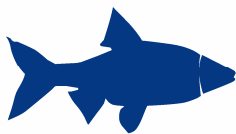




# Sherpa

Protecting and Defending  
Victims of Economic Crimes

2008 Annual Report



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## Letter from the Director



In 2008 Sherpa strengthened its position in the fields of Corporate Social Responsibility (CSR) and good governance.

With a team of seven full-time employees, Sherpa was able to bolster its role defending and protecting victims of economic crimes as well as its leading role as a legal think tank.

Besides the Misappropriated Public Assets campaign, emblematic of the anti-corruption work in which Sherpa is engaged, Sherpa's team of jurists has improved their approach to portfolio work. Progress will be assessed during the next phase of legal actions currently underway, largely concerning parent companies assuming responsibility for violations committed by foreign subsidiaries. These legal actions include social, property and environmental rights.

### NGOs involved in Legal Actions

In 2008, legal actions taken by Sherpa supported most of the initiatives of civil society organizations who had identified CSR as the focal point of their individual or collective campaigns; Comité Catholique contre le faim et pour le développement (CCFD; the Catholic Committee Against Hunger and for Development), Oxfam, Les amis de la terre (Friends of the Earth), l'alliance pour la planète (The Alliance for the Planet) etc. Sherpa is also responsible for the idea of mapping out projects deemed incompatible within the Grenelle de l'environnement; on formulating agreements geared toward improvement, a project implemented by l'alliance pour la planète. Bit by bit, stronger NGO/Business partnership terms are being put into place with a view to improve business practices. Persuaded by their successes as effective strategists, Sherpa released a collective study on the adoption of common standards within NGOs with established partnership cultures (WWF, CARE etc.).

### Frequent Institutional Representative

Sherpa's actions received greater recognition among institutions in 2008. Within the EU, the proposals of the European Coalition for Corporate Justice (ECCJ) (based on Sherpa's work) are being discussed with the European Commission. The Organisation Internationale de la francophonie (OIF; International Organization of French-speaking countries) entrusted Sherpa to make up a series of nine data sheets on CSR for distribution to the jurists within the Organisation pour l'Harmonisation du Droit des Affaires en Afrique (OHADA; Organization for the Harmonisation of Business Law in Africa). The minister of Finance and Economics requested a briefing note from Sherpa that will be integrated into future guidelines on socially responsible public spending and the World Bank invited Sherpa to present the Misappropriated Public Assets case addressing good governance.

Today Sherpa not only has visibility in France but abroad as well; as an association initiating legal actions to put an end to injustices and seek reparations; as a source of ideas; and as a vehicle for awareness in the development of standards to concretize the concept of CSR.

Sherpa is now in a position that allows the association to consolidate its influence within the international debate on CSR and the good governance of public resources.

If the current economic crisis favours the debate on engaging companies about CSR and nation states about good governance, it will also have important consequences for financing associations like Sherpa. As this 2008 Annual Report is being finalized, Sherpa is undergoing serious financial difficulties. Despite measures taken in June to downsize, our team will continue our efforts to use the Law in service of sustainable development.

Yann Queinnec  
Director

## A word from a Member of the Board



A law in flux - all one need do is observe the trends of private international investment in recent decades to see interests moving from the public into the private sector, provoking unprecedented legal changes. This highlights the need to

reconsider the position of transnational companies: are they subject to international law? Do they have obligations to the public interest? Up to what point are they held accountable when they unilaterally engage in sustainable development? The contradiction between the search for fair competitive conditions and guarantees for investment and the functioning of the market call into question the role of those operating within the public sphere. The number of companies calling for clearer rules to the game continues to increase, not only to ensure their own legal security, but also that of victims of the dishonest practises of several actors.

Answers to these questions no doubt demand that the traditional barriers between legal disciplines be softened; this is why public and private law find natural common ground in CSR. It can be said

again that legal rigidity and political determination, as necessary as they are, remain insufficient. As dated models they don't address new realities and it requires creative thinking to concretely define CSR. The teams at Sherpa are trying to do so by using innovative legal tools, demonstrating that globalization is at once the problem and its own solution. Even if Romano-Germanic and Common Law are still largely dominant, globalization encourages the development of new concepts where diverse legal traditions converge, evident in the proposal of a "sustainable agreement" currently being developed.

Based on this approach, the work of Sherpa - involving precisely "supply chain" analysis, redefinition of the notion of the corporate body, proposing defining criteria for civil and criminal responsibility within transnational groups and identification of the legal means for their implementation - opens up promising doors, so that even without a global state, globalization is compatible with the rule of law.

Mireille Delmas Marty  
Member of the Board of Directors  
Professor at the *Collège de France*

## Introduction to Sherpa

### Why “Sherpa”?

Although Sherpa has no link with the ethnic group from the mountainous region of Nepal, the association found an important source of inspiration in Asia since the term “Sherpa” also refers to the expert native guide for mountaineering expeditions in the Himalayas and is used as a synonym for “porter”. Renowned for their boldness and dexterity, Sherpas assist climbers to reach the highest summits. By analogy, the association aims at accompanying peoples in their search for justice.

### Who are we?

Sherpa is a Paris-based not for profit association created in 2001 with the aim of protecting and defending victims of economic crimes, that is to say human rights violations and abuses engendered by economic activities, be they committed by public or private entities.

Sherpa brings together international jurists and lawyers and works in close collaboration with civil society organizations from all over the world.

### Structure

Sherpa’s activities are divided into the following four programs

### The Board of Directors

William Bourdon (Lawyer, Paris Bar association),  
Chairman

Jean Pierre Getti (Judge), Vice-Chairman

Cécile Sportis (Diplomat), Treasurer

Mireille Delmas Marty (Law Professor at the *Collège de France*), Member

### The team

Sherpa’s operational team is made up of seven full-time employees:

Yann Queinnec, Director

Frédérique Leterme, Director of Finance and Administration

Benjamin Sourice, Coordinator of the “Combat Monsanto” Campaign

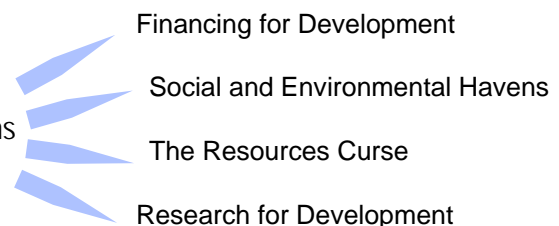
Marie Caroline Caillet, Jurist and Researcher

Eve Tessera, Jurist

Maud Perdriel-Vaissière, Jurist

Joseph Breham, Jurist

Sherpa’s activities also rely on the generous support of lawyers working pro-bono, volunteers and interns.



## What do we do?

### Vision, Mission and Scope

Convinced that law and justice have a key role to play in order to ensure a fair and sustainable development, Sherpa committed itself to putting its legal skills and knowledge to good use in order to:

- Provide redress to victims of economic crimes;
- Prevent such crimes by developing and promoting changes in law;
- Raise awareness by providing information and developing civil society capacity

### Sherpa concentrates its efforts on the following two issues:

#### Corporate Social Responsibility (CSR)

European Commission defines Corporate Social Responsibility as « *a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis* ». Such a position is insufficient to Sherpa which strongly advocates for the settlement of a corporate accountability framework.

#### Good Governance

Sherpa has made the choice of adopting the OECD definition which defines good governance according to 8 major characteristics: It is participatory, consensus-oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. It assures that corruption is minimized, the views of minorities are taken into account and that the voices of the most vulnerable in society are heard in decision-making. It is also responsive to the present and future needs of society (OECD, "Citizens as Partners - Information, Consultation and Public Participation in Policy-Making", 2001).

## Donors

Since its inception, Sherpa has benefited from the financial support of the following organisations:



## 2008 Activities

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# Financing for Development Program

## The Program

Financing for development is about how domestic and international resources contribute - or don't, in some cases - to ensure that all countries are able to meet the Millennium Development Goals and eradicate poverty. It encompasses aid, trade, debt relief, international and national finance and global governance.

As time runs out to meet the MDGs by 2015, how can we achieve those globally agreed goals? On various estimates, meeting the MDGs would require about US\$100-120 billion a year ("Financing MDGs" by Selim Jahan, UNDP). How did we get here? Embezzlement of public funds by corrupt rulers as well as the failures of IFI lending practices have given rise to the accumulation of illegitimate debt and have resulted in a shortage of

funding for essential services and public utilities. As a consequence, most governments in developing countries fail to fulfil basic human rights including the rights to food, housing, health, and education.

Sherpa strongly believes that there is a need for fundamental rethinking and wishes to call upon public authorities (Governments and IFIs). The association monitors IFI-funded projects, traces illicit financial flows from developing countries (i.e. money that shifts out of developing countries, usually into western economies) and challenges the issue of debt.

The association wishes to make sure that public money benefits people of the South



*"In our fight for human dignity our two associations pursue extremely complimentary activities, particularly in matters of public and private good governance."*

Antoine Malafosse; General Delegate  
Catholic Committee Against Hunger and for Development



## Misappropriated Public Assets Campaign

### The facts

In 2007, Antoine Dulin and Jean Merckaert from the CCFD issued a report called: « *Stolen Assets -Dictators' Wealth and Western connivance*» which estimated the amount of stolen assets located in Western countries.

Following the report, Sherpa decided to initiate its own investigation and assessed the feasibility of legal action against Heads of State with significant assets in France.

**Complaint N°1** - In March 2007, Sherpa, together with two other French NGOs, filed a legal complaint before the French Public Prosecutor against the ruling families of Angola, Burkina Faso, Congo, Equatorial Guinea, and Gabon alleging that they owned millions of Euros worth of properties in France that could not be the fruits of their official salaries.

The complaint was based on the specific offence of handling of stolen assets which is prohibited under articles 321-1 and 432-15 of the French Penal Code. According to these texts, is punishable in France anyone who detains illegally-acquired assets on the French territory.

Considering the high volume of real estate detained by the above named heads of state and their close associates together with the strong presumptions of embezzlement regarding those ruling families, the plaintiffs argued that the properties could not have been acquired thanks to their own official salaries, but would have likely required the use of stolen public assets.

**Police investigation** - In June 2007, a police investigation was launched in response to the complaint. It confirmed most of the allegations and further uncovered tens of millions of Euros worth of luxury properties and cars and hundreds of bank accounts belonging to the Heads of State, their family members and close associates.

It also appears that the sources of funding are highly questionable: As for example, Edith Bongo, wife of the Gabonese President, acquired a Daimler Chrysler which was paid for by direct transfers from the Gabonese public treasury.

The probe also highlighted the role played by intermediaries such as banks or industries in those

illegal transactions and established the complicity of an important number of individuals.

Despite those findings, the investigation was closed down in November 2007 after the Public Prosecutor ruled that the crimes were "insufficiently characterized".

With the view to lodging a civil party petition - the only remaining way to get an inquiry launched - Sherpa proposed Transparence International France (TI France) to join us on this case.

**Complaint N°2** - On July 9th 2008, TI France, together with Congolese and Gabonese citizens lodged another complaint before the French Public Prosecutor. This complaint was strictly identical to the one filed by Sherpa sixteen months before. As mentioned above, the sole objective was to enable TI France as well as Gabonese and Congolese citizens to later lodge a civil party petition before the investigating judge.

Therefore, it is unsurprising that the Public Prosecutor decided on September 3<sup>rd</sup> 2008 not to pursue the case.

**Civil party petition** - On December the 2<sup>nd</sup>, 2008, the civil party petition was filed by TI France and Gregory Ngbwa Mintsu, Gabonese citizen, both defended by Mr. William Bourdon, Attorney-at-law and President of Sherpa. The objective is to get an investigating judge to resume and extend the initial police investigation.



## The Objectives

Sherpa's very first objective is to recover the assets misappropriated by the ruling families.

Moreover, if this case happened to succeed, it would be the occasion to highlight the role played by different intermediaries which either facilitated the unfolding of the operations, or took abusive benefit from it. Obviously, banks are amongst the first, as they failed to comply with anti- money laundering provisions. Thanks to this case, Sherpa aims to make those economic operators accountable.

The achievement of those two objectives requires the overcoming of several legal obstacles.

## Sherpa's Actions

Sherpa is responsible for the legal work on the case and for determining the legal strategy. Sherpa has completed an important step as regarding the standing to sue of victims of corruption.

Sherpa is also responsible for coordinating the plaintiffs of the case (communications concerning the procedures and representation of their interests). The association was contacted by a large number of Congolese and Gabonese citizens who wished to be included in the civil action proceedings.

Lastly, Sherpa brings legal support to its Gabonese partners who are risking much in their fight against corruption. On December 31<sup>st</sup> 2008, several Gabonese anti corruption activists were arrested in Libreville, among them Gregory Ngbwa Mintsa, civil party in TI France case, and Marc Ona Essangui, coordinator in Gabon of the international campaign « Publish what you pay ». Thanks to the huge mobilisation that followed their arrest, our friends were finally released on January the 12<sup>th</sup>. Their release is however temporary, since the charges have not been dropped. Sherpa has been advocating for months to get them discharged (dozens of advocacy letters were sent to ministry officials, members of parliament, UN special procedures...). Sherpa also drew up a legal memo which highlighted the weaknesses and failures of the Gabonese legal system regarding pre-trial defence rights. This memo further gave support to our advocacy work.

## Update

On May the 5<sup>th</sup> 2009, the Dean of investigating judges ruled that the anti-corruption case lodged by Transparence-International (France) and Mr. Gregory Ngbwa Mintsa, a Gabonese citizen, in December 2008 was admissible.

This decision is a major contribution to advancing the cause of collective legal actions aiming to defend the victims of corruption overall. For the first time in France, a civil action taken by an organization specialised in fighting against corruption to denounce facts directly affecting its collective interests has been ruled admissible.

However, a lot still needs to be done as:

- The Public Prosecutor has decided to appeal against this decision. Therefore the case is going to be transferred before the Court of appeal and the judgment might be reversed;
- Gregory Ngbwa Mintsa, the Gabonese citizen who had the courage to lodge the complaint alongside TI (France), was dismissed. This solution, rather severe, underlines the point that French law has to evolve to allow taxpayers, the primary victims of corrupt practices, to lodge complaints;

Moreover, there is still an important number of legal issues to tackle before getting to the judgment court and to the concrete implementation of the right to restitution.

## Our Partners



Transparency International-France is a branch of Transparency International (IT), the leading civil society organization dedicated to the fight against corruption.

The Catholic Committee Against Hunger and for Development (Comité Catholique contre le faim et pour le développement) is the leading NGO for development in France.



## IFI under High Surveillance Campaign

The international financial institutions (IFIs) are owners of public funds that belong to and are managed by states that have categorically joined them. The World Bank, the IMF, the bank and regional development funds (ex.: the African Bank of Development, the European Investment Bank, etc.) have merged to grant loans and guarantees to developing countries, officially to support projects aiming at reducing poverty and improving the standard of living.

The IFIs invest billions of Euros this way in the countries of the South, leading with other private investors reassured by the presence of public institutions supported by the states.

The campaign IFI under High Surveillance strives to solidify the notion of Responsible Social Investment and by doing so, reinforces their influence so that these institutions prevent social and environmental harm caused by the projects that they finance.

## Action against the European Investment Bank

### The Facts

BEI is the financial institution of the European Union and the most important IFI in the world in terms of loan volume, with more than 50 billion Euros invested per year, of which 13% is outside Europe. The shareholders of BEI are the member states of the European Union that supervise through a council of governors composed of European finance ministers. BEI finances (among other projects) the BUJAGALI dam in Uganda, which has had numerous environmental, cultural,



and social impacts.

### Objectives

As for short term goals, Sherpa and its partners are working to obtain a stop to all financing from the European Investment Bank for the BUJAGALI dam. Similarly, the association has partnered up with others

on behalf of the victims who suffered consequences due to the dam being built, to ensure the defence of their own interests in the future. The long term objectives are to make BEI and affiliates aware of the environmental, cultural, and social impact of the projects they finance. As a result, the BEI put into place some alternative methods of conflict resolution which have remained untested until now. The methods act to verify their authority.

### Sherpa's Actions

Sherpa carried out a mission in the zone of the BUJAGALI dam to verify the extent of social, environmental, and cultural infractions that have been exposed. At the end of this phase of assessment, we have written and submitted a plea to the court underway with the BEI Complaint Mechanism Policy. Also, Sherpa is taking part the defence (of the victims) to modify the external mandate of BEI to be revised in 2010.

### Our Partners



The Water Coalition is a conglomerate of NGOs that works to promote access to

water and to long-lasting purified water for all, through the preservation and long-term management of the resource and the construction of local facilities for efficient, transparent public services that integrates control mechanisms by the users.

## Action against the World Bank

### The Facts



The World Bank plays an important role as a lender for developing countries.

This institution, in spite of its objectives to reduce poverty and to improve the standards of living, has financed several projects that have turned out to be harmful for the local populations because of a lack of respect for their economic, social, and cultural rights as well as environmental consequences.

Among others projects identified, the World Bank has financed a forest mining project in the Democratic Republic of the Congo that has turned out to be very damaging to the pygmy populations living in the equatorial province. Despite a request presented before the Inspection Panel, the Bank has not taken effective measures to put an end to the damage.

### Objectives

The objective is to give a sense of responsibility to the World Bank and join together to respect proper norms as well as, the fundamental rights established by conventional international rights and customs overall.

### Sherpa's Actions

In this context, Sherpa has committed, in partnership with the CADTM (Centre pour l'Annulation de la Dette du Tiers Monde) and their network in the Democratic Republic of the Congo, the study of the feasibility of presenting a civil action against the World Bank before national jurisdictions.

The operation is comprised of three parts:

- Legal action with a petition before the Inspection Panel of the World Bank and in case of failure, to envisage a judicial action in front of competent jurisdictions;
- Speech for the defence of the victims to bring public awareness to the problem locally and internationally;
- Lobbying before national, regional, and international institutions to regulate the World Bank operations.

### Our Partners

The Debt and Development Platform brings together 27 French organizations and trade unions acting in favour of a broad and fair long-term solution to the problem of debt in developing countries.



**CADTM (Committee for the Cancellation of the Debt in the Third World)** - Since its creation in 1990,

the CADTM, an international network of action against debt and for the putting in place of radical alternatives in favour of just and sustainable social development, studies and exposes the action of international financial institutions (IMF and the World Bank).

# Social and Environmental Havens Program

## The Program

A tax haven is a place where certain taxes are levied at a low rate or not at all. By analogy, social and environmental havens are places where, due to a lack of rule of law and/or political will, transnational corporations (TNCs) can operate in total disregard for the most basic human rights (workers' rights, right to a healthy environment, rights of indigenous peoples, etc.)

Sherpa intends to use all the legal tools at disposal to protect and defend the victims of these economic crimes. The judicial actions, the soft law tools such as the OECD Guidelines for multinationals or the negotiation constitute the range of the used techniques.

Throughout this program, Sherpa aims at improving working and living conditions of workers, indigenous peoples and more generally communities affected by multinational corporations.

Sherpa so wishes to contribute to the emergence of solutions guaranteeing a better legal security for victims and companies.

The establishment of conditions of fair competition at the global level imposes that companies authentically engaged in sustainable development's initiatives be rewarded by a return on their ethical investment. This implies that the not respectful companies are even identified, called and punished.

By the variety of the actions composing the Social and Judicial Haven Program, Sherpa contributes to the establishment of red lines and the identification of the incoherence of the current legal framework of the CSR.



## Combat Monsanto Campaign



### The Facts

The biotechnology company Monsanto, global *leader* in genetically modified organism, is today at the heart of the industrial system of agriculture. The agricultural model proposed by the company is based on the intensive farming of single crops in rural spaces, mainly cultivating a handful of genetically modified plants. These genetically altered crops equally involve in the massive use of pesticides, and more particularly Roundup, the total herbicide of Monsanto. Monsanto, by its monopolistic and aggressive practices, has become a symbol of the negative impact of certain multinational companies on the Southern economies.

### Objectives

This project consists in exposing in an objective manner the covert and systematic actions that have given Monsanto a bad international reputation in matters of social responsibility.

It aims at permitting transparent information for citizens and favours an awakening of institutional conscience on the socio-economic and ecological impact of the use of genetically modified organism embodied by the practices of the company Monsanto.

### Sherpa's Actions

Sherpa, in partnership with key players in this field, has implemented a collective action to capitalize on the knowledge of each member under a sole medium. A website of alternative information was created and put online March 10, 2008 ([www.combat-monsanto.org](http://www.combat-monsanto.org)). It has as its mission to spread information concerning Monsanto and its products with the general public, but also with media and associated campaigns. The site has received more than 120,000 visits in 12 months, and was translated into English and Spanish after six months to satisfy our numerous foreign readers.

In 2008, the campaign Combat Monsanto has gone from a national to an international scale, rallying together new organizations in Latin America, Africa, and India. In Argentina, an independent group launched an organization with a round table discussion at last to reunite the key players in those countries and coordinate a common campaign based on the French model. In Burkina Faso, the translation of the document on Monsanto was sponsored by the organization Combat Monsanto, and workshops of groups on GMOs, for the local militants, ought to be closely organized. In India, Sherpa, with the help of Norwegian partners, investigates the work of children in the cotton plantations of the company Monsanto. This work aims at convincing the Norwegian Petroleum Fund to exclude Monsanto from its investments for lacking ethics as advocated by the Norwegian Council on Ethics.



Une coproduction de la Sherpa de Marie-Monique Robin, avec Guillaume Martin, Arnaud Moreau, Bernard Chevignat et Frédéric Vassout. Montage de André Étienne, Carole de Gramont, Valérie Rogier et Anne Roussier. Musique: Françoise Boudier. Coproduction vidéo de Pascal André-Bouillon, Studio Équinox. Révision graphique: Sherpa Sherpa - Équinox Média. Production: Annelise Joubert et Christiane Kuhn. Montage & Coproducteur: Raphaël Productions Vidéo. Titres: Thierry Sarrail et Perrine Grégoire (ATV). Prêt à l'usage: Christiane Kuhn et Yves Baudouin (ATV).

Site internet: [www.combat-monsanto.org](http://www.combat-monsanto.org). Diffusion: [www.arte.tv](http://www.arte.tv). Diffusion France: 100, 200, 210, 220, 230, 240, 250, 260, 270, 280, 290, 300, 310, 320, 330, 340, 350, 360, 370, 380, 390, 400, 410, 420, 430, 440, 450, 460, 470, 480, 490, 500, 510, 520, 530, 540, 550, 560, 570, 580, 590, 600, 610, 620, 630, 640, 650, 660, 670, 680, 690, 700, 710, 720, 730, 740, 750, 760, 770, 780, 790, 800, 810, 820, 830, 840, 850, 860, 870, 880, 890, 900, 910, 920, 930, 940, 950, 960, 970, 980, 990, 1000.

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## Our Partners



**Via Campesina** is an international movement of farmers, small and medium-sized producers, those with no land, women and young rural people, indigenous people and agricultural workers in 56 countries in Asia, Africa, Europe, and the Americas.

Greenpeace has as its goal to expose attacks on the environment and provide solutions that contribute to the protection of the environment and to promote peace. Greenpeace is an international organization present in 41 countries that span Europe, North and South America, Asia, the Pacific and in Africa.



**The Citizen Sciences Foundation** (Fondation Sciences Citoyennes) has as its mission to encourage and prolong the present movement of citizen reappropriation and the democracy of science, with the end result being to put science in the service of the common good.



**Attac** created in 1998, made as their first solid proposal the taxation of financial transactions to create an aid fund for development to curb speculation. Thanks to this action, the association was given the acronym ATTAC: Association pour la Taxation des Transactions financières pour l'Aide aux Citoyennes et citoyens (Association for the Taxation of Financial Transactions for the Aid of Citizens).

**The Friends of the Earth** (Amis de la Terre) lead campaigns concerning the responsibility of economic factions, in terms of analysing climatic changes, the protection of tropical forests and agriculture. Their mission is to put into question the method of production and consumption that lead to striking inequalities and major pollution.



## Our Actions

### AREVA Case – The Exploitation of Uranium in Niger and Gabon

#### The Facts

Investigations were led between 2003 and 2007 in the uranium mining zones by Areva in Niger and Gabon. The results reveal indisputably that the protective measures were not at a high enough level compared to the important risks incurred by the workers. According to the conclusions of the investigations carried out by CRIIRAD, it appears equally true that the water taken and consumed by the population contains a uranium content that exceeds international norms of potability.

Overall, recent developments in the political situation in northern Niger pose the question of international investment in the unstable political environments. The expulsion of the director of Areva from Niger in July 2007 underscores the economic as well as political stake that this operator represents in Niger. This clearly illustrates the necessity of a real strategy of social responsibility on the part of multinational companies in their international investments.

#### Sherpa's Actions



Sherpa has led three investigative missions in Niger and Gabon that permitted us to identify numerous victims of uranium exploitation by Areva and to document the illnesses suffered by these victims. What followed the first results of the Areva investigation was the recording of improvement of sanitary measures in Niger.

As a consequence of Sherpa's actions and in particular following the conference of the press organized April 4, 2007 to make public the connections of the investigation, Areva accepted the offer to negotiate with the victims.

#### Objectives

To obtain compensation for the victims for illnesses caused by exposure to radiation, to improve hygiene, and to provide sanitary security on the mining sites as well as better information on the local population.

In a global sense, the organization aims to improve health and sanitary safety of workers (including former workers) in the uranium mines excavated by Areva around the world.

#### Update

The agreements signed on June 19, 2009 between Areva, Doctors without Borders, and Sherpa establishes an international precedent. They implement a new medium that gives a sense of responsibility to companies.

Two years of negotiations were necessary in order to reach this agreement that leads to assuring good health of workers and pursues a double objective: to repair and to inform. This agreement puts in place two organizations: a pluralist group that observes health in the mining sites composed of twelve scientists specialized in protection from radiation and a local health observatory for each site of uranium exploitation by Areva around the world, that will be composed of an administrative council and a medical committee, each composed of three parts: associations of workers; public, local authorities; and Areva.

To give Areva a sense of responsibility: By accepting to compensate the recognized workers diagnosed with a category VI illness, Areva implicitly recognizes its responsibility. Considering the link between the health and environment side of the issue and through the proposal of sanitary improvement in the mining sites, the pluralist group will also suggest improvement concerning the environmental impacts of the mining sites.

These agreements should permit setting new standards for groups of mining operators around the world. That being done, they will be the crucible of a new relation between the various, compelling parts and the mining companies. If it they can agree to be particularly vigilant on the strength of these new agreements, Sherpa envisages promoting this type of mechanism that includes public authorities, economic operators, and citizens.



activities at the mine.

## Our Partners



BP: 149 ARLIT - NIGER

**Aghir'man**, Nigerian association for the defence of the environment and for the protection of workers.

**The Catram** - Gabonese collective of former employees of the COMUF joined with Sherpa to investigate some of the same concerns of the Mounana Association and find out what possible actions to take.



**Doctors without Borders** is an association of international solidarity, for over 20 years, that has supported

**Association of expatriate former workers of the site of Mounana in Gabon** - Following the publication of results of the investigation led by Sherpa, in cooperation with CRIIRAD, in Niger at the uranium mining site of Arlit, an association of expatriate former employees (Mounana Association) of the COMUF (Gabonian chapter of Areva) demonstrated to express their fears of a possible connection between the numerous declared illnesses and their previous



*"Sherpa is an association that I spotted in my research on the interactions between companies and the organizations of civil society. Sherpa's approach seems interesting to me because, although they are tough, they are able to incorporate the possibility of dialogue with companies in their strategy. This way, aside from the cases they have handled, the association has a lot more of a great influence on the managerial practices of social responsibility of companies."*

Ludovic François,  
professor affiliated with HEC Paris and co-author in particular of *Anti-powers* in the Ellipses Editions

## COMILOG Case – Workers’s Rights in the Democratic Republic of Congo

### The Facts



The company COMILOG (Ogooué Mining Company), introduced in the Gabon in 1957, began its activities in the Democratic Republic of the Congo in 1959. It employed nearly 1,000 Congolese employees to organize the transport of manganese from a mine situated in Gabon to the Congolese port of Pointe Noire to be exported. In 1992, following a railroad accident with more than one hundred victims, COMILOG announced it would cease of all activity in the Congo and the dismissal of 868 Congolese workers.

The company, by this cessation of activity, violated many provisions of the Congolese labour laws but paid no compensation to its employees. In 16 years after the fact, the 868 employees of COMILOG Congo have not received any type of compensation. This group of workers could not find employment again and received no pension.

### Objectives

The first objective is to obtain compensation for damages suffered by the group of Congolese employees.

The second objective is to legally establish the responsibility of parent companies for the actions of foreign subsidiaries. In this case, the difficulty lies in the identification of the responsible entity. Sixteen years after the fact, several transfer and acquisition activities took place, with some difficulties of traceability.

### Sherpa’s Actions

The legal work of Sherpa is mainly focused on the establishing the different violations of the Congolese labour laws by the company COMILOG Congo. Then, the link between the company based in Congo and in Gabon and the parent company residing in Paris were examined in order to confirm the competence of the French courts. Following this meticulous work and thanks to the collaboration of several lawyers and law professors, members of the Sherpa network, it was decided to seek justice with the French courts. A complaint, therefore, was lodged before the “Conseil de Prud’hommes” in Paris in November 2007.

### Update

After a preliminary audience in October 2008, a second audience in front of the “Bureau de conciliation” of the “Conseil de Prud’hommes” of Paris is expected June 22, 2009.

## SHELL Case – Gas Project in Ireland

### The Facts

The Corrib gas project is a project led by a consortium controlled by the members of the companies of the Dutch Shell, North American Marathon Oil Corporation, and the public Norwegian company Statoil. It concerns the controversial construction of a gas main and a treatment factory in the northwest of Ireland. This project poses several problems in terms of the environment, safety, and public health.

The refinery threatens to pollute a large source of drinkable water. The gas main is supposed to transport an odourless gas under very high pressure of an unknown composition passing through 70 meters of neighbouring houses.

Finally, several rights, recognized by the European Convention on Human Rights were flouted by the companies, including the right to privacy, the right to a clean environment, and the right to private property.



### The Objectives

The objective is to relocate the project far from the houses and the vulnerable, protected zones and in general to give a sense of responsibility to the companies on the environmental impacts and the safety of their activities.

### Sherpa's Actions

In agreement with its partners, Sherpa has called to enact the "specific circumstance" method, provided by the guiding principles of the OECD to be used with multinational companies.

By doing this, Sherpa has established an elaborate strategy, in agreement with the local community Pobal Chill Chomain, and then lodge a complaint in their name before the appropriate National Point of Contacts.

Sherpa has, moreover, added to this specific circumstance with a substantial legal analysis to convince the PCN in action to declare it admissible, despite the existence of a judicial parallel proceedings pending before the Irish courts. For this purpose, Sherpa has produced a legal opinion on the problem of parallel proceedings.

### Update

The specific circumstance filed in August 2008 before the Dutch and Irish PCN was declared receivable in February 2009. Several meetings took place with the PCN and the Norwegian Point of Contact was sought. Since the failure in April 2009 of the attempt of conciliation led by the Irish government, the file depends on the ability of the OECD Guidelines to solve the dispute.

### Our Partners



such as the Human Rights, Peace, and Justice.

Action from Ireland is a group of committed and creative people seeking to promote political debate in Ireland on questions

## PROBO KOALA Case – Toxic Waste in Abidjan

### The Facts



On July 2, 2006, the PROBO KOALA, a ship owned by the company TRAFIGURA, announced to the APS

(Amsterdam Port Services) that it intended to dump 554m<sup>3</sup> of waste water in the port of Amsterdam. The unusual odour of the products drove APS to analyse the chemical composition of the waste. APS found from its analysis that the waste did not correspond to the standards for waste water. In fact, it contained a chemical content of oxygen higher than what APS was initially authorized to treat as well as some mercaptan.

On August 19, the ship arrived in the port of Abidjan. The TOMMY corporation, who manages waste disposal for PUMA ENERGY CI, subsidiary of TRAFIGURA in Ivory Coast, and for several providers, is responsible for unloading and dumping the waste.

Since August 20, the inhabitants of the district of Abidjan have complained about stinking odours. Following various complaints by surrounding populations, the services of CIAPOL (Ivorian Anti-Pollution Center) investigated at last to determine the origin of the odours.

The preliminary assessment of the poisoning of the Abidjanian population due to the waste is growing: 16 deaths and hundreds of thousands of poisonings. But despite the numerous elements that point to the implication of PROBO KOALA in the poisoning of the Abidjan populace, the Ivorian authorities let the ship do it again.

### Objectives

Once the inadmissibility of a plea was confirmed in France in April 2007, Sherpa decided to take the case to the European level. In the framework of the second part of its action before the European Commission, Sherpa tried to force the European states to respect

their international and regional commitments. Indeed, existing legislation in the matter of sea waste, if it was applied, would avoid catastrophes like that of PK. The objective is to avoid having ships carrying waste dump their cargo in southern countries.

### Sherpa's Actions

Sherpa was contacted by a representative of the residents Akouedo, near the dumping site in August 2006 where part of the Probo Koala ship's toxic waste was dumped in Ivory Coast. After several missions at the site, in partnership with Doctors Without Borders, several meetings took place in Geneva with people who were in charge of this case within the OMS, OCHA, and the Secretary of the Conference of Bâle.

A complaint was entered on April 19, 2007 before the Dean of Investigating judges before the "Tribunal de Grande Instance" of Paris with the chief of homicide as well as corruption targeting French leaders of TRAFIGURA and against X. The public prosecutor of Paris decided not to pursue the case and, in spite of the elements gathered by Sherpa, the Court of appeal confirmed this ruling.

Currently, Sherpa is preparing an action based on the European Commission directives in order to initiate a complaint against the Netherlands, Spain, and Estonia because they did not respect the directive 2000/59 that prohibit ships from leaving a European port if it is loaded with waste.

### Update

As of this date, Trafigura is in legal proceeding in Great Britain for the civil consequences of this catastrophe. To date, the group forged was the largest number of victims that ever in British legal history (31,000). The work of Sherpa aided the case put forth by the British lawyers. Trafigura was criminally penalized for this incident in Holland. A transactional agreement by which Trafigura was ordered to pay 95 billion CFA Francs (145 million Euros) to the Ivorian authorities which was signed on February 17, 2007. To this day, according to our information no victim received compensation.

# The Resources Curse Program

## The Program

This program is interested in companies' liability when operating in States manifestly victims of a mismanagement of the public resources.

The resources curse refers to the paradox that countries and regions with an abundance of natural resources tend to have less economic growth and worse development outcomes than countries with fewer natural resources.

Looting, corruption, revenue volatility, tax evasion and conflicts are the main negative effects induced by an abundance of natural resources managed without consideration of sustainable development. Private investors have a peculiar responsibility for their operations taking place in mismanagement context.

Sherpa wishes to invert those paradigms by addressing private entities' responsibility. The association aims to ensure that the peoples of the South benefit from their resources.



## Sherpa's Actions

Sherpa is currently dealing with a case in Liberia addressing the role of European timber traders in fuelling the civil war (1989- 2003) and at the same time conducting advocacy campaigns for a proper response to the global problem of illegal logging and the associated trade in timber products. Sherpa is currently involved in the **FLEGT** process (Forest Law Enforcement, Governance and Trade) launched by the EU in May 2003.

Besides, Sherpa tendered, in May, 2008 to the international tender launched by the Cameroonian government to make an inventory of the governance of the forest sector. This proceeding was the object of multiple delays and finally interrupted for not explicit official motives.

## Our Partners

Publish  What You Pay

Sherpa is a member of the Campaign **Publish What You Pay** - a platform that

helps citizens of resource-rich developing countries to hold their governments accountable for the management of revenues from the oil, gas and mining industries.

## Tax and Judicial Haven Platform

- Created in 2006, the platform brings together 13 NGOs dedicated to fight tax evasion, offshore banking, money laundering and grand corruption. The tax haven platform advocates for a better regulation of judicial and fiscal havens in order to limit their attractiveness and to make sure that they entirely collaborate with judiciary authorities.



# Research for Development Program

## The Program

As a legal think tank, Sherpa aims at developing new legal tools in order to promote a fair and sustainable development.

Amidst all its activities, Sherpa is able to state that social and environmental damage caused by the activities of certain transnational corporations (TNC) and the absence of a legal framework creates an atmosphere of legal insecurity. Insecurity for both victims who are not guaranteed justice and for companies who are not sheltered from fabricated charges against them. Sherpa is aware that CSR is not simply limited to voluntary input by corporations, and due to the absence of standards and common objectives, those actions which are taken by certain companies remain isolated, minor and unclear when it comes to legal security.

We are convinced that the law is one way of ensuring that the Millennium Development Goals (MDG) are achieved.

We are convinced that the MDG are comparable to the concept of CSR as well as to the concept of sustainable development, both being ultimate goals to achieve. The *Development Research Program*, with the aim of achieving a legal framework, calls for the effective responsibility of companies to provide their local communities, affected by their activities, a way of achieving justice in order to defend their rights and to increase public and political awareness in order to gain support.



## Our Research

### The Objectives

Sherpa develops proposals with the aim of advancing the legal and political debate on CSR, which concentrates primarily on:

- Directly - Opportunities under the law that lead to the improvement of a company's social and environmental actions in developing countries;
- Indirectly - Development of legal measures that allow victims to seek justice and recognise their rights.

### Sherpa's Actions

Reinforcing its legal force and drawing lessons from legal actions of defence and protection of victims, Sherpa, in 2008 managed to carry out a steady stream of legal research. Numerous analyses and forecasting have been conducted in order to secure the emergence of legal measures adapted to suit CSR, with a strong emphasis on prevention.

**Internationally** – Sherpa, in the context of **Forum China Europa**, is in charge of organising the workshop on regulation of TNCs. Established in 2005, the **Forum China Europe** is an independent initiative whose aim is to represent all those who are part of the two societies to come together to reflect on the future of each of the societies, the relationship between the two and more importantly, the future of a hugely interdependent world where China and Europe will assume their responsibility as major world players. Sherpa works in conjunction with Nankai University of Law.



**In Europe** – The two documents elaborated by Sherpa in 2007 were a success with the partner “**European Coalition for Corporate Justice (ECCJ)**”.



The first document concentrates on the responsibility of corporate law (Redefining the corporation – How could new EU corporate liability rule help? – September 2007) and the second document (Supply Chain and Responsibility – Legal Measures encompassing Parental Companies - November 2007) on the supply chain. These two pieces constituted the theoretic basis for ECCJ's three proposals which were presented at a European Parliament Conference held on the 29<sup>th</sup> May 2008. Currently, they interest the European Commission who recognised the problem with non-Europeans access to justice.

### The three major proposals are:

- **Enhancing Parent Company Liability** - Parent companies should be held liable for their subsidiaries and the contractors which they have right to control, for environmental and human rights impacts;
- **Require Companies to Have a Duty of Care** - Companies should take reasonable steps to identify and prevent human rights or environmental abuses within their sphere of responsibility;
- **Require Large Companies to Report on their Environmental and Social Impacts and Risks** - Large companies should have clear standards to which they report risks and impacts of their activities within their sphere of influence.

Among the NGOs who are working on these issues, Sherpa stands out as the only one made up of lawyers. This enables Sherpa to accomplish successful legal pleas. The follow-up to these pleas initiated by ECCJ in Brussels in 2008 required the documentation of legal notes. These enabled the strengthening of initial studies as well as the enrichment of pleas.

In France – As well as being a Member of the Forum of Citizens for Corporate Social Responsibility and of

Alliance for the Earth

Sherpa, throughout



2008, equally continues to follow the work on the *Grenelle de l'environnement*. The final aim here is to endorse legal proposals which Sherpa detailed in their treatment program in 2007. This interest has led to the establishment of many legal procedures and proposals which have been brought to the attention of political decision-makers. The main proposals are firstly the question of obligatory reporting/disclosure of information which the Law Grenelle 2 (a law specifically establishing all necessary positive law measures) intends to make widespread, but equally, the issue of CSR regarding the European Directive's legislation transposing, labelled "Environmental Responsibility".

In addition, in response to the request by Isabelle Daugareilh, Director of Research at CNRS (National Scientific Research Centre), Sherpa has written an article on legal measures for effective regulation concerning multinational corporation's activities. This article is to appear as part of a collection of works in 2009.

Many subjects have led to the production of legal notes: the relationship of ONG partners and the Corporations, the social responsibility of public purchaser, the critical analysis of ISO 26000 which is currently undergoing negotiations.

### Update

Following ECCJ's proposals which have highlighted the obstacles and opportunities linked to the legal framework of the activities of European corporations outside the EU on issues such as human rights and respect for the environment, the European Commission has decided to launch a detailed study on the subject. This study also forms part of the UN's Special Rapporteur on the Rights of Man and Transnational Corporations, John Ruggie's mandate.

In his *Essay on Oeconomy*, published in February 2009, Pierre Calame reiterated the concept of "Sustainable Agreement" developed by Sherpa amongst his fundamental principles on the evolution of governance rules.



*"Sherpa is an essential partner for those who want to go forward to achieve clarity, ethics and by result, efficacy. I am convinced that going forward, this type of credible organisation, a product of civil society, can enable the putting in place of essential measures which form part of the notion of the long-term contract and which protect populations. These preventative actions should be added to the remarkable repair action that SHERPA has led for many years."*

Sacha Brailowsky  
Social Empowerment Director at Suez-Environnement



## Advocacy

### The Objectives

We tend to deal with the underlying cause, which, at present, hinders companies from fully taking part in the Millennium Development Goals. Instead of the voluntary cooperation by companies to intervene, we turn to the political decision makers to set in place a formal framework which limits any possible negative effects generated by companies in developing countries and to promote the positive effects of this framework. The decisions of these political decision makers are made through the organisation of conferences, seminars, via correspondence or in meetings. Their primary goal is to inform of the problem of legal insecurity linked to the lack of a formal framework and to propose sensible solutions to deal with the issue.

### Sherpa's Actions

Our work, in 2008 concentrated on promoting various research projects to French and European decision makers. Sherpa, together with other partners of the civil society worked with this goal in mind. All throughout the year, Sherpa held regular meetings in order to ensure joint cooperation. In doing this, Sherpa became the supporting legal partner for many organisations of civil society who took the hypothesis of CSR as a starting point. Sherpa also helped influence the legal sector of their campaigns.



In France, Sherpa is a Member of the **Forum citoyen for the RSE** - (Citizens forum for CSR). This coalition groups different organisations from civil society who meet once a month. The coalition's aim is to unite in member optimism and to develop a centre for public resources. Through its work, the Forum intends to support the process of CSR.

Sherpa is able to continue its work with the ECCJ by way of this Forum, seeing as it is a Member.

Sherpa was named to represent the **Forum Citoyen for the RSE**, the heart of the AFNOR Group, a Committee in charge of negotiations concerning ISO 26000. Sherpa's contribution enables the pinpointing of weaknesses of this particular version of the ISO 26000 which is under discussion. In particular, the impossibility of ISO 26000 being used as a source for new regulations or contractual practices was highlighted.



Finally, in its capacity as a member of the Alliance for the Earth (Alliance pour la Planète) Sherpa undertook CSR advocacy work at the *Grenelle de l'Environnement*.

### Update

In spite of progress on the theme of obligatory annual reporting on social and environmental impacts, Sherpa was forced to declare the lack of momentum of the Grenelle Laws 1 and 2 on the subject of damage prevention caused by corporate activities.

In the context of 2008's European Elections, Sherpa was successful in getting *Europe Ecologie* to integrate the proposals made by ECCJ in their electoral campaign. Equally, Sherpa supported the joint campaign CCFD Terre solidaire (the Catholic Committee against Hunger and for Development)/Oxfam France, "Hold-up International - until Europe regulates its multinational corporations". Thanks to this joint effort, 35 out of 72 representatives who had been elected by French voters on Sunday 7<sup>th</sup> June 2009 signed the Declaration of "Engagement" which contains the five proposals on regulations outlined by the International Hold-up Campaign.

Sherpa is also at the origin of the mapping of the projects *Grenelle-incompatibles*, i.e. infringing Grenelle de l'environnement objectives. Its on-line publishing by the Alliance for the Earth encountered certain media success.

## Awareness

### Inform to better act

**The elected representatives** - At the French level, meetings with French members of parliament of any political trends took place to make them sensitive on problems led by the lack of formal frame in CSR. These hearings and informal meetings took place in the continuation of the works of Grenelle of the environment.



**Institutions** - The International Organisation of La Francophonie (OIF) required Sherpa to elaborate educational tools on the CSR in the form of 9

thematic index intended for the jurists of country of OHADA space.

In the register of public procurement of which influence on the practices of companies is strategic, the Ministry of Finance invited Sherpa to elaborate a note on the possible conditionnalités. It will be integrated into the future guide on the public purchase socially responsible for appearing in 2009.

**The organizations of the civil society (OCS)** - The subject of partnerships NGO / companies was the object of a great attention by Sherpa. We indeed consider that subject to contractual terms adapted in stakes in sustainable development, partnerships NGO / Companies represent a strategic leverage. Progressively arises the necessary intensification of the terms of these partnerships to improve the social and environmental performances of companies. Sherpa initiated a collective reflection on the adoption of common standards within NGO having a strong culture of partnership (WWF, CARE, etc.).



*" Sherpa also plays an important role in the reflections around partnerships NGO/companies, in particular as regarding the contractual solutions allowing the NGO to make progress the practices of the partner companies. "*

Julia Haake,  
Director of Partnerships, France WWF

*"Sherpa is an invaluable actor in community life in France. Infamous for its seriousness and its professionalism, Sherpa really is an indispensable good for the evolution of multinational companies in terms of CSR. This is a role which naturally continues to be both a pragmatic and constructive process of support".*

Fabienne Pouyadou  
Director of Partnerships, CARE France



Sherpa brought its lighting on basic rules to reach efficient contractual terms. Its contribution should appear in the study sponsored by Coordination Sud and the MEDEF (major French Employers' Union) to appear in 2009.



Finally, Sherpa pursued in 2008 its interventions within the framework of the network OECD Watch and coordinated awareness workshops on the use of OECD Guidelines intended for the organizations of the civil society. (interventions in the seminaries(seminars) held in 2008 in the Burkina Faso, in Cameroon and in India)

**The students** - Sherpa was also invited to provide lessons to students in Master of Sustainable development at the university of Toulouse. Students of Science Po Paris realized their end-of-studies teamwork on the Sherpa's actions. The entitled report « the challenging concretization of corporate social responsibility » is a comparative study of the various strategies of actions implemented by Sherpa. This work was realized supervised by Mister Javillier, Law Professor and Director of the Department of the international labor standards within the International Labor Office.

Sherpa is more and more sought for interventions intended for the law students and more generally in programme dedicated to the sustainable development. William Bourdon and the members of the team participated in multiple seminars and international conferences.

## Balance Sheet 2008

			2008	2007
<b>Actif</b>				
<b>Actif immobilisé</b>	<b>brut</b>	<b>amortissement</b>		
Immobilisations corporelles	18 165,00	8 291,00	9 874,00	5 615,00
Autres			15,00	15,00
Dépôts et cautionnement			1 013,00	3 840,00
<b>Total I</b>			<b>10 902,00</b>	<b>9 470,00</b>
<b>Actif circulant</b>				
Autres créances			34 330,00	31 107,00
Disponibilité banque			30 816,00	7 810,00
Caisse			83,00	920,00
Charges constatées d'avances			227,00	185,00
<b>Total II</b>			<b>65 456,00</b>	<b>40 022,00</b>
<b>TOTAL ACTIF</b>			<b>76 358,00</b>	<b>49 492,00</b>
<b>Passif</b>				
<b>Fonds associatifs</b>				
Report à nouveau			- 34 466,00	- 2 701,00
Résultat de l'exercice			- 115 855,00	- 31 765,00
<b>Autre fonds associatifs</b>				
Apports avec droit de reprise			106 642,00	61 642,00
<b>Total I</b>			<b>- 43 679,00</b>	<b>27 176,00</b>
<b>Provisions</b>				
Provision pour risques et charges			923,00	
<b>Total II</b>			<b>923,00</b>	
<b>Dettes</b>				
Dettes auprès des établissements			31,00	0,00
Fournisseurs et comptes rattachés			9 151,00	2 600,00
Dettes sociales et fiscales			30 971,00	19 515,00
Autres dettes			78 961,00	201,00
<b>Total III</b>			<b>119 114,00</b>	<b>22 316,00</b>
<b>TOTAL PASSIF</b>			<b>76 358,00</b>	<b>49 492,00</b>

## Profit and Loss Account 2008

		2008	2007
<b>Produits d'exploitation</b>			
Subventions	CNASEA	0,00	6 635,25
	THE SIGRID RAUSING TRUST	50 664,98	59 180,35
	STIFTUNG OPEN SOCIETY	0,00	7 431,63
	FRANCE LIBERTES	3 025,00	36 760,00
	FPH Exploitation	129 974,00	
	FPH Exploitation (cahier)	24 000,00	
	OIF	20 000,00	
	AFRI	6 000,00	
Activités	Autres produits	2 074,28	4 138,50
	Prestations de services	14 200,00	24 982,52
	Dons et libéralités	14 965,00	35 561,70
<b>Total I</b>		<b>264 903,26</b>	<b>174 689,95</b>
<b>Charges d'exploitation</b>			
Achats	606100 Fournitures non stockées	0,00	0,00
	606300 Fournitures entretien & petit équipement	1 276,84	177,70
	606400 Fournitures administratives	2 187,81	1 048,13
	606500 Achats spéciaux relatifs à l'activité	0,00	0,00
Autres charges externes	611000 Sous-traitance	12 060,43	5 114,62
	611020 Sous-traitance GIC	1 230,66	
	611110 Prestation services cabinet Bourdon	84 216,79	
	613200 Locations	16 253,73	18 370,56
	615000 Entretien et réparations	1 445,86	180,00
	616000 Assurance	223,72	210,29
	617000 Etudes et recherches	0,00	0,00
	618100 Documentation générale	584,73	1 053,11
	618500 Frais de colloques, séminaires	420,00	0,00
	618520 Frais de colloques, séminaires GIC	50,88	
	622600 Honoraires	22 752,45	
	622700 Frais d'actes et contentieux	984,04	97,87
	623000 Publicité publications relations publiques	0,00	0,00
	623600 Catalogues et imprimés	1 267,76	0,00
	624400 Transports administratifs	0,00	0,00
	624800 Transports divers	0,00	0,00
	625100 Voyages et déplacements	21 507,82	22 943,77
	Voyages et déplacements GIC	625,20	
	625600 Missions	18 543,20	13 952,53
	625620 Missions GIC	554,40	
	625700 Réceptions	2 931,76	274,60
	626000 Frais postaux	217,23	150,86
	626100 Téléphone	9 604,53	1 086,40
	626200 Internet	4 292,93	847,48
	627100 Services bancaires	520,89	325,58
	628100 Concours divers cotisations	485,00	0,00
	631300 Formation professionnelle	566,57	626,00
	641000 Salaires	103 091,68	73 076,87
	641400 Indemnités et avantages	28 920,00	20 409,63
	645000 Charges sociales	39 965,58	26 799,60
	654400 Créances sur exercice antérieur	1 860,00	
	658000 Charges diverses de gestion	6,20	0,00
	658600 Cotisations	0,00	1 120,00
	671200 Pénalités	265,50	0,00
	671300 Libéralités	0,00	14 938,62
	671800 Autres charges exceptionnelles	2 587,70	1 603,60
	681100 Dotation aux amortissements immobilisations corp	3 142,75	1 945,92
	689400 Dotation provision pour risques et charges	923,50	
<b>Total II</b>		<b>385 565,14</b>	<b>206 353,74</b>
<b>I RESULTAT D'EXPLOITATION (I-II)</b>		<b>-120 661,88</b>	<b>-31 663,79</b>
Frais financiers		- 61,43	-57,36
Produits financiers		325,02	2,63
<b>Total III</b>		<b>263,59</b>	<b>-54,73</b>
<b>II RESULTAT FINANCIER (III)</b>		<b>263,59</b>	<b>-54,73</b>
charges exceptionnelles			-71,00
Produits exceptionnels			24,32
<b>Total IV</b>		<b>4 543,13</b>	<b>-46,68</b>
<b>II RESULTAT EXCEPTIONNEL (IV)</b>		<b>4 543,13</b>	<b>-46,68</b>
<b>EXCEDENT ou INSUFFISANCE</b>		<b>-115 855,16</b>	<b>- 31 765,20</b>

## What they Think of Sherpa



*"Sherpa's work can be compared to a vigil – a close monitoring of coherence and standards. From an ecological point of view, this NGO, has always represented the social aspect and now is synonymous with it."*

Nicolas Hulot  
Chairman of Foundation Nicolas Hulot

*"In 2008, Transparence-International (France) met Sherpa when collaborating on the work "Biens mals acquis – Ill gotten gains". Through its commitment, professionalism and remarkable legal expertise, Sherpa brings an invaluable contribution to the promotion on ethics and good governance, notably in Africa."*

Daniel Lebègue  
Chairman of Transparence International France



*"Amongst the NGO, Sherpa remains vital and incontrovertible. My introduction to Sherpa during the Rougier case at the European Social forum in Saint Denis in 2003 came as an eye-opener. I admire Sherpa's courage and effectiveness, yet hate their lack of resources. Since this awakening discovery, I have not stopped stressing the importance and usefulness of this unique, one of a kind NGO."*

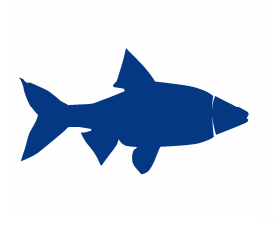
Alice Audouin

Manager of Sustainable Development at Media France  
Co-founder of the Collège des directeurs du développement durables engagés  
Author of *Ecolocash* et *la Communication responsable*

*"Sherpa is not only remarkable for its courageous actions in defence of rights and the denunciation of all types of abuse, but Sherpa is also a knowledgeable resource when it comes to International Law or CSR. Sherpa has vast, objective understanding on developing countries. Its expertise was vital with regards to the grenelle environmental forum, just as it is in the context of CA at Agrisud."*

Robert Lion  
Chairman of Agrisud International  
Chairman of Greenpeace France





**Association Sherpa**

22, rue de Milan

75009 Paris

France

Tel : 33-1 42 21 33 25

[contact@asso-sherpa.org](mailto:contact@asso-sherpa.org)

[www.asso-sherpa.org](http://www.asso-sherpa.org)

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