

İNSANİ ŞAM DERNEĞİ

31 DECEMBER 2024

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDIT REPORT ON
FINANCIAL PERIOD**

INDEPENDENT AUDITOR'S REPORT

To the Board of İNSANİ ŞAM DERNEĞİ (ŞAM)

1) Unqualified Opinion

We have audited the accompanying financial statements (ŞAM), ("Association") which comprise the statement of financial position as of 31 December 2024, the statement of Income and Expenses for the period, and statement of cash flows for the year then ended, and notes to the financial statements comprising a summary of significant accounting policies.

In our opinion the financial statements present fairly, in all material respects, the financial position of the Association at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

2) Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the International Ethics Standards Board for Accountants of Ethics for Professional Accountants (IESBA) together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3) Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Association management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

4) Key Control Subjects

It was decided that we did not have a key audit issue to report in our report.

5) Auditor's Responsibilities for the Audit of the Financial Statements

Responsibilities of independent auditors in an independent audit are as follows:

Our aim is to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance expressed because of an independent audit conducted in accordance with IFRS is a high level of assurance but does not guarantee that a material misstatement will always be detected. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an independent audit conducted in accordance with IFRS, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Assess the internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Association to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the Association audit. We remain solely responsible for our audit opinion. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence. We also communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner who supervised and concluded on this independent auditor's report:

CPA Name Mohammad Al-Hadi Alkhateb.

TPD Company.

License No: 20774

20/ 04 / 2026

PD TRTEEB FOR TRUSTED
PROJECT DEVELOPMENT
info@tpd-fi.com

<u>CONTENTS</u>	<u>PAGES</u>
AUDIT REPORT	1
STATEMENTS OF FINANCIAL POSITION	5
STATEMENTS OF INCOME AND EXPENSES.....	6
STATEMENTS OF CASH FLOW	7
NOTES TO THE FINANCIAL STATEMENTS	A-18
ACTIVITIS.....	19-20

TPD TRUSTEE FOR TRUSTEES
 PROJECT DEVELOPMENT
 info@tpd-fi.com



INSANI ŞAM DERNEĞİ.
(SHAM)
STATEMENT OF FINANCIAL POSITION AS OF 31 DECEMBER 2024
(Amounts expressed in Turkish lira ("TL") unless otherwise stated)

ASSETS	Note	Audited 31-Dec-24	Audited 31-Dec-23
Current Assets			
Cash and Cash Equivalents	4	16,698,493	101,782,269
Receivables and Prepaid Expenses	5	28,220	26,696
Inventories	6	-	1,336,502
TOTAL CURRENT ASSETS		16,726,713	103,145,467
Non-Current Assets			
Long-term Receivables and Prepaid Expenses	5	-	-
Tangible Fixed Assets	7	6,382,685	6,382,685
Intangible Fixed Assets	8	4,911	4,911
TOTAL NON-CURRENT ASSETS		6,387,596	6,387,596
TOTAL ASSETS		23,114,309	109,533,063
LIABILITIES			
Current Liabilities			
Payables	9	-	106,660
Restricted in-kind donation	10	-	-
Restricted cash donation	11	-	-
TOTAL CURRENT LIABILITIES		-	106,660
Non-Current Liabilities			
Provisions			
Provision For Employee Benefits	12	-	-
TOTAL NON-CURRENT LIABILITIES			
NET ASSETS			
Accumulated Surplus / Deficit	16	109,426,402	35,191,192
Net Surplus / Deficit for the Period		(86,312,093)	74,235,211
TOTAL NET ASSETS	17	23,114,309	109,426,402
TOTAL NET ASSETS & LIABILITIES		23,114,309	109,533,063

The accompanying notes form an integral part of these financial statements.

İNSANI ŞAM DERNEĞİ.
(SHAM)

STATEMENT OF INCOME OR EXPENSE FOR THE PERIOD 1 JANUARY - 31 DECEMBER 2024
(Amounts expressed in Turkish lira ("TL") unless otherwise stated)

		<i>Audited</i>	<i>Audited</i>
	Note	1-January -31 December 2024	1-January -31 December 2023
Donation and Grants	13	228,633,433	303,761,629
Purposive Expenses (-)	14	(292,881,277)	(222,972,160)
MAIN OPERATING INCOME / EXPENSE		(64,247,844)	80,789,469
General Administrative Expenses (-)	15	(22,064,249)	(6,554,258)
Other Income from Operating Activities	16	-	-
Other Expenses from Operating Activities (-)	16	-	-
Operating Income / Expense		(86,312,093)	74,235,211
Financing expenses (-)	18		
Net Surplus / Deficit for the Period		(86,312,093)	74,235,211
Accumulated Surplus / Deficit	16	109,426,402	35,191,192
TOTAL NET ASSETS	17	23,114,309	109,426,402

The accompanying notes form an integral part of these financial statements.

TPD TRUSTEE FOR TRUSTEE
PROJECT DEVELOPMENT
tpd@tpd-fi.com

INSANI ŞAM DERNEĞİ.
(SHAM)
1 OCAK - 31 ARALIK 2024 Cash Flow Statement
(Amounts expressed in Turkish lira ("TL") unless otherwise stated)

		<i>Audited</i> 1 Jan – 31-Dec-24	<i>Audited</i> 1 Jan – 31-Dec-23
A. Cash Flows from Operating Activities	Note		
Profit		(86,312,093)	74,235,211
Adjustments to Reconcile Profit for the period to net cash provided by operating activities:			
Adjustments For Depreciation And Amortization Expenses	10	-	-
Change in working capital		(1,524)	(18,696)
Changes In Receivables and Prepaid Expenses	5	1,336,502	(1,283,810)
Changes In Inventories	6	(106,660)	(3,980)
Changes In Payables	9		
Changes In restricted cash donation	11		
Changes In Provision For Employee Benefits	12		
Total		(85,083,775)	72,928,725
B. Cash Flow From Investing Activities			
Cash Inflows and Outflows From Sales and Purchases Of Tangible and Intangible Assets	8-9	-	(136,620)
Total		(85,083,775)	72,792,105
C. Cash Flow From Financial Activities			
Cash Inflows / (Outflows) From Borrowings		-	-
Total		(85,083,775)	72,792,105
Foreign Currency Translation Differences of Cash and Cash Equivalents Before Effect to Net Increase / Decrease (A + B + C)			
		-	-
D. The Effect of Foreign Currency Translation Differences on Cash and Cash Equivalents			
Net Increase In Cash And Cash Equivalents in / Decrease (A + B + C + D)		(85,083,775)	72,792,105
E. Beginning Of The Period Cash and Cash Equivalents		101,782,269	28,990,164
Cash And Cash Equivalents At the End Of The Period (A*B+C+D+E)	5	16,698,493	101,782,269

The accompanying notes form an integral part of these financial statements.

1 THE ORGANISATION AND ACTIVITIES

Al-Sham Humanitarian Foundation was established in 2011, in Istanbul, and we officially registered in Turkey in 2013. The Foundation is keen to meet humanitarian needs by implementing projects and humanitarian services for the most vulnerable groups in Syria and Turkey.

AHF provides humanitarian services and development programs in both Syria and Turkey. AHF is working in northwest of Syria in Idlib, Aleppo countryside, and Tal Abyad in Raqqa. AHF works in the following sectors: health and nutrition, food security and livelihoods, early recovery, protection, shelter, and non-food items. In Turkey, AHF focuses on the protection and early recovery sectors through refugee women empowerment projects using several intervention mechanisms, like in-kind, cash, and vouchers.

AHF is a strategic partner for SCHF and other UN agencies such as UNICEF, WHO, IOM, and WFP, in addition to having other partnerships with INGOs like World Vision International, GIZ, MSF -Spain, GOAL and SV. To increase the effectiveness and coordination of the response, AHF is a member of several coordination bodies, such as the NGO Forum, ICVA network, CHS Alliance, and NEAR Network, and is a co-founder of the Syrian NGO Alliance (SNA).

It has qualified cadres, highly experienced staff in the humanitarian sector, and a solid and organized structure in various departments and technology based on the best international and humanitarian standards.

The registration number: 34-195-143

Address: Göztepe Mah. İnönü Cad. No:122 Başkule Plaza Kat:10 D:104 Bağcılar/Istanbul

2. BASIS OF PRESENTATION

2.1 Applied Financial Reporting Standards

For the purposes of financial presentation and disclosure, and in line with the Association's policies, international donor requirements, and globally recognized practices in humanitarian project financing, the financial statements are prepared and presented in Turkish Lira (TRY). This ensures clarity, consistency, and alignment with the statutory accounting records maintained in Türkiye.

The financial statements have been prepared in accordance with the Cash Basis of Accounting, whereby:

- Revenues are recognized when cash is received, in accordance with the terms of the relevant funding agreements.
- Expenses are recognized when cash payments are made, regardless of the period in which the related services are received or obligations are incurred.

Accordingly:

- Collections from donors are recognized upon receipt of funds.
- Payments for project activities, including salaries, supplier services, and contractual obligations, are recognized when disbursed.
- Advances received from donors are recognized as revenue upon receipt.

This accounting basis has been adopted in line with the nature of the Association's operations, donor practices, and funding mechanisms, and reflects the actual cash flows of the Association during the reporting period.

Accounting records are maintained in accordance with the historical cost principle, ensuring transparency and traceability of all donor-funded transactions.

For presentation and disclosure purposes, and where applicable, the financial statements are aligned with relevant reporting and classification principles to the extent consistent with the Association's non-profit nature and donor requirements.

All project financial reports are prepared in compliance with:

- Approved project budgets
- Signed grant agreements
- Donor financial manuals and reporting templates
- The Association's internal financial policies and procedures

In preparing its financial reports, the Association applies fundamental accounting principles, including:

- Consistency in accounting treatment

- Prudence and reliability
- Materiality
- Full and adequate disclosure

These policies ensure that the financial information presented fairly reflects the cash utilization for project activities implemented within Syrian territories and provides donors with a clear and verifiable basis for financial review, monitoring, and audit.

Offsetting

Financial assets and financial liabilities are offset, and the net amount presented in the statement of financial position when, and only when, the Association currently has a legally enforceable right to set off the amounts, and it intends either to settle them on a net basis or to realize the assets and settle the liability simultaneously.

Comparative Information and Previous Periods Adjustments

For conducting a comparison of financial position and performance trend, Association's current financial statements are prepared comparative with previous periods. Comparative information is reclassified to be compatible with the presentation of current financial statements, when necessary.

Going concern

The Association prepared financial statements in accordance with the going concern assumption.

Foreign currency

Transactions in foreign currencies are recorded in Turkish Lira (TRY) at the exchange rates prevailing on the date of each transaction. Monetary assets and liabilities denominated in foreign currencies at the end of the financial year are translated into Turkish Lira at the exchange rates prevailing at that date.

Exchange differences arising from the translation are recognized in the statement of income and expenses for the period.

IPD/IRTRFB FOR TRUSTED
PROJECT DEVELOPMENT
info@ipd-fi.com



1.2 Important Accounting Policies

Cash and Cash Equivalents

Cash and cash equivalents include all cash resources available to the Association at the reporting date, including:

- Cash on hand
- Bank balances held with licensed financial institutions
- Short-term deposits with high liquidity that are readily convertible to known amounts of cash

Cash and cash equivalents are recognized and recorded at their nominal value in Turkish Lira (TRY).

Interest income, if any, is recognized only when cash is actually received. Any accrued but not yet received interest is not recognized in the financial statements in accordance with the cash basis of accounting.

Property, Plant, and Equipment

Property, plant, and equipment represent tangible assets acquired by the Association for use in its operations.

Under the cash basis of accounting:

- Property, plant, and equipment are recorded as expenses at the time of payment.
- No asset capitalization is recognized in the statement of financial position.

For internal control and disclosure purposes, the Association maintains off-record (memorandum) registers of fixed assets, including details such as acquisition cost, location, and condition.

Where applicable and for reporting purposes:

- Assets may be disclosed at historical cost for informational purposes only.
- No depreciation or amortization is recorded in the financial statements.

Gains or losses on disposal of such assets are recognized only when cash is received from the disposal transaction.

Intangible Assets

Intangible assets, including rights, licenses, and similar non-physical assets, are treated in accordance with the cash basis of accounting as follows:

- Costs incurred to acquire intangible assets are recognized as expenses at the time of payment.
- No capitalization or amortization of intangible assets is recognized in the financial statements.

For administrative and control purposes, the Association may maintain separate records of such assets; however, these are not reflected as assets in the financial statements.

Receivables

On the basis of accounting, receivables are not recognized in the financial statements.

Amounts due from donors or other parties are not recorded unless and until cash is actually received.

For internal monitoring purposes, the Association may track expected receipts; however, such amounts are not presented as assets in the financial statements.

Payables

Under the cash basis of accounting, payables and accrued liabilities are not recognized in the financial statements.

Obligations arising from goods or services received are recorded only when payment is made.

Unpaid obligations at the reporting date are not reflected as liabilities but may be disclosed, where material, in the notes, to the financial statements.

Inventory and In-Kind Donations

Inventory, if any, and in-kind donations are recognized only when they are physically received by the Association.

- In-kind donations are recorded at their estimated fair value at the date of receipt, based on reasonable and supportable assessments.
- Such donations are recognized as both revenue and corresponding expense or asset at the time of receipt.

Consumable inventory items are recognized as expenses when utilized or distributed.

No inventory balances are carried forward unless physically held and verified at the reporting date, and only for disclosure purposes.

Donations and Grants

a. Unrestricted Donations

Unrestricted donations are recognized as revenue only when cash is received by the Association.

- No revenue is recognized based on pledges, commitments, or signed agreements unless funds have been received.
- Donations received in kind are recognized at their fair value upon receipt.

b. Restricted Donations

Restricted donations are funds received from donors with specific conditions regarding their use or timing.

Under the cash basis of accounting:

- Restricted donations are recognized as revenue upon receipt of cash.
- No deferred revenue or liability is recognized for unspent balances.

For control and reporting purposes:

- The Association tracks the utilization of restricted funds separately to ensure compliance with donor conditions.

- Any unspent balances may be disclosed in the notes to the financial statements but are not recognized as liabilities.

Expenses related to restricted grants are recognized when cash payments are made.

Administrative fees (Management Fees or Indirect Cost Recovery), when applicable, are recognized as revenue upon receipt or when deducted from received funds.

Foreign Exchange Risk

The Association is exposed to foreign exchange risk arising from transactions denominated in currencies other than Turkish Lira (TRY).

Such transactions are recorded in Turkish Lira at the exchange rates prevailing on the date cash is received or paid.

Any exchange differences realized upon conversion are recognized in the statement of income and expenses at the time of the transaction.

The Association manages this risk through monitoring foreign currency cash balances and applying appropriate financial controls.

Accounting Estimates

Under the cash basis of accounting, the use of accounting estimates is limited.

However, management may apply reasonable judgment in determining:

- The fair value of in-kind donations
- The classification of certain cash transactions
- Disclosure of contingent or non-cash information

Any such estimates are based on the best available information at the reporting date.

Events After the Reporting Period

Events occurring after the reporting date are considered as follows:

- Events that involve actual cash receipts or payments after the reporting date are recognized in the subsequent period.
- Non-cash events or significant developments that may affect users' understanding of the financial statements are disclosed in the notes, where material.

Only events that provide evidence of conditions existing at the reporting date and involve actual cash impact are reflected in the financial statements.

3 Events occurring after the balance sheet end.

The information flow that provides information about the information about the realized subsequent events is reflected in the related financial statements. Events that do not require correction are explained in footnotes if they have a certain importance.

4 Cash and Cash Equivalents

Cash and Cash Equivalents are follows:

	<u>31-12-2024</u>	<u>31-12-2023</u>
Cash on hand	4,473	-
Banks	16,694,020	101,782,269
Total	16,698,493	101,782,269

5 Receivables and Prepaid Expenses

Receivables and Prepaid Expenses are follows:

	<u>31-12-2024</u>	<u>31-12-2023</u>
Deposits and Guarantees Given	18,990	21,174
Other Receivables	9,229	5,522
Total	28,220	26,696

Long-term Receivables and Prepaid Expenses

Long-term Receivable are follows: (31 December 2024: None)

6 Inventories

Inventories are follows:

	<u>31-12-2024</u>	<u>31-12-2023</u>
Inventories	-	1,336,502
Total	-	1,336,502

7	Tangible Fixed Assets	<u>31-12-2024</u>	<u>31-12-2023</u>
	FA-Equipment & Computers	662,219	662,219
	Buildings	5,720,466	5,720,466
	Total	6,382,685	6,382,685
	De-Equipment & Computers	-	-
	Total	-	-
	Net Tangible Fixed Assets	6,382,685	6,382,685

8	Intangible Fixed Assets	<u>31-12-2024</u>	<u>31-12-2023</u>
	Leasehold Improvements	1,262.60	1,262.60
	Other Intangible Assets	3,648.39	3,648.39
	Total	4,911	4,911
	DE- Founding expenses	-	-
	Total	-	-
	Net Intangible Fixed Assets	4,911	4,911

9 Payables

Short-term Payables are follows:

	<u>31-12-2024</u>	<u>31-12-2023</u>
Taxes and Funds Payable		81,812
Social Security Contributions Payable		24,848
Total	-	106,660

FINANCIAL BORROWINGS

Short-term financial borrowings are follows:

IPD TRUSTEE FOR TRUSTED
PROJECT DEVELOPMENT
info@ipd-fi.com

	<u>31-12-2024</u>	<u>31-12-2023</u>
Lease Payables		
Total	-	-

Long-term financial borrowings are follows:

	<u>31-12-2024</u>	<u>31-12-2023</u>
Liabilities Arising from Rental Transactions		
Total	-	-

BENEFITS PROVIDED TO EMPLOYEES

Short-term benefits provided to employees are followed:

	<u>31-12-2024</u>	<u>31-12-2023</u>
Severance pays provisions		
Taxes and funds payable for personal		
Social security premiums payable		
Total	-	-

10 Restricted in-kind donation

Restricted in-kind donation are follows: (31 December 2023: None)

11 Restricted cash donation

Restricted cash donation are follows: (31 December 2023: None)

12 Provisions

Provisions are follows:

	<u>31-12-2024</u>	<u>31-12-2023</u>
--	-------------------	-------------------

Provision For Employee Benefits		
Total	-	-
13	Grands received	
		<u>31-12-2024</u> <u>31-12-2023</u>
	Donation and Grants	223,863,290 236,504,721
	Donation Refunds (-)	(5,148,966)
	Unrestricted revenue	471,419 54,722,482
	Foreign Exchange Gains	8,581,236 12,081,566
	Extraordinary Income	110,345
	Other	756,108 452,859
	Total	228,633,433 303,761,629
14	Expenses	
	<u>Direct Expenses for projects are follows:</u>	
		<u>31-12-2024</u> <u>31-12-2023</u>
	Direct Project Costs	292,881,277 222,972,160
	Total	292,881,277 222,972,160
15	<u>In Direct Expenses for projects are follows:</u>	
		<u>31-12-2024</u> <u>31-12-2023</u>
	General Administrative Expenses	2,221,525.25 1,655,434.87
	Foreign Exchange	19,823,207.12 4,898,492.18
	Extraordinary Expenses	19,516.82 331.08
	Total	22,064,249.19 6,554,258.13
16	Other Income from Operating Activities	
		<u>31-12-2024</u> <u>31-12-2023</u>
	Foreign Exchange income	
	Other	

Total	-	-
--------------	---	---

Other Expenses from Operating Activities (-)

	<u>31-12-2024</u>	<u>31-12-2023</u>
Foreign Exchange expenses		
Other		
Total	-	-

17 Total Net Assets

	<u>31-12-2024</u>	<u>31-12-2023</u>
Accumulated Surplus / Deficit	109,426,402.10	35,191,191.55
Net Surplus / Deficit for the Period	-86,312,093.20	74,235,210.55
Total	23,114,308.90	109,426,402.10

18 Financing expenses (-)

	<u>31-12-2024</u>	<u>31-12-2023</u>
Lease payables interest accrual's		
Total	-	-

In Direct Expenses/Direct Expenses

	<u>31-12-2024</u>	<u>31-12-2023</u>
In Direct Expenses	22,064,249.19	6,554,258.13
Direct Expenses	292,881,276.68	222,972,160.28
Total	314,945,525.87	229,526,418.41

Percentage for ((In Direct Expenses/Direct Expenses))	7.53%	2.94%
--	--------------	--------------


 TPD/TRYEB FOR TRUSTED
 PROJECT DEVELOPMENT
 info@tpd-fi.com

Al-Sham Humanitarian Foundation AHF in brief:

Al-Sham Humanitarian Foundation (AHF) is a non-governmental, non-profit organization. It was established in 2011 in response to the Syrian humanitarian crisis and was officially registered in Turkey in 2013. The Foundation works to meet humanitarian needs by providing projects and humanitarian services for the most vulnerable groups in both Syria and Turkey.

The Foundation has qualified and experienced employees in the humanitarian sector, in addition to a strong structure in various fields based on international standards, in addition to several strategic partnerships and memberships in global networks.

Main Programs and Activities**Health and Nutrition Program**

The program delivers primary, secondary, and specialized healthcare services in Northwest Syria through a network of hospitals, health centers, and an integrated ambulance system, in addition to nutrition services, rehabilitation, routine immunization, and community health initiatives. The program also contributed to emergency and epidemic response efforts while enhancing access to healthcare services for vulnerable populations.

Key Healthcare Facilities:

- Sham Specialized Children's Hospital – Sarmada.
- Sham Children's Hospital – Sijjo.
- Sham Surgical Hospital – Dana.
- Sham Specialized Internal Medicine Hospital.
- Sham Ambulance System.
- Primary healthcare centers in Atareb, Khirbet Al-Joz, Sijjo, and Kafra.
- Hearing and Growth Disorders Center.
- Physical Rehabilitation and Prosthetics Center.

Key Services Provided:

- Primary, secondary, and tertiary healthcare services.
- Surgical operations and emergency services.

- Pediatric and neonatal intensive care services.
- Nutrition and malnutrition treatment programs.
- Rehabilitation and physiotherapy services.
- Routine immunization and community health activities.
- Mental health and health awareness services.

Protection Program

The program operates in Northwest Syria and Southern Türkiye through activities related to general protection, child protection, women protection, and psychosocial support, with a focus on the most vulnerable and conflict-affected groups. It also aims to enhance equitable access to protection services and reduce risks related to exploitation, violence, and explosive remnants of war.

Key Projects:

- Al Mahmoud House project supporting female-headed refugee households in Adana.
- Economic empowerment project for vulnerable Syrian refugee women.
- Orphan sponsorship and cash-for-education projects.
- Integrated protection services project for children and families.
- Psychosocial support and community awareness programs.

Early Recovery and Community Development Projects

The organization implemented projects aimed at improving infrastructure and promoting local economic recovery through the rehabilitation of vital markets, supporting affected communities, and enhancing sustainable economic stability.

Overall Program Impact

The implemented programs contributed to improving access to healthcare, protection, psychosocial support, and community services for affected populations, with a particular focus on children, women, persons with disabilities, and internally displaced persons, while also supporting community stability and improving service quality in targeted areas.