans receivable, net | NONE | 7 | NONE |
| Assets | 8 | Inventories for sale or use | NONE | | NONE |
| As | 9 | Prepaid expenses and deferred charges | 27,925. | 9 | 31,243. |
| | - | Land, buildings, and equipment: cost or other | 2.,,220. | | 31,213 |
| | | basis. Complete Part VI of Schedule D 10a | | | |
| | h | Less: accumulated depreciation | NONE | 100 | |
| | 11 | Investments - publicly traded securities | NONE | | NONE |
| | 12 | Investments - other securities. See Part IV, line 11 | NONE | | NONE |
| | 13 | Investments - other securities. See Part IV, line 11. | NONE | | NONE |
| | 14 | | | | |
| | | Intangible assets | NONE | | NONE |
| | 15 | Other assets. See Part IV, line 11 | 109,049. | 15 | 64,855. |
| _ | 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 5,257,783. | 16 | 26,655,842. |
| | 17 | Accounts payable and accrued expenses | 171,318. | 17 | 169,504. |
| | 18 | Grants payable | NONE | | NONE |
| | 19 | Deferred revenue | NONE | | 15,690,280. |
| | 20 | Tax-exempt bond liabilities | NONE | | NONE |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | NONE | 21 | NONE |
| es | 22 | Loans and other payables to any current or former officer, director, | | | |
| Liabilities | | trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| jab | | controlled entity or family member of any of these persons | NONE | 22 | NONE |
| - | 23 | Secured mortgages and notes payable to unrelated third parties | NONE | 23 | NONE |
| | 24 | Unsecured notes and loans payable to unrelated third parties | NONE | 24 | 5,835,000. |
| | 25 | Other liabilities (including federal income tax, payables to related third | | | |
| | | parties, and other liabilities not included on lines 17-24). Complete Part X | | | |
| | | of Schedule D | 64,181. | 25 | 269,002. |
| | 26 | Total liabilities. Add lines 17 through 25 | 235,499. | 26 | 21,963,786. |
| seou | | Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. | | | |
| lar | 27 | Net assets without donor restrictions | 1,804,439. | 27 | 260,153. |
| B | 28 | Net assets with donor restrictions | 3,217,845. | 28 | 4,431,903. |
| Assets or Fund Balances | | Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. | 2,221,222 | | 2, 202, 200 |
| ō | 29 | Capital stock or trust principal, or current funds | | 20 | |
| şţs | 29 30 | | + | 29 | |
| SS | | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| Ā | 31 | Retained earnings, endowment, accumulated income, or other funds | F 000 001 | 31 | 4 600 055 |
| Ž | 32 | Total lie bilities and not seed // und balances | 5,022,284. | 32 | 4,692,056. |
| | 33 | Total liabilities and net assets/fund balances | 5,257,783. | 33 | 26,655,842. Form 990 (2023) |

| orm 99 | 0 (2023) | | | | Pa | ge IZ |
|--------|--|---------|-----|-------|-------|-------------|
| Part : | XI Reconciliation of Net Assets | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | | . X |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | | 5,8 | 71, | 063 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | 6,3 | 11, | <u>501</u> |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | -4 | 40, | <u>438</u> |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | | 5,0 | 22, | <u> 284</u> |
| 5 | Net unrealized gains (losses) on investments | 5 | | | | |
| 6 | Donated services and use of facilities | 6 | | | | |
| 7 | Investment expenses | 7 | | | | |
| 8 | Prior period adjustments | 8 | | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | 1 | 10, | 210 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line | | | | | |
| | 32, column (B)) | 10 | | 4,6 | 92, | <u>056</u> |
| Part | | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | | Ш |
| | | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," ex | plain | on | | | |
| | Schedule O. | | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | | 2a | | _X_ |
| | If "Yes," check a box below to indicate whether the financial statements for the year were com- | piled | or | | | |
| | reviewed on a separate basis, consolidated basis, or both: | | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | | 2b | _X_ | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audit | ted o | n a | | | |
| | separate basis, consolidated basis, or both: | | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for over | _ | | | | 3.7 |
| | the audit, review, or compilation of its financial statements and selection of an independent accounta | | | 2c | | _X_ |
| | If the organization changed either its oversight process or selection process during the tax year, ex | plain | on | | | |
| | Schedule O. | | | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set for | | | ا ء ا | | 37 |
| _ | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | | 3a | | _X_ |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not und | | | 3b | | |
| | required audit or audits, explain why on Schedule O and describe any steps taken to undergo such au | idits . | | | aan | (2023) |
| | | | | LOHIN | J J U | (८८८३) |

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service **Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

| Name of the organization | | | Employer identification number |
|---|---|---|--|
| EMERGENT FOREST FI | NANCE ACCELERATOR, INC. | | 84-3053724 |
| Organization type (check of | ne): | | |
| Filers of: | Section: | | |
| Form 990 or 990-EZ | X 501(c)(4) (enter number) organization | | |
| | 4947(a)(1) nonexempt charitable trust not treated | d as a private fou | ındation |
| | 527 political organization | | |
| Form 990-PF | 501(c)(3) exempt private foundation | | |
| | 4947(a)(1) nonexempt charitable trust treated as | a private foundat | tion |
| | 501(c)(3) taxable private foundation | | |
| General Rule X For an organizati or more (in mone | on filing Form 990, 990-EZ, or 990-PF that received, during to or property) from any one contributor. Complete Parts I and | the year, contribu | utions totaling \$5,000 |
| contributor's tota Special Rules | contributions. | | |
| regulations under 16b, and that rec (2) 2% of the am | on described in section 501(c)(3) filling Form 990 or 990-EZ to sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedelived from any one contributor, during the year, total contribution ount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line | dule A (Form 990) utions of the grea e 1. Complete Pa |), Part II, line 13, 16a, or iter of (1) \$5,000; or irts I and II. |
| contributor, durir literary, or educa | on described in section 501(c)(7), (8), or (10) filing Form 990 by the year, total contributions of more than \$1,000 exclusively tional purposes, or for the prevention of cruelty to children or b) instead of the contributor name and address), II, and III. | ly for religious, ch | naritable, scientific, |
| contributor, durin contributions tota during the year fo General Rule app | on described in section 501(c)(7), (8), or (10) filing Form 990 g the year, contributions exclusively for religious, charitable, elled more than \$1,000. If this box is checked, enter here the tor an exclusively religious, charitable, etc., purpose. Don't complies to this organization because it received nonexclusively religions remove during the year | etc., purposes, but total contributions nplete any of the pigious, charitable | ut no such s that were received parts unless the e, etc., contributions |
| _ | nat isn't covered by the General Rule and/or the Special Rules | | |

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2023)

Name of organization EMERGENT FOREST FINANCE ACCELERATOR, INC. Employer identification number 84-3053724

| Part I | Contributors (see instructions). | Use duplicate copies of Part I if additional space is needed. |
|--------|----------------------------------|---|
| | | |

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|--|
| 1_ | N/A | \$2,068,391. | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 2 | N/A | \$1,705,231. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 3 | N/A | \$1,161,800. | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 4 | N/A | \$921,788. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 5 | N/A | \$10,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |

Page 3 Name of organization Employer identification number EMERGENT FOREST FINANCE ACCELERATOR, INC. 84-3053724

| rt II | Noncash Property | (see instructions) | Use duplicate copies | s of Part II if additional si | pace is needed |
|-------|------------------|--------------------|----------------------|-------------------------------|----------------|

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---------------------------|--|---|----------------------|
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |

Schedule B (Form 990) (2023) Page **4**

Name of organization **Employer identification number** EMERGENT FOREST FINANCE ACCELERATOR, INC. 84-3053724 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. (b) Purpose of gift (c) Use of gift (d) Description of how gift is held from Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

Schedule B (Form 990) (2023)

20

SCHEDULE D (Form 990)

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Open to Public

OMB No. 1545-0047

Department of the Treasury

Go to www.irs.gov/Form990 for instructions and the latest information. Inspection Internal Revenue Service Name of the organization Employer identification number EMERGENT FOREST FINANCE ACCELERATOR, INC. 84-3053724 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts 1 2 Aggregate value of contributions to (during year) . 3 Aggregate value of grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised 5 funds are the organization's property, subject to the organization's exclusive legal control? Yes Nο Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used 6 only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose Yes No **Conservation Easements** Part II Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation 2 Held at the End of the Tax Year easement on the last day of the tax year. 2a 2b 2c Number of conservation easements on a certified historic structure included on line 2a . . Number of conservation easements included on line 2c acquired after July 25, 2006, and 2d Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the 3 Number of states where property subject to conservation easement is located _ Does the organization have a written policy regarding the periodic monitoring, inspection, handling of 5 violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 7 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) 8 and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered "Yes" on Form 990, Part IV, line 8. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(ii) Assets included in Form 990, Part X.....\$_

following amounts required to be reported under FASB ASC 958 relating to these items:

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 Page 2

| Pa | rt III Organizations Maintaini | ing Collections o | f Art, Histo | rical Tre | asures, | or Other | Similar Assets (| continued) | |
|------|---|-----------------------|-------------------------|-------------|-------------------------|-------------|----------------------|----------------|--------|
| 3 | Using the organization's acquisition | on, accession, and | other recor | ds, check | c any of t | he follow | ring that make sign | nificant use | of its |
| | collection items (check all that app | ly). | | _ | | | | | |
| а | Public exhibition | | d | Loan | or exchan | ge progra | m | | |
| b | Scholarly research | | е | Other | | | | | |
| С | Preservation for future gene | rations | | | | | | | |
| 4 | Provide a description of the organ | nization's collection | ns and expla | ain how t | hey furth | er the or | ganization's exemp | t purpose in | Part |
| | XIII. | | | | | | | | |
| 5 | During the year, did the organization | | | | | | _ | | _ |
| | assets to be sold to raise funds rath | | ntained as pa | rt of the | organizati | on's collec | ction? | Yes | No |
| Pa | rt IV Escrow and Custodial A Complete if the organiza 990, Part X, line 21. | • | ∕es" on For | m 990, F | Part IV, Iir | ne 9, or r | eported an amou | nt on Form | |
| 1a | Is the organization an agent, trus | tee, custodian or | other interm | nediary fo | or contrib | utions or | other assets not | | |
| | included on Form 990, Part X? | | | | | | | Yes | No |
| b | If "Yes," explain the arrangement i | | | | | | | | _ |
| | | | | | | | Amount | | |
| С | Beginning balance | | | | 1 | С | | | |
| d | Additions during the year | | | | 1 | d | | | |
| е | Distributions during the year | | | | 1 | е | | | |
| f | Ending balance | | | | | | | | |
| | Did the organization include an am | | | | | | | Yes | No |
| b | If "Yes," explain the arrangement i | n Part XIII. Check | here if the e | xplanation | has been | provided | in Part XIII | | |
| Pa | rt V Endowment Funds | | | | | | | | |
| | Complete if the organiza | | | | | | Γ | | |
| | | (a) Current year | (b) Pric | r year | (c) Two y | ears back | (d) Three years back | (e) Four years | back |
| 1a | Beginning of year balance | | | | | | | | |
| b | Contributions | | | | | | | | |
| С | Net investment earnings, gains, | | | | | | | | |
| | and losses | | | | | | | | |
| d | Grants or scholarships | | | | | | | | |
| е | Other expenditures for facilities | | | | | | | | |
| | and programs | | | | | | | | |
| f | Administrative expenses | | | | | | | | |
| g | End of year balance | | | | | | | | |
| 2 | Provide the estimated percentage | | | e (line 1g, | column (a | a)) held as | : | | |
| а | Board designated or quasi-endown | | . % | | | | | | |
| b | Permanent endowment % | % | | | | | | | |
| С | Term endowment % The percentages on lines 2a, 2b, a | | 1 1000/ | | | | | | |
| 32 | Are there endowment funds not in | • | | ation that | are held | and admir | nistered for the | | |
| Ja | organization by: | the possession of | the organiza | ation that | are riela e | and admin | iistered for the | Yes | No |
| | (i) Unrelated organizations? | | | | | | | 3a(i) | |
| | (ii) Related organizations? | | | | | | | 3a(ii) | |
| h | If "Yes" on line 3a(ii), are the relate | | | | | | | 3b | |
| 4 | Describe in Part XIII the intended u | | | | | | | | |
| | rt VI Land, Buildings, and Equ | uipment | | | | | | | |
| | Complete if the organize | ation answered "` | | | | | | |) |
| | Description of property | | or other basis estment) | | or other basis ther) | | cumulated (deciation | l) Book value | |
| 1a | Land | , | | (- | | | | | |
| b | Buildings | | | | | | | | |
| С | Leasehold improvements | | | | | | | | |
| d | Equipment | | | | | | | | |
| _е | Other | | | | | | | | |
| Tota | I. Add lines 1a through 1e. (Column | n (d) must equal Fo | rm 990, Part | X, line 10 | c, column | (B)) | | | |

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 Page 3

| Part VII | Investments - Other Securities Complete if the organization answered | 1 "Ves" on Form 990 |) Part IV line 11h See Form 900 | Part Y line 12 |
|------------|--|---------------------|---------------------------------------|------------------|
| | (a) Description of security or category | (b) Book value | (c) Method of valuati | |
| | (including name of security) | (b) BOOK Value | Cost or end-of-year mark | |
| | al derivatives | | | |
| | held equity interests | | | |
| | | | | |
| (A) | | | | |
| (B) | | | | |
| (C) | | | | |
| (D) | | | | |
| (E) (F) | | | | |
| (G) | | | | |
| (H) | | | | |
| | n (b) must equal Form 990, Part X, line 12, col. (B)) | | | |
| Part VIII | Investments - Program Related Complete if the organization answered | d "Yes" on Form 990 | Part IV. line 11c. See Form 990. | Part X. line 13. |
| | (a) Description of investment | (b) Book value | (c) Method of valuati | |
| | | | Cost or end-of-year mark | et value |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) (9) | | | | |
| | n (b) must equal Form 990, Part X, line 13, col. (B)) | | | |
| Part IX | Other Assets Complete if the organization answered | d "Yes" on Form 990 |). Part IV. line 11d. See Form 990. | Part X. line 15. |
| | | escription | | (b) Book value |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | uma (h) must aqual Farm 000 Part V lina 15 | and (D)) | | |
| | umn (b) must equal Form 990, Part X, line 15, Other Liabilities | COI. (B)) | | |
| Part X | Complete if the organization answered line 25. | d "Yes" on Form 990 |), Part IV, line 11e or 11f. See Form | m 990, Part X, |
| 1. | | otion of liability | | (b) Book value |
| _ ` ' | ral income taxes | | | |
| | ACT LIABILITIES | | | 225,000 |
| | LIABILITY | | | 44,002 |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | nn (b) must equal Form 990. Part X. line 25. col. (B)) | | | 269 002 |

^{2.} Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .

Page 4 Schedule D (Form 990) 2023

| Ocneaa | .c B (1 0111 000) 2020 | | r agc - |
|--------|---|-----------|---|
| Part | Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | n | |
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 7,975,337. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| а | Net unrealized gains (losses) on investments | | |
| b | Donated services and use of facilities | | |
| C | Recoveries of prior year grants | | |
| d | Other (Describe in Part XIII.) | | |
| е | Add lines 2a through 2d | 2e | 2,104,274. |
| 3 | Subtract line 2e from line 1 | 3 | 5,871,063. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b 4a | | |
| b | Other (Describe in Part XIII.) | | |
| С | Add lines 4a and 4b | 4c | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | 5,871,063. |
| Part | Reconciliation of Expenses per Audited Financial Statements With Expenses per Retu Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | ırn | |
| 1 | Total expenses and losses per audited financial statements | 1 | 8,415,775. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| а | Donated services and use of facilities | | |
| b | Prior year adjustments | | |
| С | Other losses | | |
| d | Other (Describe in Part XIII.) | | |
| е | Add lines 2a through 2d | 2e | 2,104,274. |
| 3 | Subtract line 2e from line 1 | 3 | 6,311,501. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b 4a | | |
| b | Other (Describe in Part XIII.) | | |
| | Add lines 4a and 4b | 4c | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.). | 5 | 6,311,501. |
| | XIII Supplemental Information e the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; F |) o # \ / | line 4. Dort V line |
| | e the descriptions required for Fart II, lines 3, 5, and 9, Fart III, lines 1a and 4, Fart IV, lines 1b and 2b, F : XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform | | |
| SEE | SUPPLEMENTAL PAGE | | |
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| | | | |
| | | | |

Schedule D (Form 990) 2023 Page **5**

Part XIII Supplemental Information (continued)

PART X, LINE 2:

UNDER GAAP, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT ASSOCIATED WITH TAX POSITIONS TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL NOT BE SUSTAINED UPON EXAMINATION BY A TAXING AUTHORITY. THE ORGANIZATION DOES NOT BELIEVE IT HAS TAKEN ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT HAS NOT RECORDED ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY A TAXING AUTHORITY. AS OF DECEMBER 31, 2023, THE ORGANIZATION WAS NOT SUBJECT TO ANY EXAMINATION BY A TAXING AUTHORITY.

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name of the organization **Employer identification number** 84-3053724 EMERGENT FOREST FINANCE ACCELERATOR, INC. General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Part I Form 990, Part IV, line 14b. For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.) (c) Number of (a) Region (b) Number (d) Activities conducted in the (e) If activity listed in (d) is (f) Total émployees, of offices in expenditures for region (by type) (such as, a program service, agents, and the region fundraising, program services, describe specific type of and investments independent investments, grants to recipients service(s) in the region in the region contractors located in the region) in the region (1) EUROPE NONE 7 PROGRAM SERVICES PROGRAM SERVICES 775,290. 12 PROGRAM SERVICES PROGRAM SERVICES (2) EUROPE 634,163. (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)(14)(15) (16)(17)Subtotal 1 19. 1,409,453. 3a

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Total from continuation sheets to Part I Totals (add lines 3a and 3b)

Schedule F (Form 990) 2023

1,409,453.

Schedule F (Form 990) 2023

| Part II | Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed. | | | | | | | | |
|---------|---|--|---------------------------|----------------------|--------------------------|---------------------------------|----------------------------------|---|--|
| 1 | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of noncash assistance | (h) Description of noncash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |
| (8) | | | | | | | | | |
| (9) | | | | | | | | | |
| (10) | | | | | | | | | |
| (11) | | | | | | | | | |
| (12) | | | | | | | | | |
| (13) | | | | | | | | | |
| (14) | | | | | | | | | |
| (15) | | | | | | | | | |
| (16) | | | | | | | | | |
| exe | er total number of recipient org mpt 501(c)(3) organization by the | ne IRS, or for which th | ne grantee or counsel has | provided a sec | tion 501(c)(3) equiv | alency letter | | | |
| 3 Ente | er total number of other organiz | ations or entities | | | | | | | |

Schedule F (Form 990) 2023

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of noncash assistance | (g) Description of noncash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---------------------------------|------------|--------------------------|--------------------------|---------------------------------|--|---|--|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| <u>(7)</u> | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |
| (13) | | | | | | | |
| (14) | | | | | | | |
| (15) | | | | | | | |
| (16) | | | | | | | |
| (17) | | | | | | | |
| (18) | | | | | | | odulo E (Form 990) 2022 |

Page 4 Schedule F (Form 990) 2023

Part IV Foreign Forms

| 1 | Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926) | Yes | X | No |
|---|---|-----|---|----|
| 2 | Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990) | Yes | X | No |
| 3 | Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471) | Yes | X | No |
| 4 | Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621) | Yes | X | No |
| 5 | Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865) | Yes | X | No |
| 6 | Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990) | Yes | X | No |

Schedule F (Form 990) 2023

SCHEDULE J (Form 990)

Compensation InformationFor certain Officers, Directors, Trustees, Key Employees, and Highest

Compensated Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

2023
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Name of the organization

Go to www.irs.gov/Form990 for instructions and the latest information.

EMERGENT FOREST FINANCE ACCELERATOR, INC.

Employer identification number 84-3053724

| Part | Questions Regarding Compensation | | | |
|------|---|----|-----|----|
| | | | Yes | No |
| 1a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | | |
| | First-class or charter travel Housing allowance or residence for personal use | | | |
| | Travel for companions Payments for business use of personal residence | | | |
| | Tax indemnification and gross-up payments Health or social club dues or initiation fees | | | |
| | Discretionary spending account Personal services (such as maid, chauffeur, chef) | | | |
| | | | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment | | | |
| | or réimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all | | | |
| | directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line | | | |
| | 1a? | 2 | | |
| 3 | Indicate which, if any, of the following the organization used to establish the compensation of the | | | |
| | organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. | | | |
| | X Compensation committee Written employment contract | | | |
| | Independent compensation consultant X Compensation survey or study | | | |
| | Form 990 of other organizations X Approval by the board or compensation committee | | | |
| 4 | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | |
| - | organization or a related organization: | | | |
| а | Receive a severance payment or change-of-control payment? | 4a | | Х |
| b | Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | | X |
| С | Participate in or receive payment from an equity-based compensation arrangement? | 4c | | X |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| | Only coation $E01(a)(2)$, $E01(a)(4)$, and $E01(a)(20)$ organizations must complete lines $E(0)$ | | | |
| 5 | Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any | | | |
| J | compensation contingent on the revenues of: | | | |
| а | The organization? | 5a | | Х |
| b | Any related organization? | 5b | | X |
| | If "Yes" on line 5a or 5b, describe in Part III. | | | |
| 6 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any | | | |
| | compensation contingent on the net earnings of: | | | |
| а | The organization? | 6a | | Х |
| b | Any related organization? | 6b | | Х |
| | If "Yes" on line 6a or 6b, describe in Part III. | | | |
| 7 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed | | | |
| | payments not described on lines 5 and 6? If "Yes," describe in Part III | 7 | | X |
| 8 | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject | | | |
| | to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe | | | |
| _ | in Part III | 8 | | X |
| 9 | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in | | | |
| | Regulations section 53.4958-6(c)? | 9 | | ı |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and | (D) Nontaxable | (E) Total of columns | (F) Compensation | |
|---|------|--|-------------------------------------|---|-----------------------------|----------------|----------------------|--|--|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | other deferred compensation | benefits | (B)(i)-(D) | in column (B) reported as deferred on prior Form 990 | |
| ERON BLOOMGARDEN | (i) | 306,767. | NONE | NONE | 7,505. | 11,959. | 326,231. | NONE | |
| 1 FOUNDER/CEO | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE | |
| ROCIO SANZ CORTES | (i) | 225,660. | NONE | NONE | 6,770. | 2,453. | 234,883. | NONE | |
| 2 EXEC. VP, GLOBAL ORIGINATION | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE | |
| KATHERINE ZAMSKY | (i) | 200,060. | NONE | NONE | 6,002. | 12,151. | 218,213. | NONE | |
| 3 CHIEF FINANCIAL OFFICER | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE | |
| JONATHAN SHEPARD | (i) | 201,215. | NONE | NONE | 11,314. | 4,978. | 217,507. | NONE | |
| 4 CHIEF OPERATING OFFICER | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE | |
| EDWINA MCKECHNIE | (i) | 190,516. | NONE | NONE | 5,715. | 10,422. | 206,653. | NONE | |
| 5 EXEC. VP, CORPORATE ENGAGEMENT | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE | |
| SEAN FRISBY | (i) | 181,101. | NONE | NONE | 7,241. | 4,978. | 193,320. | NONE | |
| 6 CHIEF PARTNERSHIP OFFICER | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE | |
| | (i) | | | | | | | | |
| _ 7 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| _ 8 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| _ 9 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| _10 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| _11 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| _12 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| _13 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| 14 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| _15 | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| 16 | (ii) | | | | | | | | |

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Employer identification number

EMERGENT FOREST FINANCE ACCELERATOR, INC

84-3053724

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 WAS PREPARED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM IN CONJUNCTION WITH EMERGENT'S CFO AND DISTRIBUTED TO THE CEO AND ALL MEMBERS OF THE BOARD OF DIRECTORS FOR REVIEW PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

PRIOR TO ELECTION TO THE BOARD OR EMPLOYMENT AT THE ORGANIZATION, AND FOR EACH YEAR OF SERVICE THEREAFTER, EACH DIRECTOR, OFFICER, AND CURRENTLY EMPLOYED KEY PERSON MUST DISCLOSE IN WRITING ANY CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

FORM 990, PART XI, LINE 9:

LOSS ON FOREIGN CURRENCY TRANSLATION \$ 110,210

Name of the organization

EMERGENT FOREST FINANCE ACCELERATOR, INC.

Employer identification number

84-3053724

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS DESCRIPTION OF SERVICES COMPENSATION

YBYRA CONSULTING SERVICES

1404 RUA FADEL 186

RIO DE JANEIRO

BRAZIL 22430170 CONSULTING 234,870.

C2E2

3601 CUMBERLAND STREET NW

WASHINGTON, DC 20008 LEGAL 138,763.

BDO USA

200 PARK AVENUE

NEW YORK, NY 10166 AUDIT & COMPLIANCE 114,326.

Form 8858

Department of the Treasury

Internal Revenue Service

Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)

(Rev. September 2021)

beginning 01/01/2023

► Go to www.irs.gov/Form8858 for instructions and the latest information. Information furnished for the FDE's or FB's annual accounting period (see instructions) , and ending 12/31/2023

OMB No. 1545-1910

Attachment Sequence No. 140

Filer's identifying number Name of person filing this return 84-3053724 EMERGENT FOREST FINANCE ACCELERATOR, Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) PARK AVENUE S SUITE 422 City or town, state, and ZIP code NEW YORK 10010 Filer's tax year beginning and ending Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. Check here FDE of a U.S. person FDE of a controlled foreign corporation (CFC) FDE of a controlled foreign partnership FB of a controlled foreign partnership FB of a U.S. person Χ FB of a CFC Check here Initial 8858 Final 8858 1a Name and address of FDE or FB EMERGENT FOREST FINANCE (SPANISH BRANCH) b(1) U.S. identifying number, if any CALLE SANT BARTOMEU, 54 - BAJO b(2) Reference ID number (see instructions) SITGES 08870 BARCELONA SPAIN EFFA001 c For FDE, country(ies) under whose laws organized and entity type under local tax law d Date(s) of organization e Effective date as FDE 01/11/2021 SPAIN f If benefits under a U.S. tax treaty were claimed with respect to Country in which principal business Principal business i Functional currency income of the FDE or FB, enter the treaty and article number activity is conducted activity SPAIN MANAGEMENT EUR Provide the following information for the FDE's or FB's accounting period stated above. Name, address, and identifying number of branch office or agent (if any) in Name and address (including corporate department, if applicable) of person(s) the United States with custody of the books and records of the FDE or FB, and the location of such books and records, if different For the tax owner of the FDE or FB (if different from the filer), provide the following (see instructions): a Name and address b Annual accounting period covered by the return (see instructions) c(1) U.S. identifying number, if any c(2) Reference ID number (see instructions) d Country under whose laws organized Functional currency For the direct owner of the FDE or FB (if different from the tax owner), provide the following (see instructions): a Name and address Country under whose laws organized c U.S. identifying number, if any d Functional currency Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

SEE STATEMENT 1

Form 8858 (Rev. 9-2021) Page **2**

Schedule C Income Statement (see instructions)

| , | are deling the average exercing rate (determined ander ecotion eco(2)), entern | | onoming box i i | | - 2 |
|------|--|----------------|---|-----------------------------|-----------------------|
| | | | Functional Currency | U.S. E | ollar |
| 1 | Gross receipts or sales (net of returns and allowances) | 1 | 1,157,148. | 1 | ,251,242. |
| 2 | Cost of goods sold | 2 | | | |
| 3 | Gross profit (subtract line 2 from line 1) | 3 | 1,157,148. | 1 | ,251,242. |
| 4 | Dividends | 4 | | | |
| 5 | Interest | 5 | | | |
| 6 | Gross rents, royalties, and license fees | 6 | | | |
| 7 | Gross income from performance of services | 7 | | | |
| 8 | Foreign currency gain (loss) | 8 | | | |
| 9 | Other income | 9 | | | |
| 10 | Total income (add lines 3 through 9) | 10 | 1,157,148. | 1 | ,251,242. |
| 11 | Total deductions (exclude income tax expense) | 11 | 1,101,894. | 1 | ,191,494. |
| 12 | Income tax expense | 12 | 12,708. | | 13,742. |
| 13 | Other adjustments | 13 | | | |
| 14 | Net income (loss) per books | 14 | 42,546. | | 46,006. |
| Sche | edule C-1 Section 987 Gain or Loss Information | | | | |
| | Note: See the instructions if there are multiple recipients of remittances from the FDE or FB. | | (a) Amount stated in functional currency of FDE or FB | Amount functional orecip | stated in currency of |
| 1 | Remittances from the FDE or FB | 1 | | | |
| 2 | Section 987 gain (loss) recognized by recipient | 2 | | | |
| 3 | Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach | | | | |
| | statement) | 3 | | | |
| | | | | Yes | No |
| 4 | Were all remittances from the FDE or FB treated as made to the direct owner? | | | | |
| 5 | Did the tax owner change its method of accounting for section 987 gain or loss with refrom the FDE or FB during the tax year? If "Yes," attach a statement describing the representation of accounting | espec netho | t to remittances od used prior to | | |

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

| | Assets | | (a) Beginning of annual accounting period | (b) End of annual accounting period |
|---|--------------------------------------|---|---|-------------------------------------|
| 1 | Cash and other current assets | 1 | 24,305. | 2,069,890. |
| 2 | Other assets | 2 | 744,865. | 334. |
| 3 | Total assets | 3 | 769,170. | 2,070,224. |
| | Liabilities and Owner's Equity | | | |
| 4 | Liabilities | 4 | 742,744. | 1,996,015. |
| 5 | Owner's equity | 5 | 26,426. | 74,209. |
| 6 | Total liabilities and owner's equity | 6 | 769,170. | 2,070,224. |

Schedule G Other Information

| | | Yes | No |
|---|---|-----|----|
| 1 | During the tax year, did the FDE or FB own an interest in any trust? | | X |
| 2 | During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign | | |
| | partnership? | | X |
| 3 | Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. | | |
| | Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election? | | |
| 4 | During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under | | |
| | section 901(m)? | | X |
| 5 | During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat | | |
| | foreign taxes that were previously suspended under section 909 as no longer suspended? | | X |
| | | | |

Form **8858** (Rev. 9-2021)

Form 8858 (Rev. 9-2021) Page **3**

| Sche | dule G Other Information (continued) | | |
|------|--|-----|---------|
| | | Yes | No |
| 6 | Is the FDE or FB a qualified business unit as defined in section 989(a)? | X | |
| | | | |
| | Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of | | |
| | FBs and FDEs. | | |
| | | | |
| 7a | During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a | | |
| | base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from | | |
| | a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b | | |
| | and 7c | | X |
| b | Enter the total amount of the base erosion payments \$ | | |
| С | Enter the total amount of the base erosion tax benefit \$ | | |
| 8a | During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base | | |
| | erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a | | |
| | foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c. | | X |
| b | Enter the total amount of the base erosion payments \$ | | |
| С | Enter the total amount of the base erosion tax benefit \$ | | |
| 9 | Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between | | |
| | the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB | | |
| | acted as a manufacturing, selling, or purchasing branch? | | |
| | Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a | | |
| | U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is | | |
| 40- | treated as a U.S. corporation solely for purposes of these questions. | | |
| 10a | If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not | | |
| | part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have | | Х |
| h | a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? | | |
| b | If "Yes," enter the amount of the dual consolidated loss | | |
| 11a | If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as | | |
| | defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c | | Х |
| b | Enter the amount of the dual consolidated loss for the combined separate unit . > \$ () | | - 21 |
| C | Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined | | |
| · | under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ | | |
| 12a | Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. | | |
| | taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13 | | |
| b | Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If | | |
| | "Yes," see the instructions and go to line 12c. If "No," go to line 12d | | |
| С | If "Yes," is the documentation that is required for the permitted domestic use under Regulations section | | |
| | 1.1503(d)-6 attached to the return? After answering this question, go to line 13a | | |
| d | If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated | | |
| | taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e | | |
| е | Enter the separate unit's contribution to the cumulative consolidated taxable income | | |
| | ("cumulative register") as of the beginning of the tax year ▶ \$ See instructions. | | |
| 13a | During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring | | |
| | recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as | | |
| | part of a combined separate unit, in any prior tax years? | | X |
| b | If "Yes," enter the total amount of recapture | | |
| | dule H Current Earnings and Profits or Taxable Income (see instructions) | | |
| | ant: Enter the amounts on lines 1 through 6 in functional currency. | | |
| 1 | Current year net income (loss) per foreign books of account | | 42,546. |
| 2 | Total net additions | | |
| 3 | Total net subtractions | | 46 |
| 4 | Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) 4 | | 42,546. |
| 5 | DASTM gain (loss) (if applicable) | | 40.515 |
| 6 | Combine lines 4 and 5. | | 42,546. |
| 7 | Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average | | 46 665 |
| 8 | exchange rate determined under section 989(b) and the related regulations (see instructions)) 7 | | 46,006. |
| × | EDIAL AVERTANDO PATO LIPO TOT IIDO 7 | | |

Form 8858 (Rev. 9-2021) Page 4

Transferred Loss Amount (see instructions) Schedule I **Important:** See instructions for who has to complete this section. Yes No Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," Х Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4.......... Enter the transferred loss amount included in gross income as required under section 91. See Schedule J Income Taxes Paid or Accrued (see instructions) Foreign Tax Credit Separate Categories **Foreign Income Taxes**

(b) Foreign Tax Year (YYYY-MM-DD) (c) Foreign Currency (d) Conversion Rate (e) U.S. Dollars (f) Foreign Branch (h) General (i) Other Country or Possession 12/31/2023 12,708. 1.0813 13,742. 13,742. **Totals** 13,742. 13,742.

Form **8858** (Rev. 9-2021)

SCHEDULE M (Form 8858)

Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities

(Rev. September 2021)

Department of the Treasury Internal Revenue Service

► Attach to Form 8858. ► Go to www.irs.gov/Form8858 for instructions and the latest information. OMB No. 1545-1910

| Name of person filing Form 8858 | | | | | | | Identifying number | |
|---|--|---------------------------------------|--|--|---|--|---|--|
| EMERGENT FOREST FINANCE ACCELERATOR, INC. | | | | | | | 84-3053724 | |
| Name of FDE or FB | U.S. | | | | rence ID number | ce ID number (see instructions) | | |
| EMERGENT FOREST FINANCE (| SPANISH | | | EFFA001 | | | | |
| Name of tax owner | · | | | U.S. ide | ntifying number, i | f any | | |
| | | | | | | | | |
| Important: Complete a separate Sc the annual accounting period betwee be stated in U.S. dollars translated instructions. | en the FDE or FB ar | nd the per | sons listed | in the applicable co | olumns (b) th | rough (| f). All amounts must | |
| Enter the relevant functional currency an | d the exchange rate u | sed through | nout this sche | edule > EUR | | | 0.9248000 | |
| Column headings. This schedule co and complete lines 1 through 21 with | | | | | t identifies th | ne stati | us of the tax owner | |
| Controlled Foreign Partnership (a) Transactions of FDE or FB | (b) U.S. person filing this return | corpo | domestic ration or nership blling or d by the filer | (d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner) | (e) Any U.S. p with a 10% o direct interest controlled fo partnership of than the fi | r more t in the oreign (other | | |
| Controlled Foreign Corporation (a) Transactions of FDE or FB | (b) U.S. person filing this return | corpo | domestic ration or ip controlled ne filer | (d) Any foreign corporation or partnership controlled by the filer (other than tax owner) | (e) 10% or mo shareholder corporati controlling the owner | of any on he tax | (f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner | |
| X U.S. Tax Owner (a) Transactions of FDE or FB | (b) U.S. person filing this return (other than the tax owner of the FDE or FB) | partnersh by the file the tax o | domestic ration or ip controlled r (other than wner of the or FB) | (d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer | (e) Any for partnership (inc branches or F controlling or c by the fil | luding its FDEs) ontrolled | | |
| 1 Sales of inventory | | | | | | | | |
| 2 Sales of property rights | | | | | | | | |
| 3 Compensation received for certain | | | | | | | | |
| services | | | | | | | | |
| 4 Commissions received | | | | | | | | |
| 5 Rents, royalties, and license fees | | | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

received Dividends/Distributions received ... Interest received 8 Loan guarantee fees received Other Add lines 1 through 9

Purchases of inventory **12** Purchases of tangible property other than inventory 13 Purchases of property rights Compensation paid for certain services Commissions paid

Rents, royalties, and license fees

Amounts borrowed

Amounts loaned

paid Interest paid Loan guarantee fees paid Add lines 11 through 18

(see instructions)

(see instructions)

3X4062 1.000

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16

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Schedule M (Form 8858) (Rev. 9-2021)

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: EMERGENT FOREST FINANCE ACCELERATOR, INC.

% OF OWNERSHIP: 100.000

COUNTRY: SP

TAX CLASSIFICATION: FOREIGN BRANCH

STATEMENT 1