

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

ISLAMIC RELIEF USA,  
Plaintiff,

- against -

ISLAMIC RELIEF WORLDWIDE, INC.,  
Defendant.

Civil Action No.: 1:26-cv-2367

**JURY TRIAL DEMANDED**

### **COMPLAINT**

Islamic Relief USA (“IRUSA”) for its complaint against Islamic Relief Worldwide, Inc. (“IRW”) alleges and states as follows:

#### **NATURE OF THE ACTION**

1. IRUSA is the largest and leading Muslim charity in the United States. It provides emergency relief assistance and implements development projects that deliver immediate, long term, and sustainable solutions to humanitarian crises in the United States and in 60 countries across the world. IRUSA takes most seriously its organizational integrity and commitment to assisting people who need it around the world without regard to race, religion, belief, or any requirement other than need. As a 501(c)(3) non-profit organization, IRUSA does not participate in partisan politics or religious proselytization, nor does it endorse any political party or religious organization.

2. IRUSA is a donor-driven institution, committed to full transparency and accountability. It holds the 2025 GuideStar Gold Seal of Transparency<sup>1</sup> and a four-star ranking from Charity Navigator,<sup>2</sup> the largest charity evaluator in the United States. It is also on the U.S. government's Combined Federal Campaign charity list (CFC number 10154), which means that federal employees can choose to contribute to IRUSA through automatic payroll deductions.

3. IRUSA is a wholly independent and autonomous organization. Historically, IRUSA had been an independent partner of Defendant IRW, a charity registered in the United Kingdom. In December 2019, IRUSA and IRW clarified their relationship in writing to establish that any such past or historic arrangements or understandings were superseded by the absolute right and obligation of IRUSA to be completely independent and autonomous under the supervision of its Board of Directors, none of whom are Directors of or hold any position with IRW. IRW does not control IRUSA's operations and has no influence over what projects IRUSA chooses to fund (or chooses not to fund), or over who implements such projects. Similarly, IRUSA exercises no control or influence over IRW.

4. On or about October 12, 2025, IRUSA notified IRW of IRUSA's formal suspension of any and all continuing relationships, such suspension rights as provided for by a Members Agreement, a document that itself affirms IRUSA's total independence and autonomy. While IRUSA has maintained friendly relations and cooperation on projects with IRW and other entities within the IRW network, for reasons stated below, certain events have precluded IRUSA from maintaining

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<sup>1</sup> *Islamic Relief USA*, Candid, <https://app.candid.org/profile/8460202/islamic-relief-usa-95-4453134> (last visited Mar. 23, 2026).

<sup>2</sup> *Islamic Relief USA*, Charity Navigator, <https://www.charitynavigator.org/ein/954453134> (last visited Mar. 23, 2026).

any such ongoing cooperation to ensure that it can maintain its continuing status and viability as a 501(c)(3) organization under applicable law and regulation.

5. The crux of this complaint is that certain allegations regarding the conduct of IRW would be viewed by relevant governmental and other authorities and entities as attributable to IRUSA and such alleged conduct would affect negatively IRUSA's well-deserved good reputation in the U.S. Loss of reputation would, in turn, threaten to end IRUSA's ability to fund and provide for humanitarian assistance in the U.S. and globally. IRUSA was told by U.S. governmental entities that its tax-exempt status would be threatened if it continued to maintain any operational or institutional relationships with IRW. IRUSA informed IRW in detail of these risks, yet IRW has not only refused to cooperate in taking steps to avoid such existential risks but took further steps to increase those risks to IRUSA, which in turn threatened its ability to provide relief to its beneficiaries worldwide. IRW's conduct has harmed IRUSA and increased the urgency for IRUSA to take necessary and immediate steps to sever any such relationships or perceived relationships going forward.

6. The complaint sets forth in support of its need for relief three discrete examples.

7. First, IRW wrongly and illegally sought donations from U.S. persons in multiple states, including within the State of New York, which, by law and contract, it is not permitted to do. By doing so, IRW has created confusion between it and IRUSA, piggybacked on IRUSA's reputation, and, by its apparent violation of New York law and the laws of other states, threatened to cause material damage to IRUSA's reputation to the detriment of IRUSA. Moreover, IRW's conduct focuses further attention on IRUSA, suggests an eliding of the two organizations in public and governmental perception, and could draw unwarranted regulatory scrutiny, threatening IRUSA's tax-exempt status.

8. Second, IRW acted with determined abandon to undermine IRUSA's substantial efforts to fund sponsorships for orphans globally. In an effort to damage IRUSA's reputation, and to punish IRUSA for its independence, IRW illegally and fraudulently created records supporting the false inference that IRUSA had affirmatively through its own staff taken actions to abandon the benefits for and sponsorship of hundreds of orphans. In fact, IRUSA had simply sought to transfer the administration of payments to make clear that IRUSA was not using IRW to implement its programming any longer, given the allegations against IRW and the threats that they would adversely affect IRUSA in the U.S. IRW wrongfully used the email of an IRUSA employee to create the false impression that IRUSA was cancelling benefits to orphans, when in fact IRW took these actions while refusing to cooperate in the transfer of orphan support programming to other partners.

9. Third, IRW violated its contractual obligation to comply with U.S. laws, including laws and regulations promulgated by the U.S. Office of Foreign Assets Control ("OFAC"), when it caused the exportation of sewing machines from Iran to Afghanistan for purposes of executing an earthquake relief project, and refused IRUSA's demands to audit the project and that IRW return unused funds. Given the issue of attribution of IRW's actions to IRUSA by relevant authorities, this conduct created potential jeopardy to IRUSA.

#### **THE PARTIES**

10. IRUSA is a California not-for-profit corporation with its principal place of business located in Alexandria, Virginia. IRUSA is a 501(c)(3) non-profit organization. It has operated in the United States since 1993. IRUSA is registered in all states in the U.S. where registration is required, as well as Puerto Rico, to solicit and receive charitable donations from residents located in those jurisdictions.

11. IRW is a United Kingdom-based organization with head office in Birmingham, England, registered as a charity only in the United Kingdom. It is not registered as a 501(c)(3) charity in the United States, nor, on information and belief, has it registered in any state of the U.S. to solicit or receive charitable donations.

### **JURISDICTION AND VENUE**

12. Jurisdiction is proper under 28 U.S.C. § 1332(a)(2) because the amount in controversy exceeds the sum or value of \$75,000.00, exclusive of interest and costs, and the suit is between IRUSA, which is a citizen of Virginia and California, and IRW, which is a citizen of the United Kingdom.

13. This Court has personal jurisdiction over Defendant IRW pursuant to CPLR 302(a)(1) because IRW transacted business within the State of New York by operating without registration, failing to make required disclosures and unlawfully soliciting donations from individuals located in the State, and receiving donations from individuals located in the State properly intended for IRUSA. IRUSA is registered to solicit donations in New York. IRW's unregistered and thus unlawful New York activities have confused New York-located donors, including donors in the Southern District of New York, who have mistakenly provided funds to IRW when in fact they intended to donate to IRUSA.

14. This Court has personal jurisdiction over Defendant IRW pursuant to CPLR 302(a)(3)(i) because IRW committed tortious acts outside the State of New York causing injury to persons within New York, and because IRW regularly does and solicits business and engages in other persistent courses of conduct or derives substantial revenue from services rendered in New York.

15. This Court has personal jurisdiction over Defendant IRW pursuant to CPLR 302(a)(3)(ii) because IRW committed tortious acts outside New York causing injury to persons within New

York, and because IRW expects or should reasonably expect the act to have consequences in the State and derives substantial revenue from interstate or international commerce.

16. Venue is proper in this Court pursuant to 28 U.S.C. § 1391(b)(2) in that a substantial part of the events or omissions giving rise to the claim occurred in this District, and because a defendant not resident in the United States may be sued in any judicial district. 28 U.S.C. § 1391(c)(3).

### **BACKGROUND AND NATURE OF THE CASE**

17. IRUSA provides emergency relief assistance and implements development projects that deliver immediate, long-term, and sustainable solutions to humanitarian crises in the United States and in 60 countries across the world. IRUSA maintains a humanitarian and development portfolio surpassing \$350 million of domestic and international programs.<sup>3</sup>

18. IRW is the head office and organization that operates through offices and partners in multiple countries as part of the overall “Islamic Relief” umbrella. It is located in the United Kingdom. IRUSA operated under the IRW umbrella for some years until in or around December 2019, when it executed a new and revised agreement with IRW which, *inter alia*, gave IRUSA total autonomy and independence over its operations and governance and the right and authority to suspend any grant agreements should it be necessary to do so. Although the new and revised agreement contained provisions that contemplated possible continued cooperation and consultation, it made clear through the overarching autonomy and independence provisions that any contemplated cooperation was within the sole and absolute discretion of IRUSA.

19. Various federal and governmental entities have raised multiple and significant concerns about IRW and its practices. Both Israel and the United Arab Emirates have sanctioned IRW. The House Ways and Means Committee has called upon the Internal Revenue Service to investigate

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<sup>3</sup> Islamic Relief USA, <https://irusa.org/> (last visited Mar. 23, 2026).

whether IRUSA should have its 501(c)(3) status revoked, not because of anything IRUSA has been alleged to have done, but because of certain actions and statements allegedly undertaken or made by IRW. Unfortunately, and erroneously, those findings have conflated the actions and conduct of IRW with the purely humanitarian works of IRUSA.

20. In response to those concerns, IRUSA has taken necessary, affirmative, and permissible steps to sever any ties with IRW. IRUSA does not want its charitable efforts jeopardized by governmental concerns regarding IRW's alleged improper actions or statements. IRUSA has no information and expresses no view about these alleged actions or statements, other than that if they are attributed to IRUSA based upon some perception of lingering contacts between the two organizations, they threaten IRUSA and its charitable mission. But the very fact of these concerns having been raised, coupled with the conflation of the two organizations and the perception of continuing links between the two organizations, creates unacceptable risk to IRUSA.

#### **A. IRUSA'S RELATIONSHIP WITH IRW**

21. The December 14, 2019 Members' Agreement, also known as the Membership Agreement, between IRW and IRUSA ("Members' Agreement," **Exhibit A**) specifically recognizes IRUSA to be an "independent and autonomous entity" from IRW. Members' Agreement § 3.5. The Members' Agreement provided that there should only be one Islamic Relief entity operating in any geographic territory (*id.* § 3.4). The agreement defined the "United States of America" as the territory for IRUSA to operate exclusively (*id.* § 1). Per the terms of the Members' Agreement, IRUSA, "in its sole discretion" agreed to "adopt and implement the principles of [IRW's global] strategy *to the extent permitted by their fiduciary duties and by Applicable Laws and the capacity and strategic objectives of IR USA*" (*id.* § 3.2 [emphasis added]). In other words, IRUSA contracted for the ability to work in a way that in its judgment and sole discretion, was compatible

with the overall group’s goals to the extent, and only to the extent, that it was in the interests of IRUSA as determined by its independent board.

22. The Members’ Agreement included a five-year term and was subject to automatic renewal absent certain notice or amendment. *Id.* § 6.1.

23. Under a License Agreement dated December 20, 2020 (“License Agreement,” **Exhibit B**), also known as the Licensing Agreement, IRUSA was also provided an exclusive license to use



certain trademarks, including a logo – as well as “Islamic Relief,” “Islamic Relief USA,” “IRUSA,” and “Islamic Relief Worldwide,” within the United States of America. It was also permitted to use the IRUSA name and logo where it was conducting its own operations with its own funds.

24. The pertinent section of the License Agreement, section 1.07, reads:

Subject to the Licensor’s right to use, advertise or display the Trade-marks, the Licensor hereby licenses to the Licensee an otherwise exclusive, non-transferable and non-assignable license, without the right to sub-license except with the prior written approval of the Licensor, to use, advertise or display the Trade-marks in the geographical territory of USA and on the internet to target a USA audience for uses that are substantially related to the tax-exempt purposes of Licensee. Notwithstanding the above, the Licensor grants Licensee an exclusive license to use, sub-license, advertise or display the Trade-marks on the Internet and/or on promotional materials, provided that such use is targeted towards a USA audience and the use is substantially related to the tax-exempt purposes of Licensee.

25. In other words, just as the Members’ Agreement established that only IRUSA was to operate in the U.S. and to act autonomously here, under the License Agreement IRUSA also has

the exclusive right to raise funds from donors within the U.S. under the “Islamic Relief” name-recognition umbrella.

26. The License Agreement included a five-year term, subject to automatic renewal absent certain notice or amendment. License Agreement at 2.

27. Although IRUSA as an organization is completely independent from IRW in terms of its personnel and its decision-making, IRUSA has over the years been a party to certain grant agreements with IRW in order to more conveniently effectuate the provision of humanitarian aid globally in places where there are IRW offices and personnel that can assist in implementing grants using funds provided by IRUSA.

28. A typical grant agreement between IRUSA and IRW is designed to govern the funding and execution of a specific philanthropic project. Examples of IRUSA/IRW grant agreements are attached as **Exhibits C and D**.

29. The grant agreements contain multiple provisions to ensure IRUSA’s ability to monitor whether its funds are being used consistently with IRUSA’s intended purpose and each party acts in compliance with all applicable laws, rules, regulations, decrees, or official government orders, including but not limited to U.S. law. IRUSA frequently acts through partners in various conflict zones and provides itself the right to ensure that the partners it uses are acting lawfully and honestly and do not jeopardize IRUSA’s status and reputation. IRUSA has used IRW as a partner as well as other third-party partners. IRUSA cannot, consistent with its mission and its status, continue to work with third-party partners that are non-compliant with these requirements.

30. With respect to project monitoring, the grant agreements impose obligations on IRW to submit periodic financial and program reports detailing the expenditures made with grant funds to

IRUSA at various stages of the project. They also authorize IRUSA to conduct its own independent review of IRW's program activities.

31. With respect to compliance with laws, the grant agreements contain a provision that requires IRW and IRUSA to warrant that they shall comply with all applicable laws, rules, regulations, decrees or official government orders. Exhibit C § XII(A); Exhibit D § XII(A). Further, the grant agreements prohibit IRW from making corrupt payments, and to warrant that “[a]ll payments by IRUSA to IRW will be received by IRW on its own account for the sole purpose of meeting its obligations under th[e] Agreement.” Exhibit C § XII(B); Exhibit D § XII(B). IRW is required immediately to notify IRUSA if IRW discovers any instance where IRW fails to comply with the compliance with laws provision. Exhibit C § XII(C); Exhibit D § XII(C).

32. With respect to audits, the grant agreements specifically provide that “IRUSA has the discretion to conduct an audit at any time upon reasonable notice to IRW,” and further that “IRW shall facilitate any audit conducted by IRUSA,” and that IRW must provide “any assistance or cooperation requested by any authorized representative of IRUSA.” *See* Exhibit C § X; Exhibit D § X. The grant agreements specify further that “IRW’s failure to assist or fully cooperate with any audit conducted by IRUSA hereunder shall be construed as a material breach of this Agreement.” *Id.*

33. With respect to anti-terrorist financing, the grant agreements contractually require IRW to take precautions that no funds will be used to “support or promote violence, terrorist activity or related training, whether directly through its own activities and programs, or indirectly through its support of or cooperation with any third parties.” Exhibit C § XIII(A); Exhibit D § XIII(A). Further, the grant agreements contain the following provision:

IRW is specifically reminded that U.S. Executive Orders, statutes and regulations prohibit transactions with, and the provision of resources and support to,

individuals and organizations associated with terrorism. It is the legal responsibility of IRW to ensure compliance with these U.S. Executive Orders and laws. This anti-terrorism provision must be included in any sub-contracts or sub-grants that IRW may enter into in fulfilling its obligations under this Agreement. For further information, see <http://sdnsearch.ofac.treas.gov>.

Exhibit C § XIII(B); Exhibit D § XIII(B).

34. The grant agreements further require IRW, within ten business days of an IRUSA request, to submit to IRUSA details about any anti-terrorist financing screening conducted by IRW; to confirm that, if positive matches are identified to screened lists of designated individuals and entities, any such positive matches are not the recipients of IRUSA funding; and to confirm further that IRW immediately terminated any relationship with such individual or entity. Exhibit C § XIII(C); Exhibit D § XIII(C).

35. IRUSA's ability to require that IRW comply with U.S. laws when it entered a grant agreement with IRW, including but not limited to laws and regulations promulgated by OFAC, and IRUSA's ability to monitor the projects and exercise audit rights to ensure that IRW did comply with U.S. law, were key components of IRUSA's December 2019 revised agreement with IRW. The provisions evidence IRUSA's total autonomy and independence over its operations and governance, and these principles have informed all subsequent grant agreements between IRUSA and IRW. The control provisions were critical to IRUSA's ability to manage its risks, maintain its 501(c)(3) status, and to make certain that donor money was used for its intended philanthropic purpose.

#### **B. IRUSA'S EFFORT TO SEVER TIES WITH IRW**

36. In September 2024, the Chairman of the United States House of Representatives Ways and Means Committee (the "House Ways and Means Committee") requested that the Internal Revenue Service "investigat[e]" IRUSA for possible termination of its "tax-exempt status." The reasons for that request had to do solely with the history of IRW and IRW's alleged statements and actions in

support of purported terrorist organizations. As for IRUSA, the governmental suspicions were due solely to the fact that, as part of its charitable operations, IRUSA had provided IRW funds to advance humanitarian projects. There is no suggestion that IRUSA had advanced funds to IRW for projects that IRUSA had not previously investigated, subjected to appropriate due diligence, and determined were legitimate, or that any such projects were involved in any way with the actions or statements allegedly made by IRW.

37. IRUSA was told, and understood, that the House Ways and Means Committee had investigated the previous funding of projects and had serious concerns about IRUSA sending any money to IRW given the negative view it expressed regarding IRW. Effectively, IRUSA was told and understood that it was to send no more funds to IRW even for redirection to charitable programs, and that doing so would jeopardize its tax-exempt status.

38. IRUSA has received inquiries from individual state regulators and from its banking partners that seek information about IRUSA's relationship with IRW.

39. On or about October 18, 2024, IRUSA provided IRW with notices invoking the requirement that IRW enter into good-faith negotiations with respect to the License Agreement and the Members' Agreement with the aim to sever any remaining obligations or relationships between IRUSA and IRW. These notices were authorized by the terms of those agreements.

40. IRW refused to enter any good-faith negotiations with IRUSA.

41. In addition, IRUSA made, generally through counsel, continuing inquiries to IRW for information and to invoke its audit rights on projects, which included certain projects in Afghanistan under an Earthquake Recovery Grant Agreement (Ex. C) and a Health Education Grant Agreement (Ex. D) (together, the "Grant Agreements"), as described in more detail in Section C below. IRW refused to engage with IRUSA's inquiries.

42. On October 6, 2025, the House Ways and Means Committee asked the Internal Revenue Service to investigate whether IRUSA's tax-exempt status should be revoked – again, to IRUSA's knowledge, solely due to IRUSA's relationship with IRW. With the change in administration, such requests took on additional significance and signaled increased risk.

43. On October 12, 2025, IRUSA invoked Section 6.5 of the Members' Agreement to suspend participation in all programs executed by IRW. The suspension notice sought to engage in good-faith negotiations to resolve the situation, without permanent and complete severance of any possible informal relationship between IRUSA and IRW.

44. Instead of the contractually required discussions between IRUSA and IRW, IRW simply informed its offices and affiliates not to cooperate in any way with IRUSA – an act that by itself violated the above-described control provisions of multiple grant agreements.

45. On October 30, 2025, IRW formally advised IRUSA that it would not permit IRUSA to conduct the demanded and contractually required audits of the Afghanistan projects covered by the Grant Agreements. In response, on November 2, 2025, IRUSA again demanded its contractual right to conduct the audits. IRUSA also requested that IRW discuss the matter in order to resolve it. IRW again refused.

46. On December 4, 2025, IRUSA notified IRW, as stated further below, that as a result of the continuing concerns of the United States government about the affairs of IRW, it was necessary to terminate the orphans sponsorship program – as it currently was being administered – and that IRUSA and IRW needed to discuss transfer of the sponsored orphans to an administrator other than IRW. IRUSA made clear that its objective was to maintain support of the orphans without interruption of the necessary relief, but that the parties needed to cooperate in good faith with a

transfer to an administrator that was not the focus of governmental scrutiny for alleged terrorist links or statements supportive of terrorism. IRW refused to engage in such discussions.

47. On December 7, 2025, IRUSA provided another notice to initiate formal dispute resolution discussions with IRW, advising IRW specifically that continued association with IRW “presents an immediate threat to the reputation, integrity or operation” of IRUSA. IRUSA explained that the U.S. government was actively considering removing IRUSA’s tax-exempt status if it continued to be associated with IRW. IRUSA had previously advised of this risk on multiple occasions in discussions. The view that such action would almost certainly be taken was strongly advocated by various IRUSA advisors. This was a result of the U.S. governmental entities indicating their concern IRW and its leadership were connected to “terror finance, associations with alleged terrorist organizations, and/or antisemitic actions or statements.” IRUSA further advised IRW that the refusal to discuss separation of IRUSA from IRW would end up only hurting the beneficiaries of IRUSA humanitarian endeavors and would draw negative attention to IRW. In other words, both parties and the beneficiaries had an overarching incentive to resolve these issues. Yet IRW not only refused to engage with IRUSA, it began to escalate the situation aggressively to the detriment of IRUSA and its beneficiaries.

48. The December 7, 2025 notification listed a number of specific issues that IRUSA had previously raised and was refused discussion and dispute resolution. These included: (1) IRW’s refusal to permit audit processes of the Afghanistan project and the orphans’ program; (2) return of funds in connection with the terminated Grant Agreements; and (3) return of \$3.6 million in excess funds provided by IRUSA in connection with certain completed projects.

49. On or about December 24, 2025, good-faith negotiations having failed to take place in connection with the October 2024 notices, and as a result of several continuing unresolved disputes

between IRUSA and IRW, as well as the continuing concerns of the House Ways and Means Committee (including the fact that “IRW has been the subject of severe and escalating scrutiny by authorities in the United States”), IRUSA provided IRW notice seeking to “sever any existing contractual obligations or relationship to maintain continuity of independent operations and protect the interests of beneficiaries.” It sought an immediate meeting during the first week of the new year at a location in Europe of IRW’s choosing. IRW declined to commit to such a meeting and it continues to do so to this day.

50. On February 3, 2026, counsel for IRUSA wrote to counsel for IRW seeking to have “detailed discussions on ... multiple issues.” In that communication, IRUSA advised IRW that there was information showing that IRW was conducting fundraising in the United States and that dispute resolution was being invoked in connection with that issue. Again, IRW refused to engage in the required CEO-to-CEO and Board-to-Board negotiations.

51. IRW’s conduct and regulatory scrutiny on IRW has resulted in other humanitarian entities seeking to disengage from their partnerships with IRW as well. As an example, in March 2026, an entity called USA for UNHCR wrote to IRUSA to request to “disengage” from Islamic Relief Jordan, in light of the fact that there was a compliance hold placed on a wire transfer initiated by USA for UNHCR to fund Islamic Relief Jordan through a bank account registered under IRW’s name. USA for UNHCR requested to work directly with IRUSA to adjust the funding program so that it was no longer providing funds to Islamic Relief Jordan.

52. IRW currently holds at least \$6,412,509 in funds provided by IRUSA from all projects which have been concluded or terminated by IRUSA.

### C. IRW'S MISCONDUCT UNDER THE GRANT AGREEMENTS

53. As stated above, IRUSA had entered into two Grant Agreements in connection with certain projects in Afghanistan: an Earthquake Recovery Grant Agreement (**Exhibit C**) and a Health Education Grant Agreement (**Exhibit D**).

54. These Grant Agreements, in substance, imposed on IRW the contractual requirement to follow U.S. law, by specifying that any action by IRW that would constitute a violation of U.S. sanctions, such as the export of goods from Iran by a U.S. person, would violate the contractual requirements of the Grant Agreements even if it did not represent an actual violation of OFAC sanctions by IRW. Exhibit C § XII; Exhibit D § XII. The Grant Agreements also require IRW to take reasonable precautions to ensure that none of the grant funds have been raised for or used to “support or promote violence, terrorist activity or related training.” Exhibit C § XIII; Exhibit D § XIII. The Grant Agreements also provide the right of IRUSA to conduct an audit at IRUSA’s discretion of IRW’s financial records, its activities under the project, and its compliance with the agreements. Exhibit C § Section X; Exhibit D § X. The Grant Agreements also provide that upon termination, IRW shall return all unspent funds and unused equipment and/or supplies to IRUSA within 90 days of any notice of termination. Exhibit C § XV; Exhibit D § XV.

55. In or about July 2025, IRUSA learned from IRW during an update report on the Grant Agreements that IRW had exported certain sewing machines from Iran for purposes of executing the Grant Agreements.

56. IRW responded in writing to subsequent IRUSA inquiries about the event and admitted that the sewing machines had been exported from Iran.

57. IRUSA sought to invoke its audit rights under the Grant Agreements, to assess whether IRW’s purchase of certain sewing machines from Iran for use in Afghanistan represented a

reportable potential violation of U.S. law or whether it evidenced a serious deficiency in IRW's control infrastructure that required enhanced IRUSA scrutiny of other IRW-related projects.

58. IRUSA also sought the return of unspent funds provided by IRUSA to IRW in connection with those agreements.

59. Based on IRUSA's investigation, IRUSA determined that IRW exported sewing machines from Iran for the purpose of executing the relevant Grant Agreement. Neither IRUSA nor any U.S. person, associated with IRUSA or otherwise, had any dealings associated with purchase of the sewing machines. As a result, there was no violation of U.S. law that occurred that required a report to OFAC or another U.S. enforcement agency, but it was clear to IRUSA that IRW had violated its contractual agreement with IRUSA that it would operate in compliance with U.S. law, and had created additional risk for IRUSA.

60. On July 10, 2025, IRUSA sent a letter to IRW formally notifying it of material breaches and immediate termination of the Grant Agreements. IRUSA demanded that, pursuant to the Grant Agreements, IRW return the balance of any unspent project funds, unused equipment, and/or supplies provided to IRW by IRUSA.

61. On August 7, 2025, IRUSA retained an accounting and consulting firm to conduct an audit of the Afghanistan projects under the Grant Agreements. The accounting and consulting firm was unable to proceed with the audit due to a lack of cooperation from IRW.

62. On September 19, 2025, with no funds, unused equipment, or supplies returned to IRUSA, and with no independent audit undertaken of the Afghanistan projects under the Grant Agreements, IRUSA invoked its rights to conduct additional audits under various other agreements. IRW also ignored this demand.

63. On October 2, 2025, IRUSA, unsatisfied with IRW’s insufficient responses, again demanded formal dispute resolution regarding the Grant Agreements. The dispute resolution clauses of the Grant Agreements provide that in the event of “any dispute, controversy or claim” the parties will attempt to reach an amicable agreement, and that if no such agreement is reached, the respective Chief Executive Officers of IRUSA and IRW shall attempt to resolve the dispute. Exhibit C § XIX; Exhibit D § XIX. If the matter is unresolved after sixty days, the issue is referred to negotiations between the Board of Directors of IRUSA and IRW. *Id.*

64. On the same date, IRW replied that it outright rejected IRUSA’s claims. IRW repeated this position on October 10, 2025. IRW insisted that there was corruption in Afghanistan that should be considered an acceptable risk and would not constitute negligence or recklessness if it had occurred. Such a view was and is anathema to the values, policies, and procedures of IRUSA.

65. As a result, despite IRUSA having raised one via the channels specified in the Grant Agreements, IRW simply denied that there was a dispute requiring formal resolution.

66. On October 30, 2025, IRW formally advised IRUSA that it would not permit IRUSA to conduct the demanded audits of the Afghanistan projects. In response, on November 2, 2025, IRUSA again demanded its contractual right to conduct the audits. IRUSA also requested that IRW discuss the matter to seek resolution. IRW again refused.

#### **D. IRW’S MISCONDUCT IN CONNECTION WITH THE ORPHAN PROGRAM**

67. As indicated above, one of the charitable projects in which IRUSA has participated in with IRW – indeed the largest – is the Orphan Sponsorship Programme (“OSP”). Under that five-year program, which originated in 2022 and is governed by a separate OSP Agreement executed December 30, 2021 (“OSP Agreement,” **Exhibit E**), funds supplied by IRUSA would be transmitted to IRW as administrator to distribute the funds to orphans in various locations around the world for “improving the health, nutrition, education, mental and physical wellbeing of orphans

and their families.” OSP Agreement, Recitals. IRUSA agreed to provide IRW with certain funds to the extent that IRUSA has been able to raise such funds. *Id.* § III(K). The funds provided to IRW were to be “strictly administered” in accordance with the OSP Agreement. *Id.* at 2. IRW was to administer the use of the funds, provide reports regarding the use of the funds including “accurate, complete and up-to-date records,” (*id.* § VI(B)(4)) and to permit inspection and audits by IRUSA (*id.* § X). Unlike the Members’ Agreement and the License Agreement, although the OSP Agreement contains provisions favoring internal resolution of disputes, it contains no requirement for arbitration.

68. The OSP Agreement provided for a schedule of quarterly grant payments by IRUSA, the last to be provided in August 2026. *Id.* § III(D). Under the terms of the OSP Agreement, IRW was obliged to return to IRUSA any unused funds within 90 days of the termination of the OSP Agreement or the end of the five-year period. *Id.* § IV(A). The OSP Agreement also provided for a procedure to resolve disputes. *Id.* § XIX.

69. IRUSA made its contracted quarterly payments to IRW in connection with the OSP from 2022 through the second quarter of 2025. No additional funds were sent, as it was IRUSA’s understanding that the United States government did not consider any transmittal of funds to IRW to be appropriate.

70. As indicated above, on December 4, 2025, IRUSA gave notice to IRW that the OSP Agreement as it currently existed, with IRW as the administrator of funds supplied by IRUSA, needed to be terminated but that the orphans needed to continue to be supported. IRUSA stated that, to avoid any of the orphans in the program suffering a loss of support, IRUSA would transfer all IRUSA-sponsored orphans to non-government organizations vetted by IRUSA (other than IRW). The letter notice called for termination of certain limited country programs – those in South

Africa, Chechnya, and Afghanistan. It did not request or suggest the termination of any other orphan sponsorships, and IRW still had funds it had received from IRUSA to support orphans in its other country programs.

71. Without any discussion with IRUSA, as alleged below, IRW unilaterally treated this letter as an outright and immediate termination by IRUSA of all orphan sponsorships – to the detriment of the orphans’ welfare, as well as IRUSA’s reputation and stated intent, including representations IRUSA made to its donors. Such action was unjustified, unnecessary, malicious, and intended to harm IRUSA and its reputation, and its relationship with its donors, via unnecessary and unacceptable collateral damage to orphans worldwide.

72. Having notified IRW, as alleged above, of the need to reformulate the OSP on or about December 4, 2025, IRUSA again requested clearly in its December 24, 2025 letter to IRW that “all orphan sponsorship lists currently managed through IRW shall be transferred to a local partner designated by IRUSA as soon as possible, ensuring uninterrupted care regardless of organizational adjustments.” Again, nothing in the notice requested or suggested the complete termination of orphan sponsorships. To the contrary, it unambiguously sought cooperation to effect a prompt transfer to reduce the risks to IRUSA in the U.S. and to provide uninterrupted support to the vast majority of orphans. Nor did IRW seek clarification or confirmation of any other understanding.

73. Instead of working with IRUSA to transfer the orphan sponsorships maintained under the OSP to another entity, and thus to provide funding continuity for the orphans affected, IRW, on or about January 15, 2026, cancelled the sponsorship of hundreds of orphans. But this cancellation was done with a malicious twist, falsely and without authorization using the email of an IRUSA employee to create a record that suggested that IRUSA was taking the action to cancel all of the orphan sponsorships.

74. The effect of IRW's conduct was as follows: According to the OSP records, an total of 645 orphans from Albania, Bangladesh, Bosnia, Ethiopia, Indonesia, Iraq, Malawi, Mali, and Pakistan, previously sponsored through IRUSA and its donors, had their humanitarian benefits cancelled because IRW falsely stated there was no donor available or, in some cases, that the donor had cancelled participation in the OSP. In truth, IRUSA had requested only that the administration of the benefits for those orphans be transferred to an entity other than IRW.

75. IRUSA had been providing, through its donors, benefits to 20,780 orphans under the OSP as of July 2025.

76. On February 12, 2026, having discovered IRW's actions, counsel for IRUSA demanded from counsel for IRW an explanation for IRW's conduct in creating records that made it "falsely appear that IRUSA had proactively cancelled hundreds of orphans." IRUSA requested that the false entries be reversed. In addition, IRUSA demanded an accounting of how the funds previously provided by IRUSA for the OSP had been used. IRUSA further demanded that the email of an IRUSA employee not be used to communicate cancellations, as neither the employee nor IRUSA had authorized the wrongful use of an IRUSA employee's email.

77. IRW's response, also by counsel, refused to reverse the false OSP entries. Nor did IRW provide an accounting of how IRUSA's funds had been used. As a result, IRW allowed false business records to remain in the OSP's records that stated (a) that 645 orphans had had their sponsorships terminated; (b) that the reason for the terminations was a lack of donors; and (c) that an IRUSA employee had entered and created the false terminations and the false reasons.

78. After creating the false OSP records, IRW then cut off IRUSA's access to the software that identified the orphans in the OSP, whether they were receiving benefits, and through whom such benefits were being provided. Thus, IRUSA has no way of knowing whether IRW has also cut off

benefits to numerous other orphans that had been funded by IRUSA and its donors. Again, such actions were unnecessary, unwarranted, malicious, intended to harm IRUSA, and, worst of all, harmful to the orphans.

**E. IRW’S ILLEGAL SOLICITATION OF DONATIONS FROM UNITED STATES PERSONS**

79. Charities must register in multiple U.S. states, including New York, before soliciting charitable donations within those states. IRUSA is registered in all states that require registration. IRW is not registered with the New York State Attorney General as a charity and, on information and belief, IRW is not registered to solicit donations in any U.S. state – nor is it registered in the United States as a 501(c)(3) organization.

80. In New York, under Executive Law Article 7-A § 171-A(10), “solicit” means “[t]o directly or indirectly make a request for a contribution, whether express or implied, through any medium.” For such solicitations to be lawful, New York requires that the organization making the solicitation be registered.

81. IRW is not a religious organization and, on information and belief, its annual gross contributions from New York residents exceed \$25,000.

82. According to the New York State Attorney General’s Office (the “NYAG”), the NYAG “regulates nonprofit organizations and fundraisers and provides them with helpful resources. In addition, [the NYAG] protect[s] nonprofits and their donors from fraud and ensure[s] that charitable donations are used as the donor intended.”<sup>4</sup>

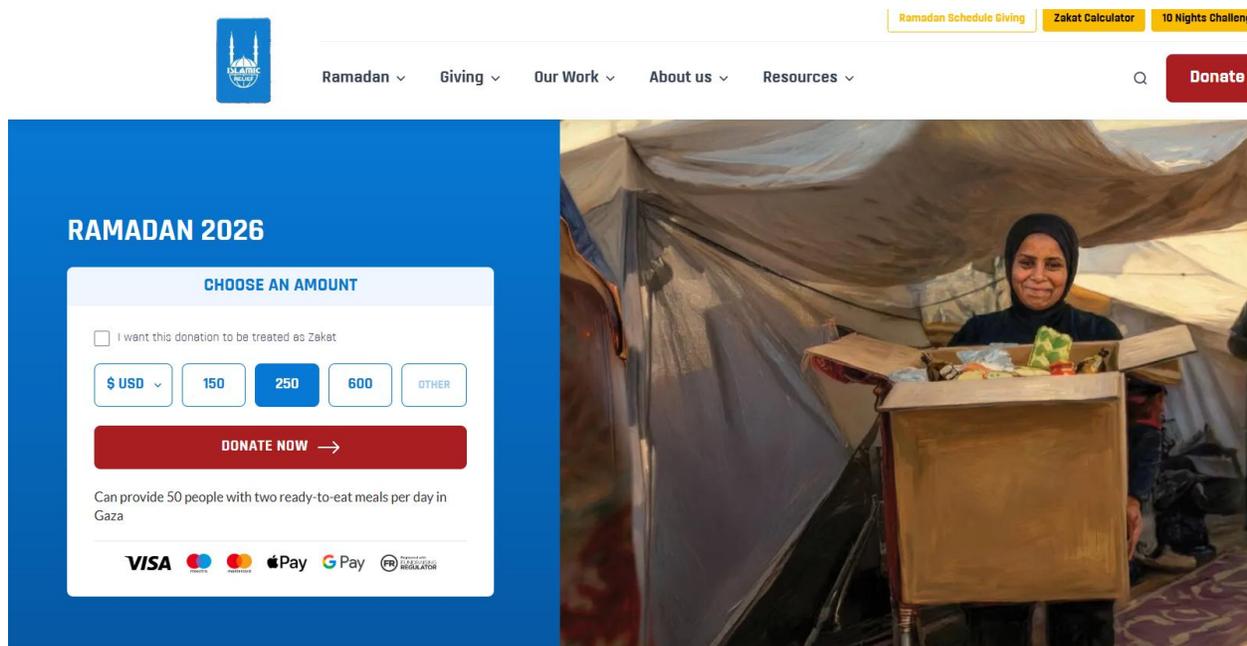
83. IRW maintains a website, <https://islamic-relief.org/>, accessible to people within the United States, including the State of New York. The top of the home page seen upon opening the website

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<sup>4</sup>*Charities, Nonprofits & Fundraisers*, N.Y. State Off. of the Att’y Gen., <https://ag.ny.gov/resources/government-organizations/charities-nonprofits-fundraisers> (last visited Mar. 23, 2026).

only identifies the organization as Islamic Relief. At the bottom of the page, the entity is identified as “Islamic Relief Worldwide” and the webpage states that it is “Registered Charity No. 328158.” IRW’s website also states that it “works with the Fundraising Regulator,”<sup>5</sup> an “independent regulator of charitable fundraising in England, Wales and Northern Ireland.”<sup>6</sup>

84. There is a bright red “Donate” button on the initial website page. Clicking the “Donate” button brings the user to a page permitting both “one-off” and monthly donations. Selecting a program to donate affords the user the option of donating by credit card in United States dollars as well as Euros and British pounds. In addition, there is the option to make payment via Apple Pay or Google Pay, i.e., via U.S.-based payment processors.



85. Before a donation is consummated, the user is presented with and required to complete a series of form fields. Among the required fields for the user to enter information are name, physical address (including street, state, and zip code), and email address.

<sup>5</sup> *Our Supporter Promise*, Islamic Relief Worldwide, <https://islamic-relief.org/our-supporter-promise/> (last visited Mar. 23, 2026).

<sup>6</sup> *About Us*, Fundraising Regulator, <https://www.fundraisingregulator.org.uk/about-us> (last visited Mar. 23, 2026).



## YOUR DETAILS

PLEASE FILL IN EVERY FIELD CORRECTLY TO ENSURE SUCCESSFUL DONATION

<b>Title *</b>	<b>First Name *</b>	<b>Last Name *</b>
<input type="text" value="Title"/>	<input type="text" value="First Name"/>	<input type="text" value="Last Name"/>
<b>Email *</b>	<b>Contact Number</b>	
<input type="text" value="your@email.com"/>	<input type="text" value="07400 123456"/>	
<b>Address *</b>		
<input type="text" value="123 High Street"/>		
<b>Address 2</b>		
<input type="text" value="123 High Street"/>		
<b>Post Code</b> <small>(Please add if applicable -- supports payment verification)</small>	<b>Town City *</b>	
<input type="text" value="Postcode [if applicable]"/>	<input type="text" value="Enter City"/>	
<b>Country *</b>		
<input type="text" value="Select Your Country"/>		

## KEEP IN TOUCH

Yes, I would like to hear from IRW

We would like to keep in touch with you to share the latest info on our work as well as how your donations have helped, via email. We will always treat your personal information with the utmost care and will keep it private.

← BACK
NEXT →

86. After the user completes the required fields, including physical address, the site requires the user to click through to the payments page, thereby submitting the donor's information, including their physical address, to IRW. As detailed below, IRW collects the information and then issues direct email solicitations for donations to the user, including but not limited to users who tell IRW that they are located in New York.

87. Upon information and belief, that is, research done using internet analytics, for the period of from November 20, 2025 to February 18, 2026, 25% of IRW's internet traffic was from internet addresses based in the United States.

88. The above allegations do not simply present hypothetical possibilities. Internet analysis shows that IRW has been paying for advertisements seeking donations within the United States on Meta and on Google. These advertisements specifically target United States persons, including persons in New York, for the purpose of seeking donations.

89. IRW solicited, and received, charitable donations from an individual in the State of New York that were intended for IRUSA.

90. On or about December 16, 2025, using IRW's web site, Donor A, a resident of Scarsdale, New York, made an on-line donation in the amount of \$10,140 to IRW.

91. Donor A is a frequent donor to IRUSA and was accustomed to making donations to IRUSA through IRUSA's website. As was her typical custom, she searched for "Islamic Relief" on Google, expecting to see IRUSA's website appear as the top search result. Instead, IRW's website was the first search result, and Donor A clicked on the website believing it to be IRUSA's. Upon information and belief, IRW's website was the top search result because of sponsored advertisements paid for by IRW on Google. In light of the similarity in the style of IRW's website to IRUSA's, and the use of the same logo, Donor A proceeded with her donation through IRW's website, believing that the donation was being made to IRUSA.

92. Donor A, when she became aware of her mistake, contacted IRW to inform them that she had intended the donation to go to IRUSA, and asked that the funds be rerouted to IRUSA. She included her contact information, including her mailing address in New York, in her correspondence.

93. Donor A has not received any response from IRW regarding her request that the mistaken donation be transferred to IRUSA. However, since her mistaken donation, she has received almost daily emails from IRW soliciting donations. Hyperlinks in the emails are directed to IRW's website.

94. Numerous donors aside from Donor A have contacted IRUSA in recent months to inform IRUSA that they had mistakenly donated to IRW rather than IRUSA, or to request from IRUSA a receipt for their donation or other service related to their donation when they had in fact made a donation to IRW. Several of these donors are located in the State of New York. In light of the volume of internet traffic routed to IRW from the United States with the aid of sponsored searches and advertisements, IRUSA reasonably believes that these donors who contacted IRUSA represent just a fraction of many U.S. persons who have been subject to IRW's purposeful solicitations of donations. The number of donors located in the United States that have contacted IRUSA who mistakenly donated to IRW when intending to donate to IRUSA has increased in the past year.

95. IRUSA also became aware that, in early 2026, IRW solicited donations from a New York-based university student organization through an Australian organization named Project Blackseed, with which IRW is partnered. Upon information and belief, IRUSA alleges that IRW is also actively soliciting donations from other individuals and organizations located in New York and in the United States through channels other than its website.

96. Not only are such solicitations illegal under New York law, and the laws of the various states where registration is required to solicit residents of those states, but such solicitations were and are a violation of and breach of the Members' Agreement and the License Agreement between IRUSA and IRW.

97. As set forth above, both the Members' and License Agreements provided that IRUSA would be the "Islamic Relief" independent organization that would act exclusively in the United States.

98. Upon information and belief, IRW's purposeful – and illegal – solicitation of donors in the United States has increased dramatically in late 2025 and early 2026, precisely as IRUSA notified IRW of its concerns regarding IRW's conduct and its intent to distance itself from IRW. Upon information and belief, IRW has increasingly targeted Google advertisements to the United States during these months, soliciting donations. IRW's unlawful actions have caused further confusion among donors as to the identities of IRW and IRUSA and have had a devastating impact on IRUSA's fundraising efforts and ability to carry out its humanitarian mission. Ramadan is historically an important period for fundraising for IRUSA, and web donations constitute the vast majority of IRUSA's fundraising. The amount of donations IRUSA received during Ramadan in 2026 to date has decreased by almost 50% compared to last year.

**F. BASED UPON IRW'S CONDUCT, ARBITRATION CLAUSES IN THE MEMBERS' AND LICENSE AGREEMENTS SHOULD BE NULLIFIED**

99. Unlike the OSP Agreement, the Members' Agreement and the License Agreement contain clauses that favor arbitration when dispute resolution has not resulted in an agreed-upon result. Nevertheless, those clauses should be found to be void against public policy and nullified.

100. First, the claims against IRW within this complaint describe illegal misconduct by IRW. IRW has violated the laws of the United States, and of numerous states within the United States, by its active solicitation of donations. IRW is not a tax-exempt charity registered in the United States or in any state. Yet it seeks donations as if it were, and promotes itself as a charity, without disclosing that donations from persons in the United States are not tax deductible, nor even permitted, as IRW is not a registered charity as required under New York law. Such conduct is

against United States law and public policy and should not be subject to private arbitration under English law.

101. Similarly, IRUSA's claim regarding IRW's termination orphan sponsorships where funds had already been provided by IRUSA, as described above, also involves illegal misconduct by IRW. IRW altered its computer and business records to make it appear that the termination of funding for benefits for over six hundred orphans was at not only the behest of, but was done by specific IRUSA personnel, and initiated by those personnel. And IRW made it appear, in addition, that the cancellations were because donors were not available. Both are outright false and resulted in the creation of false business records. Falsification of business records is a crime under New York Penal Law § 175.05. Such conduct is against United States law and public policy and should not be subject to private arbitration under English law.

102. Second, IRW demonstrated a pattern of being unwilling to hold good-faith negotiations to resolve disputes, which are required by the terms of its agreements with IRUSA prior to proceeding to mediation, and ultimately to arbitration. In short, IRW has, itself, treated the agreements as non-binding or unenforceable against IRW when it suits IRW's desires. Having selectively disregarded its contractual obligations, IRW should not now be permitted to invoke those same agreements to its benefit.

103. Regardless of the Court's view of the arbitration clauses, were IRW to challenge the claims on that ground, because the OSP Agreement and the Grant Agreements contain no requirement to arbitrate, the claims relating to those agreements are not affected by any arbitration provisions.

**G. IN THE ALTERNATIVE, THE AGREEMENTS BETWEEN IRW AND IRUSA ARE NULL AND VOID**

104. In the alternative, the Members' Agreement, License Agreement, the OSP Agreement, and the Grant Agreements should be declared null and void as unconscionable and as against public

policy, and in light of IRW's refusal to engage with IRUSA in good faith and IRW's illegal conduct, would leave IRUSA with no realistic remedies under the agreements.

105. As stated above, IRW has been engaging in illegal solicitations of donations in the United States in violation of state laws and in breach of the Members' Agreement and License Agreement. IRW has also been acting in violation of the Members', License, OSP, and Grant Agreements, which all require IRW to act in compliance with applicable laws and regulations. IRW's conduct has deliberately and maliciously jeopardized IRUSA's reputation and mission through fraudulent and illegal conduct.

106. IRW has flatly refused to engage with IRUSA's multiple attempts to enforce its obligations under the agreements, or with IRUSA's formal invocation of dispute resolution. As to the Grant Agreements in particular, IRW has taken the position that a dispute does not exist. Because the dispute resolution provisions of the Grant Agreements simply require IRW and IRUSA to negotiate an agreement in the event of dispute, the agreements leave no remedy for IRUSA in this situation, where IRW is refusing to engage in good faith. The agreements should be declared null and void.

## **CAUSES OF ACTION**

### **COUNT I**

#### **TORTIOUS INTERFERENCE WITH PROSPECTIVE BUSINESS ADVANTAGE**

107. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106.

108. IRUSA has a valid business expectancy to be able to raise funds in the United States under its name and reputation, unimpeded by competitors seeking to raise funds by using its name. IRUSA has business relationships with frequent donors located in the U.S., like Donor A and many others, who are committed to supporting IRUSA's mission. IRW knew this and, in fact, was well aware of IRUSA's business expectancy to raise funds and IRUSA's business relationships with

frequent donors, including Donor A. In fact, IRW had agreed that IRUSA would be the only charity under the “Islamic Relief” name recognition umbrella to raise funds within the United States.

109. However, by IRW (illegally) soliciting donations in the United States under the same “Islamic Relief” name recognition umbrella as IRUSA, IRW intentionally has intruded into the United States, inducing IRUSA’s donor audience to send funds to IRW rather than IRUSA. Further, by confusing IRUSA with IRW in the United States, IRW has caused IRUSA to suffer material reputational damage, and to defend itself from inquiries by government and business partners that seek explanations about the connection between the two entities. Put simply, IRW’s illegal operations in the United States cause IRW to suffer reputational damage and incur legal fees.

110. As a direct and foreseeable result of IRW’s conduct, IRW has damaged IRUSA’s relationships and business expectancy to raise donations from the same audience, in an amount to be determined at trial, plus punitive damages.

**COUNT II**  
**UNLAWFUL DECEPTIVE ACTS AND PRACTICES IN VIOLATION OF**  
**NEW YORK GENERAL BUSINESS LAW § 349**

111. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106.

112. IRW’s illegal solicitation of funds in the State of New York and in the United States is likely to cause and is causing confusion, mistake, and deception among the general public. Such acts are also likely to deceive the public into believing that the services offered by IRW originate from, are associated with, or are otherwise endorsed by IRUSA.

113. IRW’s deceptive acts and practices involve public sales activities of a recurring nature, are consumer-oriented, and are materially misleading.

114. IRUSA has suffered, and will continue to suffer, irreparable harm as a result of IRW's actions, unless IRW is enjoined from engaging in such unlawful and deceptive acts and practices.

115. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT III  
BREACH OF CONTRACT – LICENSE AGREEMENT**

116. IRUSA re-alleges and incorporates by reference paragraphs 1 through 115.

117. The License Agreement was intended as a valid, legally binding agreement between IRUSA and IRW. Under its terms, in particular § 1.07, IRUSA had the exclusive right to use the “Islamic Relief” name recognition umbrella to raise charitable donations in the United States.

118. IRUSA has performed under the terms of the contract.

119. IRW has breached the contract by seeking to raise funds (illegally) in the United States. IRW's violation and breach of the License Agreement has damaged and injured IRUSA in its competition for the same pool of donors within the United States.

120. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT IV  
BREACH OF IMPLIED COVENANT OF GOOD FAITH AND FAIR DEALING –  
LICENSE AGREEMENT**

121. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106 and 116-120.

122. The License Agreement imposed an implied duty of good faith and fair dealing on both parties.

123. IRW violated this duty by, *inter alia*, depriving IRUSA of the benefits of the License Agreement by harming IRUSA's reputation within the United States and the value of using the “Islamic Relief” name in the United States through its illegal and intentional solicitation of donors

in the United States. IRW's efforts in this respect escalated after IRUSA notified IRW of its intent to sever its relationship with IRW.

124. IRW's actions are in bad faith and breach the implied duty of good faith and fair dealing inherent in all contracts.

125. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT V  
BREACH OF CONTRACT – MEMBERS' AGREEMENT**

126. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106.

127. The Members' Agreement was intended as a valid, legally binding agreement between IRUSA and IRW. Under its terms, and in particular §§ 3.2 and 3.5, IRUSA had the exclusive right to use the "Islamic Relief" name recognition umbrella in connection with its charitable activities in the United States.

128. IRUSA has performed under the terms of the contract.

129. IRW has breached the contract by seeking to raise funds (illegally) in the United States. IRW's violation and breach of the Members' Agreement has damaged and injured IRUSA in seeking to make impermissible and deliberately confusing solicitations to the same pool of donors within the United States.

130. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT VI  
BREACH OF IMPLIED COVENANT OF GOOD FAITH AND FAIR DEALING –  
MEMBERS’ AGREEMENT**

131. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106 and 126 through 130.

132. The Members’ Agreement imposed an implied duty of good faith and fair dealing on both parties.

133. IRW violated this duty by, *inter alia*, depriving IRUSA of the benefits of the Members’ Agreement by rendering meaningless the independent status of the two entities specifically guaranteed in the agreement. IRW’s conduct caused intentional confusion among donors and regulators regarding IRUSA’s connections to IRW and has harmed IRUSA’s reputation. IRW’s efforts in this respect escalated after IRUSA notified IRW of its intent to sever its relationship with IRW.

134. IRW’s actions are in bad faith and breach the implied duty of good faith and fair dealing inherent in all contracts.

135. As a direct and foreseeable result of IRW’s conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT VII  
BREACH OF CONTRACT – EARTHQUAKE RECOVERY GRANT AGREEMENT**

136. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106.

137. The Earthquake Recovery Grant Agreement was intended as a valid, legally binding agreement between IRUSA and IRW. Under its terms, in particular §§ XII and XIII, IRW had the obligation to comply with relevant laws, rules, regulations, decrees or official government orders and to ensure that none of the grant funds would be used to support or promote violence, terrorist

activity or related training. Under § XIV of the agreement, IRUSA had the right to the balance of any funds unused by IRW upon termination of the agreement. § X of the agreement also provided IRUSA the right to conduct an audit of IRW's records and compliance with the agreement.

138. IRUSA has performed under the terms of the contract.

139. IRW has breached the contract by failing to comply with applicable U.S. laws and regulations, refusing to cooperate with IRUSA's audit request, and failing to return any unused funds and supplies.

140. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT VIII  
BREACH OF IMPLIED COVENANT OF GOOD FAITH AND FAIR DEALING –  
EARTHQUAKE RECOVERY GRANT AGREEMENT**

141. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106 and 137 through 140.

142. The Earthquake Recovery Grant Agreement imposed an implied duty of good faith and fair dealing on both parties.

143. IRW violated this duty by, *inter alia*, depriving IRUSA of the benefits of the Earthquake Recovery Grant Agreement by rendering meaningless IRUSA's audit rights to ensure IRW's compliance with laws and with the agreement.

144. IRW's refusal to engage with IRUSA's efforts and denial that there is a dispute requiring resolution at all are in bad faith and breach the implied duty of good faith and fair dealing inherent in all contracts.

145. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT IX  
BREACH OF CONTRACT – HEALTH EDUCATION GRANT AGREEMENT**

146. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106.

147. The Health Education Grant Agreement was intended as a valid, legally binding agreement between IRUSA and IRW. Under its terms, in particular §§ XII and XIII, IRW had the obligation to comply with relevant laws, rules, regulations, decrees or official government orders and to ensure that none of the grant funds would be used to support or promote violence, terrorist activity or related training. Under § XIV of the agreement, IRUSA had the right to the balance of any funds unused by IRW upon termination of the agreement. Section X of the agreement also provided IRUSA the right to conduct an audit of IRW's records and compliance with the agreement.

148. IRUSA has performed under the terms of the contract.

149. IRW has breached the contract by failing to comply with applicable laws and regulations, refusing to cooperate with IRUSA's audit request, and failing to return any unused funds and supplies.

150. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT X  
BREACH OF IMPLIED COVENANT OF GOOD FAITH AND FAIR DEALING –  
HEALTHCARE EDUCATION GRANT AGREEMENT**

151. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106 and 147 through 150.

152. The Healthcare Education Grant Agreement imposed an implied duty of good faith and fair dealing on both parties.

153. IRW violated this duty by, *inter alia*, depriving IRUSA of the benefits of the Healthcare Education Grant Agreement by rendering meaningless IRUSA's audit rights to ensure IRW's compliance with laws and with the agreement.

154. IRW's refusal to engage with IRUSA's efforts and denial that there is a dispute requiring resolution at all are in bad faith and breach the implied duty of good faith and fair dealing inherent in all contracts.

155. As a direct and foreseeable result of IRW's conduct, IRUSA has been injured and has suffered damages in an amount to be determined at trial.

**COUNT XI  
UNJUST ENRICHMENT**

156. IRUSA re-alleges and incorporates by reference paragraphs 1 through 106.

157. By its wrongful actions, IRW has been unjustly enriched by its acceptance of donations intended for IRUSA, at IRUSA's expense.

158. It is against equity and good conscience to permit IRW to retain the benefits derived from its wrongful conduct.

159. As a direct and proximate result of the wrongful conduct of IRW, IRUSA is entitled to an accounting of IRW's financial records to determine the profits realized by IRW due to deliberate confusion created by IRW and by IRW's refusal to refund donors who requested refunds after they realized that they mistakenly donated to IRW instead of IRUSA. IRUSA is entitled to a recoupment of the amount by which IRW has been unjustly enriched.

**PRAYER FOR RELIEF**

WHEREFORE, Plaintiff IRUSA respectfully requests this Court to enter judgment in his favor and against Defendant IRW and issue an Order:

- 1) Granting injunctive relief, including but not limited to enjoining IRW from enforcing the Members' Agreement and the License Agreement against IRUSA;
- 2) In the alternative to (1), granting a declaratory judgment, declaring that the Members' Agreement, License Agreement, OSP Agreement and Grant Agreements are null and void;
- 3) Awarding compensatory damages to IRUSA in connection with the damage to IRUSA's reputation, breach of the Members' Agreement, License Agreement, OSP Agreement and Grant Agreements and wrongful withholding of funds from IRUSA by IRW in an amount to be proven at trial, but in excess of \$6,412,509;
- 4) Awarding punitive, special, and/or exemplary damages against IRW in an amount to be proven at trial, sufficient to prevent IRW from continuing its willful, wanton, intentional, and malicious conduct;
- 5) Awarding pre- and post- judgment interest;
- 6) Assessing costs and fees, including but not limited to reasonable attorneys' fees and expenses incurred in the prosecution of this action; and
- 7) Granting such other and further relief as this Court may deem just and proper.

Dated: March 23, 2026

Respectfully submitted,

LEWIS BAACH KAUFMANN  
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# **EXHIBIT A**

**Dated**

**2019**

**ISLAMIC RELIEF WORLDWIDE  
AND  
ISLAMIC RELIEF- IR USA**

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**MEMBERS' AGREEMENT**

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In the name of Allah, the Most Gracious, the Most Merciful

This agreement (the "**Agreement**") is made on the \_\_\_\_\_ day of November 2019.

**PARTIES:**

- (1) **Islamic Relief Worldwide**, a charitable company limited by guarantee and not having a share capital, incorporated under the laws of England and Wales under Company Number: 2365572 and registered under Charity Number 328158 whose registered office is 19 Rea Street South, Digbeth, Birmingham, B5 6LB (hereinafter referred to as "**IRW**"); and
- (2) **Islamic Relief- IR USA** a non-profit public benefit corporation organized under the laws of California and granted tax exempt status under Section 501(c)(3) of the United States Internal Revenue Code with its headquarters located at 3655 Wheeler Avenue, Alexandria, Virginia "**IR USA**"),

(each a "**Party**" and together the "**Parties**").

**WHEREAS:**

- (A) IRW began its charitable operations in 1984 and has since grown into an international humanitarian organisation addressing the needs of the poor worldwide.
- (B) IR USA began its charitable operations in the USA at the initiative of IRW for the purpose of to alleviate human suffering and provide humanitarian aid to people in need in conjunction with IRW.
- (C) IRW and IR USA have conducted their Charitable Activities on a collaborative basis in the past pursuant to the joint vision shared by the Parties to alleviate the poverty and suffering of the world's poorest people, regardless of race, gender or religious background.
- (D) IRW and IR USA desire to continue carrying out their collaborative Charitable Activities on an international basis in a spirit of co-operation and harmony, pursuant to the terms of this Agreement.
- (E) It is the intention of the Parties to work together based on the general understanding that joint collaboration between them represents an optimal employment of their resources and skills to undertake their respective Charitable Activities and that such cooperation furthers the aims of each Party.
- (F) IRW and IR USA wish to record their mutually agreed understanding of the objective of their relationship and the manner in which they will work together.

**IT IS HEREBY AGREED:**

**1. Definitions**

The definitions in this clause apply to defined terms used in this Agreement.

Definitions:

<b>“Agreement”</b>	means this Member’s Agreement executed between IRW and IR USA;
<b>“Applicable Laws”</b>	means all laws, rules, regulations, and other legal requirements or obligations that apply to IRW or IR USA, as applicable;
<b>“Articles”</b>	means the Articles of association of IRW;
<b>“Board of Trustees”</b>	has the meaning given to that term in the Rules;
<b>“Charitable Activities”</b>	means, in relation to each of IRW and IR USA, the activities carried out by them in fulfilment of its Objects;
<b>“Confidential Information”</b>	has the meaning given to it in clause 7.1;
<b>“Executive Team”</b>	has the meaning given to that term in the Rules;
<b>“Financial Standards”</b>	are the following standards which IR USA must meet:- <ol style="list-style-type: none"><li>i. a majority of IR USA’s total annual income is spent on programmes (domestic and international), the choice of programme is at the discretion of IR USA;</li><li>ii. programmes carried out within the Territory can utilise up to 30% of IR USA’s unrestricted income only;</li><li>iii. all fixed assets of IR USA are registered in the name of a centrally owned Waqf entity where possible, subject to compliance with the laws which apply in the Territory;</li><li>iv. donors’ consent is sought by IR USA to allow their data to be shared with IRW where appropriate, and local data protection laws which apply in the Territory are complied with when collecting such data; and</li><li>v. all accounts of IR USA are to be audited yearly by a professional and recognised independent body registered in the Territory.</li></ol>
<b>“International General Assembly”</b>	means membership (both voting and Non-Voting Members and who may be collectively referred to as the International General Assembly in the Rules;

- "IR Family Council" or "IRFC"** means the body mainly composed of the Chief Executive officers of each National Entity Member;
- "Islamic Relief" or "IR"** is the term used to describe the global family of collaborating relief organisations which share a common vision, mission, and family identity, and all of which use the term "Islamic Relief" as part of their organisational name, as well as the Logo. Generically Islamic Relief can also be any member of the Islamic Relief worldwide family of charities who share this common relief mission;
- "License Agreement"** means the License Agreement entered into by the Parties on the 10<sup>th</sup> May 2010;
- "Logo"** the following logo:-



- "Member"** means a charity law member of IRW appointed in accordance with the Rules. For the avoidance of doubt, Non Voting Members do not fall within the definition of "Member";
- "Membership Accreditation Committee"** The Membership Accreditation Committee, which will be established by the International General Assembly and defined in the Rules, shall evaluate and recommend for approval membership of the International General Assembly, the board of trustees of IRW, to resolve disputes on issues relating to continuing membership of the International General Assembly and to review and advise IR USA in relation to the appointments to their Board of Trustees;
- "Mission"** Is a statement describing how a Party is going to achieve the vision';
- "National Entity Member"** means a corporate entity admitted as a Member in accordance with the Rules and "National Entity Members" shall be construed accordingly;
- "Objects"** are the legal purposes of the IRW and IR USA, as set out in Schedule 1;
- "Parties"** means IRW and IR USA and "Party" shall be construed accordingly;

<b>“Rules”</b>	means the Rules of IRW, as amended from time to time;
<b>“Trademarks”</b>	is as defined in the License Agreement but not limited to the Logo and word marks including ‘Islamic Relief’, ‘Islamic Relief USA’, ‘IR’, ‘IRW’ and all translations whether registered or not with the exception of the translation of the word mark ‘ISLAMIC RELIEF’ into the French language’;
<b>“Trustee Member”</b>	has the meaning given to that term in the Rules;
<b>“Territory”</b>	means United States of America;
<b>“Waqf”</b>	means an endowment to a religious, educational, or charitable cause; and
<b>“Vision”</b>	is, in relation to each Party, a statement which conveys and sets out what that Party aims to achieve through its work.

**2. Conditions precedent**

- 2.1 This Agreement shall only come into effect upon the satisfaction of the following conditions precedent, as determined by IRW in its sole discretion:
  - 2.1.1 the approval, adoption and successful filing with the Companies House and the Charity Commission of England & Wales by IRW of new Articles which are intended to give effect to this Agreement; and
  - 2.1.2 the approval and adoption by IRW of the Rules which are intended to give effect to this Agreement and the Articles.

**3. Purpose/General Principles**

- 3.1 The Parties agree to ensure that they adopt a Vision, Mission and objects that are broadly similar to each other’s.
- 3.2 IRW agrees to set a global strategy for Islamic Relief in collaboration and consultation with IR USA and all the other Members of IRW. IR USA, in its sole discretion, agrees to adopt and implement the principles of that strategy to the extent permitted by their fiduciary duties and by Applicable Laws and the capacity and strategic objectives of IR USA. IRW may review and revise its global strategy from time to time in consultation with IR USA and all the other Members of IRW.
- 3.3 Both Parties agree that IR USA will have representation at IRW in accordance with and pursuant to the terms of this Agreement, the Articles and the Rules.
- 3.4 IRW and IR USA agree that they are each committed to the principle that IR will have one presence/operation only in any national jurisdiction. All decisions by IR USA relating to it establishing a presence or activities in any other national jurisdiction apart from the Territory shall be subject to prior written approval of IRW.
- 3.5 IRW and IR USA agree that IR USA is responsible for its operations within its own jurisdiction and that IR USA is and shall remain a wholly independent and autonomous entity. Furthermore, nothing in this Agreement shall fetter the right of IR

USA to have full direction, control and oversight of its funds either in the Territory or in any other national jurisdiction.

Both Parties agree that IR USA programmes which are not carried out in the Territory are to be delivered through IRW or another intermediary, which IR USA has appropriately vetted, and has determined in the sole discretion of IR USA to be in the best interests of the Islamic Relief Family. If IR USA chooses to deliver any of its programmes which are not carried out in the Territory through an intermediary other than IRW, the Parties agree the following procedure will be followed:

- 3.5.1 IR USA shall provide IRW with thirty (30) days' notice in writing of its intention to do so;
  - 3.5.2 If IRW has any objections to IR USA's choice of intermediary, IRW will notify IR USA in writing of its objections within thirty (30) days from the date it receives notice from IR USA;
  - 3.5.3 IR USA, without in any way limiting or fettering its discretion to choose appropriate intermediaries, shall review these objections and take them into consideration in determining whether to continue using its chosen intermediary to carry out its programmes outside of the Territory;
  - 3.5.4 If IR USA still wishes to use the intermediary then any disputes between IR USA and IRW shall be resolved in accordance with the dispute resolution procedure outlined in section 8 of this Agreement.
- 3.6 Both Parties agree that they will remain separate and distinct entities with independent boards of directors that will remain ultimately responsible for the management and governance of their respective organisations. Notwithstanding anything in this Agreement, to the extent that this Agreement, any other agreement between the parties, or any policy adopted by IRW or IR USA conflicts or is otherwise not in conformity with the Applicable laws, as may be amended from time to time, the Applicable laws shall prevail and the Parties will be responsible for agreeing to alternative provisions of this Agreement or any other agreement between the Parties or any policy adopted by the Parties which are not in conformity with Applicable Laws.
- 3.7 Nothing in this Agreement shall be construed to constitute a partnership, joint venture, agency, employment, mandate, representation or delegation between the Parties and neither Party shall become bound by any representation, act or omission of the other not expressly provided for in this Agreement, and both Parties undertake to each other that they shall use their reasonable endeavours to ensure that their respective employees, representatives, delegates, agents, consultants and subcontractors shall not represent the relationship between the Parties as such.

**4. IRW Structure**

- 4.1 IRW shall establish and maintain:
- 1. An International General Assembly;
  - 2. A Board of Trustees;
  - 3. An Executive Team; and
  - 4. An IR Family Council.

4.2 The composition and proceedings of the International General Assembly, Board of Trustees, Executive Team and IR Family Council are set out in the Rules. A summary of those provisions is found in Schedule 2 of this Agreement (attached).

## **5. Obligations of IRW and IR USA**

5.1 The Parties acknowledge that IRW and IR USA are separate legal entities but both IRW and IR USA will have obligations to each other under this Agreement which they will use their best endeavours to honour to the extent permitted by their Fiduciary duties and Applicable Laws.

5.2 IRW Obligations:

5.2.1 IRW will work to fulfil its Objects with and assist IR USA towards fulfilling IR USA's Objects as stated in the IR USA governing documents in accordance with the Vision and Mission;

5.2.2 IRW shall establish, coordinate, monitor, recommend and provide technical assistance to achieve compliance with international standards (including the Financial Standards) that may apply to all entities using the IR brand, for the purpose of ensuring consistency throughout Islamic Relief operations worldwide in a manner consistent with Applicable Laws;

5.2.3 IRW will register, own and protect usage of the Trademarks and will continue to license those Trademarks to IR USA under the Licence and IRW will monitor the worldwide operations of the Islamic Relief family of organisations in relation to use of the Trademarks under the terms of the licences granted by IRW permitting such use and this Agreement;

5.2.4 IRW will provide guidance, support and services on operational and compliance matters to IR USA through materials developed by IRW as well as through expertise and the specialist knowledge of IRW; and

5.2.5 IRW shall be responsible for coordinating the representation of IR globally at international conferences and forums.

5.3 IR USA Obligations:

5.3.1 IR USA shall collaborate with IRW and the other entities in the IR family to fulfil their respective objects as stated within their governance documents to the extent permitted by their fiduciary duties and by Applicable Laws;

5.3.2 IR USA shall use best endeavours to comply with the Financial Standards to the reasonable satisfaction of IRW, and only to the extent that such Financial Standards comply with Applicable Laws;

5.3.3 IR USA shall use best endeavours to implement and comply (and shall use best endeavours to ensure that its employees, representatives, delegates, agents, consultants and subcontractors also comply) with global policies and standards of IRW that are approved by the IRW Board of Trustees for application to all entities in the IR family only to the extent permitted by the IR USA Board's fiduciary duties and by Applicable Laws;

5.3.4 As specified in the Licence Agreement, IR USA acknowledges the exclusive right, title, interest and goodwill of IRW in the Trademarks and further

acknowledges that any and all goodwill in the Trademarks arising from IR USA's use of the Trademarks is to the benefit of IRW;

- 5.3.5 IR USA agrees that, subject to Applicable Laws, the objects of IR USA, as defined in its constitution, will be consistent with the Objects and values of IRW;
- 5.3.6 IR USA will ensure that its representatives at the International General Assembly fulfil the qualification requirements as set out in the Articles and Rules;
- 5.3.7 The board of trustees of IR USA shall nominate its representative to the International General Assembly.

## **6. Duration and Termination**

- 6.1 This Agreement shall commence on the date set out in clause 2 (*Conditions precedent*) and shall continue until terminated in accordance with this clause or continue until the date that is five (5) years after the date set out in out clause 2 (*Conditions precedent*) of this Agreement ("Termination Date") whereupon it shall automatically continue for a further five year term ("Renewal Term") on the same terms unless either party gives to the other on or before the fourth anniversary of this Agreement notice to review the Agreement ("Review Notice") in which case the Parties shall enter into good faith negotiations to review and amend the Agreement and thereafter sign the amended Agreement at which point this Agreement will terminate and the amended Agreement will become effective from the date of termination of this Agreement. The same provisions shall apply to termination and renewal at the end of any Renewal Term.
- 6.2 This Agreement shall terminate automatically on IR USA ceasing to be a National Entity Member under the Rules.
- 6.3 Without affecting any other right or remedy available to it, IRW may terminate this Agreement if the circumstances set out in this clause 6.3 arise and if any such change in circumstance in this clause 6.3 is not rescinded or remedied within 60 (sixty) days of receipt of notice from IRW. Termination will occur on the expiry of 30 days' written notice to IR USA following an adverse decision taken by the Membership Accreditation Committee to revoke IR USA's membership as a National Entity Member or, if the Membership Accreditation Committee's decision is appealed by IR-USA, a decision of the International General Assembly confirming the decision to revoke IR-USA's membership:
  - 6.3.1 IR USA makes any material change in its governing documents without prior written approval from IRW or acts outside of its stated objects, Vision, Mission and strategy;
  - 6.3.2 IR USA permits the distribution of any surplus funds for any purpose other than in furtherance of IR USA stated objectives';
  - 6.3.3 IR USA repeatedly breaches any of the terms of this Agreement in such a manner that, in IRW's reasonable opinion, IR USA is unable to comply with or perform its obligations under this Agreement;
  - 6.3.4 IR USA breaches a material term of this Agreement;

- 6.3.5 IR USA suspends, or threatens to suspend, payment of its debts or is unable to pay its debts as they fall due or admits an inability to pay its debts or (being a company or limited liability partnership) is deemed unable to pay its debts; or
- 6.3.6 an application is made to the court, or an order is made, for the appointment of an administrator, or if a notice of intention to appoint an administrator is given, or if an administrator is appointed over IR USA;
- 6.4 This Agreement may, at IRW's discretion, be suspended by IRW immediately on the giving of written notice to IR USA in accordance with the Rules and the rights of IR USA as a National Entity Member during such period of suspension shall be as determined by the Rules if:-
- 6.4.1 IR USA is dissolved or deregistered by any applicable regulator or government registrar or is unable to operate within the boundaries of this Agreement and the applicable appeal period within the relevant jurisdiction and/or the completion or denial of any appeal that IR USA may have undertaken in that regard has expired; or
- 6.4.2 any event occurs, or proceeding is taken, with respect to IR USA in any jurisdiction to which it is subject that has an effect equivalent or similar to any of the events mentioned in this clause 6.4.
- 6.5 This Agreement may, at either party's discretion, be suspended immediately on the giving of written notice in accordance with the Rules and the rights of the other party during such period of suspension shall be as determined by the Rules if in the reasonable opinion of the party suspending membership, the other party presents an immediate threat to the reputation, integrity or operation of Islamic Relief in accordance with guidelines ratified by the International General Assembly no later than at the second meeting of the International General Assembly.
- 6.6 On termination of this Agreement:
- 6.6.1 all IR USA's rights under this Agreement will cease immediately and all obligations of IRW under this Agreement will, with the exception of clause 7 (*Confidentiality*) and clause 8 (*Dispute Resolution*) and 15 (*Notices*) cease immediately;
- 6.6.2 Subject to Applicable laws, IR USA's property and assets either held by IR USA or by another party on behalf of IR USA shall be transferred as soon as reasonably possible to another charity registered in the Territory or to a charity that may receive the property and assets in each case in accordance with Applicable Laws and that has similar charitable purposes to IR USA and which has entered into a membership agreement with IRW and, as directed by IRW, both Parties shall use reasonable endeavours to give effect to this clause;
- 6.6.3 the Licence shall terminate with immediate effect;
- 6.6.4 IR USA must promptly return all of IRW's materials to IRW;
- 6.6.5 the Parties shall issue a joint press release by IR USA and IRW, indicating the end of this Agreement and a mutual accounting of all monies due by the Parties to each other;

- 6.6.6 IR USA shall promptly cease conducting itself in any manner which might suggest that IR USA is or continues to be in any way part of, affiliated with, endorsed by or otherwise connected in any manner with the IR family;
- 6.6.7 IR USA shall change its name to exclude use of the Trademark, or any part of it, in the IR USA name as specified in the license; and
- 6.6.8 IR USA shall promptly transfer to IRW all domain names which contain the Trademark, or any part of it.

## 7. Confidentiality

- 7.1 Each of the Parties shall keep confidential, and not disclose or permit to be disclosed to any third party, all confidential information regarding the business and affairs of the other Party, including but not limited to financial, commercial, legal and technical information of the other Party, to the extent such information is non-public and reasonably held by that other Party as private and confidential ("**Confidential Information**"), except as necessary to perform its obligations under this Agreement or as set out in clause 7.2.
- 7.2 A Party may disclose Confidential Information:
  - 7.2.1 to its employees, sub-contractors and agents provided that such disclosure is necessary for the purposes of performing its obligations under this Agreement or its Objects and the disclosing Party undertakes reasonable efforts to ensure that any such employees, sub-contractors or agents keep the information confidential in accordance with this Agreement;
  - 7.2.2 where such information is, or becomes, publicly available on a non-confidential basis through no fault of the disclosing Party; or
  - 7.2.3 in order to comply with any Applicable laws or by order of a court of competent jurisdiction but with reasonable prior notice to be given to the other Party insofar as is reasonably possible.
- 7.3 Upon expiry or termination of this Agreement, for whatever reason, each Party shall deliver to the other Party any information that should reasonably be considered of a confidential nature and belonging to the other Party and copies thereof in the first mentioned Party's possession, power, custody or control at that time.
- 7.4 The obligations set out in this clause shall survive termination and or expiry of this Agreement, with no time limit.

## 8. Dispute Resolution

- 8.1 Any dispute or difference between the Parties arising out of or related to this Agreement shall first be referred to the Chief Executive Officer of IRW and the Chief Executive Officer of IR USA. If such persons cannot resolve the dispute or difference within thirty (30) business days of such referral being made, then either Party may refer the matter to the Board of Trustees of IRW and the board of trustees (or equivalent) of IR USA, respectively, for resolution. The Board of Trustees of IRW and IR USA shall each designate one of its trustees (or equivalent) to serve as the liaison with the other Party's board of trustees (or equivalent), to attempt to mediate the dispute or difference.

- 8.2 In the event that a dispute or difference between the Parties arising out of or related to this Agreement is not resolved between the Parties in accordance with the procedures in clause 8.1 within 30 business days of the matter being referred to their respective boards of trustees (or equivalent), then without prejudice to or in any other way derogating from the rights of the Parties as set out in this Agreement, and as an alternative to such Party instituting a law suit or legal action in any jurisdiction, the following process shall be followed:
- 8.2.1 the International General Assembly shall, upon request from either Party, appoint a panel of three mediators whereby each Party appoints one mediator each and the International General Assembly appoints the third mediator. The mediator appointed by the International General Assembly shall be independent of both Party, and not be affiliated in any personal and/or professional capacity with either Party whatsoever. The three mediators will then meet with the Parties in an attempt to mediate a resolution between the Parties. The number of mediators may be changed upon written agreement of the Parties;
- 8.2.2 if the dispute or difference is not resolved within 60 days of the first meeting of the mediators, or either Party fails to participate or to continue to participate in the mediation, or the mediation terminates before the expiration of the said period of 60 days without any resolution of the dispute or difference, it shall be determined by arbitration administered by the International Centre for Dispute Resolution in accordance with its International Arbitration Rules. The International Expedited Procedures of the International Centre for Dispute Resolution shall apply regardless of the amount in dispute. The place of arbitration shall be Birmingham, England. The language of the arbitration shall be English. Except as may be required by law, neither a Party nor its representatives may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of both Parties. Every decision at arbitration shall be binding on the parties. By submitting the dispute to arbitration, the parties undertake to carry out any decision without delay and shall be deemed to have waived their right to any form of recourse insofar as such waiver can validly be made.
- 8.3 All costs of the mediation and arbitration shall be borne equally by the Parties.
- 8.4 This Agreement shall be governed by the domestic law of the seat of arbitration, without application of its conflict of laws provisions.
- 9. Entire agreement**
- 9.1 This Agreement, including the referenced Articles and the Rules and all other constitutional documents which the Parties may agree with each other constitute the final written expression of the terms of agreement between the Parties relating to the subject matter contained herein and is the complete and truthful statement of those terms. Except as to the separate License Agreement and any contractual agreements regulating the movement of funds between IRW and IR USA, which stand on their own terms, this Agreement supersedes all other prior agreements between the Parties with respect to such subject matter. Neither Party shall be bound by any definition, condition, representation, warranty, covenant, term or other provision except as is expressly stated herein or as is set forth in writing and executed by the duly authorised officers of both Parties.

**10. Severance Waiver**

- 10.1 In the event that any provision of this Agreement are found not to comply or are inconsistent with Applicable Laws of IR USA, then IR USA shall give notice to IRW and IRW and IR USA shall agree in writing to terms which are compliant with the Applicable Laws of IR USA and such agreed terms shall replace the inconsistent and/or non-compliant provision.
- 10.2 In the event that any provision of this Agreement is rendered void, avoidable, unenforceable or otherwise ineffective by operation of law, such avoidance, avoidability, unenforceability or ineffectiveness shall not affect the enforceability of the remaining provisions of this Agreement.
- 10.3 No delay or omission by any Party to this Agreement in exercising any right, power or remedy provided by law or under this Agreement shall affect that right, power or remedy or operate as a waiver of it. The rights, powers and remedies provided for in this Agreement are cumulative and not exclusive of any rights, powers and remedies provided by law.

**11. Assignment**

- 11.1 Subject to clause 11.2, neither Party may assign its rights hereunder except as may be expressly provided in writing and signed by the Parties.
- 11.2 IRW ownership and rights in the Trademarks are governed by the License Agreement and this Agreement.

**12. Survival**

- 12.1 Clauses 7, 8, 12 and 16 of this Agreement shall survive the termination of the Agreement.

**13. Amendments**

- 13.1 Any amendment or variation of this Agreement is valid only if it is in writing and signed by authorised representatives of each Party to this Agreement.

**14. Counterparts**

- 14.1 This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument.

**15. Third Party Rights**

- 15.1 No one other than a party to this Agreement, their successors and permitted assignees shall have any right to enforce any of its terms.

**16. Notices**

- 16.1 Any notice given under this Agreement shall be in writing in the English language or accompanied by a translation thereof into English certified (by an officer of the person making or delivering the same) as being a true and accurate translation thereof; and shall be delivered personally or sent by first class post (and air mail if overseas) or by fax or by e-mail to the Party due to receive the notice at its address, fax number or e-mail address and marked for the attention of the person or persons set out in clause 16.2 below or to another address or fax number or e-mail address or marked for the attention of another person or persons specified by the receiving Party. In all cases,

the receiving Party shall promptly acknowledge receipt, which shall satisfy sender's obligations under this clause.

16.2 Notices under this Agreement shall be sent as follows:

16.2.1 if to IRW, to it at:

Address: 19 Rea Street South, Digbeth, Birmingham, England, B5 6LB

Tel: +44 121 622 0603

Email: trustees@irworldwide.org

Attention: Chief Executive Officer

16.2.2 if to the IR USA, to it at:

Address: 3655 Wheeler Avenue, Alexandria, VA 22304

Tel: 703-370-7202

Email:

Attention: Chief Executive Officer

16.3 Unless there is evidence that it was received earlier, a notice marked for the attention of the person specified in accordance with clause 16.2 is deemed given:

16.3.1 if delivered personally, when handed to an employee or agent of the receiving Party at the relevant address referred to in sub-clause 16.2;

16.3.2 if sent by post, except air mail, two Working Days after posting it;

16.3.3 if sent by air mail, six Working Days after posting it; and

16.3.4 if sent by e-mail, twenty-four hours after proof of transmission if no notice of non-delivery is received by the sender.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF IRW has executed this Agreement this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, as attested to by its duly authorised signing officers below, who represent that they have authority to bind the corporation.

**Islamic Relief Worldwide**

Per: .....

Name Lamia El Amri .....

Position Director and Chair of Trustees .....

**Islamic Relief Worldwide**

Per: .....

Name Heshmat Khalifa Ahmed Khalifa .....

Position Director/Trustee .....

IN WITNESS WHEREOF IR USA has executed this Agreement this 14<sup>th</sup> day of December, 2019, as attested to by its duly authorised signing officers.

**IR USA**

Per: .....

Name Khaled Lamada  .....

Position Chair, Board of Directors .....

**IR USA**

Per: .....

Name Ihab Saad  .....

Position Director, Board of Directors .....

## **Schedule 1- the Objects**

### **IRW Objects**

1.1 The Objects of the Charity are, as a practical manifestation and application of the humanitarian values inspired and guided by the Islamic faith, to promote for the public benefit:

1.1.1 the alleviation of human suffering for those who are the victims of war or natural disaster, trouble, inequalities, injustices or catastrophe and the prevention or relief of poverty or financial hardship by:

- a. providing humanitarian assistance and other means of saving lives;
- b. raising awareness and advocating for those in need;
- c. advancing conflict resolution and reconciliation;
- d. promoting religious and human harmony.

1.1.2 To promote sustainable development that meets the needs of the present without compromising the ability of future generations to meet their own needs for the benefit of the public by:-

- a. the preservation, conservation and the protection of the environment and the prudent use of natural resources;
- b. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;
- c. the promotion of sustainable means of achieving economic growth and regeneration.

1.1.3 to advance and promote education by providing and assisting in the provision of facilities for education, in each case for the public benefit anywhere in the world;

1.1.4. to advance health by the provision of financial or other assistance, including medicines, hospitals and other means, in each case for the public benefit anywhere in the world; and

1.1.5 the advancement of such other charitable purposes as may from time to time be determined and agreed by the trustees.

1.2 The Charity will advance the Objects regardless of race, gender or religious background.

1.3 Nothing in these Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 7 Charities and Trustee Investment (Scotland) Act 2005.

## **IR USA Objects**

The specific charitable, educational, and religious purposes of the Corporation shall be to alleviate human suffering, provide relief from poverty, facilitate education, promote sustainable socio-economic development, and elevate the standard of living for those in need, regardless of their race, gender, or religious background, all as a practical manifestation and application of the humanitarian values inspired by the Islamic faith, including for example, establishing development projects, schools, hospitals, and clinics, in areas where there is determined to be a need, and to provide relief in the event of man-made or natural disasters.

The Corporation is also organized to promote, encourage, and foster any other similar charitable, educational, and religious activities; to accept, hold, invest, reinvest, and administer any gifts, legacies, bequests, devises, funds, and property of any sort or nature, and to use, expend, or donate the income or principal thereof for, and to devote the same to, the foregoing purposes of the Corporation; and to do any and all lawful acts and things which may be necessary, useful, suitable, or proper for the furtherance or accomplishment of the purposes of the Corporation. All purposes and the activities flowing therefrom shall at all times conform to the requirements of Section 501(c) (3) of the Internal Revenue Code of 1986 (or a successor statute of similar import) (the "Code").

## **Schedule 2- Summary of roles and responsibilities**

As provided by clause 4.2, the following is a summary of the composition and proceedings of the following bodies established and maintained by IRW. In the event of any inconsistency between the Rules and this summary, the Rules shall prevail. Capitalised terms in this Schedule shall, where the term is not defined in 1.1, have the meaning given to them in the Rules.

1. International General Assembly
  - 1.1 The International General Assembly is composed of the Members and Non-Voting Members of IRW. The Members are comprised of the following categories (as defined by the Rules):
    - 1.1.1 National Entity Members;
    - 1.1.2 Independent Members; and
    - 1.1.3 Trustee Members.
  - 1.2 The Non-Voting Members are organisations admitted by IRW in accordance with the Non-Voting Membership Criteria.

- 1.3 In addition to any powers and/or rights they may have under the Companies Acts, the Members of IRW have the following powers and/or rights under the provisions set out in the Articles and the Rules:
  - 1.3.1 to approve changes to the Articles of IRW (including the Objects);
  - 1.3.2 to approve changes to the Rules;
  - 1.3.3 to approve changes to the membership criteria of the International General Assembly;
  - 1.3.4 to make changes to the terms of reference for the International General Assembly;
  - 1.3.5 to elect and remove members of the Board of Trustees;
  - 1.3.6 to receive the annual report of IRW including the audited financial statements; and
  - 1.3.7 to deliberate on matters to ensure the protection of IR, including its reputation and its assets.
2. Board of Trustees
  - 2.1 The Board of Trustees is responsible for managing IRW's business and complying with its duties under charity law and company law in England and Wales. The Board of Trustees has powers set out in the Articles, the Rules and the law of England and Wales. The Board's role includes:
    - 2.1.1 proposing a global strategy for IR to the International General Assembly;
    - 2.1.2 approving changes as it sees fit to the Licence and this Agreement;
    - 2.1.3 approving policies for IRW;
    - 2.1.4 ensuring IRW complies with the Articles, the Rules, each Members' Agreement and any law applicable to IRW;
    - 2.1.5 ensuring management of risks and accountability of IRW and its entire staff;
    - 2.1.6 appointing and removing the Chief Executive and oversee the recruitment of the Executive Team;
    - 2.1.7 evaluating the performance of the Executive Team;
    - 2.1.8 maintaining proper financial oversight; and
    - 2.1.9 approving annual report and audited financial statements of IRW.
3. Executive Team:-
  - 3.1 The Executive Team, led by the IRW Chief Executive Officer is delegated authority by the IRW Board of Trustees to carry out the executive functions of IRW, under the supervision of the Board and the budget set by the Board.
  - 3.2 The IRW CEO reports to the chair of the IRW Board or Trustees.

4. IR Family Council (IRFC):-
  - 4.1 The IRFC is a consultative body mainly composed of the Chief Executive officers (or equivalent) of each National Entity Member. It is usually chaired in turns each year by the Chief Executive Officer of one of the National Entity Members.
  - 4.2 The objectives of the IRFC are:
    - 4.2.1 information sharing;
    - 4.2.2 shared planning and coordination;
    - 4.2.3 joint action;
    - 4.2.4 problem solving (e.g. challenges regarding compliance);
    - 4.2.5 capacity building for IR National Offices; and
    - 4.2.6 proposing new ideas or submitting requests to the IRW Board and International General Assembly.
  - 4.3 The IRFC meets a minimum of once a year, and shall meet more frequently as and when needed.

# EXHIBIT B

# **ISLAMIC RELIEF WORLDWIDE**

- and -

# **ISLAMIC RELIEF USA**

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# **LICENSE AGREEMENT**

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THIS LICENSE AGREEMENT ("Agreement") is entered into and effective as of the 20 day of December 2020 and shall continue until the 19 December 2025 or continue until terminated in accordance with clause 1.25 of this Agreement (together known as the "Termination Date") whereupon it shall automatically continue for a further five year term ("Renewal Term") on the same terms unless either party gives to the other on or before the fourth anniversary of this Agreement notice to review the Agreement ("Review Notice") in which case the parties shall enter into good faith negotiations to review and amend the Agreement, and if successfully amended by the parties, the mutually executed amended Agreement will become effective. The same provisions shall apply to termination and renewal at the end of any Renewal Term.

**BETWEEN**

**Islamic Relief Worldwide**

a charitable company limited by guarantee and not having a share capital, incorporated under the laws of England and Wales under Company Number: 2365572 and registered under Charity Number 328158 whose registered office is 19 Rea Street South, Digbeth, Birmingham, B5 6LB (hereinafter referred to as "the Licensor")

**AND**

**Islamic Relief USA**

a non-profit and public benefit corporation organized under the laws of the State of California and granted tax exempt status under U.S. Internal Revenue Code Section 501(c)(3) as a charitable organization engaged in international humanitarian relief and development activities, whose principal office is located at 3655 Wheeler Avenue, Alexandria, VA 22304 (hereinafter referred to as "the Licensee")

(hereinafter collectively referred to as the "parties")

**WHEREAS** the Licensor began its charitable operations in 1984 and has since grown into an international humanitarian organization addressing the needs of the poor worldwide;

**AND WHEREAS** the Licensee began its charitable operations in USA at the initiative of the Licensor for the purpose of working in conjunction with the Licensor to alleviate human suffering and provide humanitarian aid to people in need;

**AND WHEREAS** the Licensor and the Licensee desire to carry out their collaborative Charitable Activities on an international basis in a spirit of co-operation and harmony, pursuant to the terms of this Agreement and the Members Agreement signed between the parties and dated the 21<sup>st</sup> December 2019;

**AND WHEREAS** the Licensor has formed a federation of which Licensee is a part pursuant to the Members Agreement executed on 14 December 2019;

**AND WHEREAS** the Licensee acknowledges that prior to the execution of this Agreement it has been using the Trademarks pursuant to a verbal agreement with Licensor and pursuant to agreements dated 19<sup>th</sup> December 2010 and 19<sup>th</sup> December 2015 between the parties and always subject to the control of the Licensor;

**AND WHEREAS** the Licensee wishes to conduct its charitable operations in the USA pursuant to the joint vision shared by the parties to alleviate the poverty and human suffering of the world's poorest people, regardless of race, gender or religious background;

**IN CONSIDERATION** of the mutual covenants, agreements and indemnities contained herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

### **BACKGROUND INFORMATION**

- 1.01 The Licensor is the sole owner of and wishes to license the Trade-marks displayed on Exhibit 1, as well as any Trade-marks which it later may acquire during the term of this Agreement which are added to Exhibit 1 by mutual agreement, (the "Trade-marks").
- 1.02 The Licensee has and wishes to continue to make use of the Trade-marks as may be deemed appropriate by the Licensor from time to time.
- 1.03 The parties confirm and agree that any use of the Trade-marks by the Licensee prior to the execution of this Agreement incorporating this Trade-mark License was made by the Licensee pursuant to a verbal agreement between the parties, and that such use was always made subject to the control of the Licensor.
- 1.04 The Licensor and Licensee hereby agree to the terms and conditions of this Agreement.

### **OWNERSHIP AND LICENSE OF TRADE-MARK**

- 1.05 **The Licensee acknowledges the exclusive right, title, interest and goodwill of the Licensor in the Trade-marks, whether registered or not, and further acknowledges that any and all goodwill in the Trade-marks arising from the Licensee's use enures to the benefit of the Licensor.**
- 1.06 The Licensee agrees that it has no right, title, interest or goodwill in the Trade-marks and further agrees that nothing in the Agreement gives to the Licensee any right, title, interest or goodwill in the Trade-marks, except the right to use the Trade-marks in the geographical territory of USA and on the Internet to target a USA audience in accordance with the terms hereof.
- 1.07 Subject to the Licensor's right to use, advertise or display the Trade-marks, the Licensor hereby licenses to the Licensee an otherwise exclusive, non-transferable and non-assignable license, without the right to sub-license except with the prior written approval of the Licensor, to use, advertise or display the Trade-marks in the geographical territory of USA and on the internet to target a USA audience for uses that are substantially related to the tax-exempt purposes of Licensee. Notwithstanding the above, the Licensor grants Licensee an exclusive license to use, sub-license, advertise or display the Trade-marks on the Internet and/or on promotional materials, provided that such use is targeted towards a USA audience and the use is substantially related to the tax-exempt purposes of Licensee.

- 1.08 The Licensee agrees that should any right, title, interest or goodwill in the Trade-marks or any one or more of them become vested in the Licensee by operation of law or otherwise, it holds the same in trust for the Licensor and will, at the request of Licensor, forfeit or assign unconditionally any such right, title or interest to the Licensor.
- 1.09 The Licensee agrees to do and perform and cause to be done and performed such further and other acts and things as may be reasonably necessary or desirable in order to protect the Trade-marks or the right, title, interest or goodwill of the Licensor thereto.
- 1.10 The Licensee further agrees not to raise or cause to be raised any objection to the validity of the Trade-marks or to the right, title, interest or goodwill of the Licensor thereto on any ground whatsoever, whether directly or indirectly.
- 1.11 The Licensee further agrees that its use of the Trade-marks as a, or part of a, domain name, corporate name or trade name, if applicable, provides it with no legal or equitable rights separate and creates in the Licensee no right of ownership to the Trade-marks as a domain name, corporate name or trade name.
- 1.12 The current, continual and future use and/or registration of any domain names that are the same as, confusingly similar to, derivatives of or acronyms of the Trade-marks or the Licensor's corporate or business names is subject to the Licensor's approval.
- 1.13 Without prejudice to the exclusive grant of a license by the licensee to the Licensor, the parties acknowledge that the Licensor, or its successor, retains the right to use the Trade-Marks within the jurisdiction of the United States of America for the purpose of fulfilling its agreed mandate.

#### **USE OF TRADE-MARKS**

- 1.14 The Licensee warrants and undertakes that the Trade-marks will be used only as may be deemed appropriate by the Licensor and only in accordance with the instructions, standards of quality and specifications set and approved by the Licensor from time to time and contained in a Brand Guide provided by the Licensor or upon written instruction from the Licensor from time to time, and that the Licensee will cease a particular use of a Trade-mark immediately if directed to do so by the Licensor where such particular use is in violation of Licensor's written instructions, standards of quality or specifications.
- 1.15 The Licensor has the right to inspect the premises of the Licensee as well as the goods and services with which the Licensee is making use of the Trade-marks pursuant to the terms of this Trade-mark License from time to time.
- 1.16 The Licensor has the right to request the Licensee to provide samples of any goods sold or to be sold or used by the Licensee in association with the Trade-marks pursuant to the terms of this Trade-mark License.
- 1.17 The Licensee will submit any promotional and advertising material displaying the Trade-marks to the Licensor within fourteen (14) business days of Licensor's written request for such materials.
- 1.18 The Licensee agrees and acknowledges that, for the purposes of any application for registration of a Trade-mark made by the Licensor, any use made by the Licensee of the Trade-marks pursuant to this

Trade-mark License is deemed to have been made by the Licensee to the primary benefit of the Licensor, and the Licensee will co-operate fully and in good faith with the Licensor to establish and protect its right, title, interest or goodwill in the Trade-marks.

- 1.19 The Licensee agrees that in the use of the Trade-marks, the Licensee will at all material times comply with the requirements of the Licensor as to the form and manner in which the Trade-marks are displayed or used, as well as to the character or quality of the goods or services of the Licensee and with which the Trade-marks are to be associated, and the Licensee will promptly effect any changes which the Licensor may require respecting the Licensee's display and usage of the Trade-marks upon receipt of written notification from the Licensor. Without limiting the foregoing, the Licensee will at all appropriate times display with the Trade-marks the following notice or legend to identify the Licensor as the owner of the Trade-marks, the Licensee as a Licensee of the Trade-marks and the use as a licensed use:

**EXAMPLE OF REGISTERED TRADE-MARK:**

Islamic Relief® is a registered Trade-mark of Islamic Relief Worldwide, used by Islamic Relief USA under exclusive license by Islamic Relief Worldwide.

**EXAMPLE OF UNREGISTERED TRADE-MARK:**

الإغاثة الإسلامية™ is a Trade-mark of Islamic Relief Worldwide, used under license by Islamic Relief USA.

- 1.20 The Licensee agrees that it will not advertise, exploit, promote or otherwise deal the Trade-marks in any manner which, in the opinion of the Licensor, might adversely affect the goodwill attaching to and symbolized by the Trade-marks and the Licensee will not use, without Licensor's consent, any other trade-mark, trade name or corporate name that would, in the reasonable opinion of the Licensor, be confusingly similar to the Trade-marks of the Licensor.
- 1.21 The Licensee will not distribute or sell or offer the goods and services used in association with the Trade-marks in direct or indirect association with any third party or with any third party's goods or services, except as contained herein or with the Licensor's prior written consent.
- 1.22 The Licensee will not permit any trade-mark, trade name, emblem, logo or other marks denoting or identifying any third party or any third party's products or services to appear in or otherwise form a part of any promotional or advertising materials which display the Trade-marks, except as contained herein or with the Licensor's prior written consent.

**ENFORCEMENT OF TRADE-MARKS**

- 1.23 The Licensee agrees to give prompt notice to the Licensor of any conflicting use or any infringement, passing off or unfair competition by unauthorized persons which comes to its attention involving the Trade-marks or any claim or demand contrary to or in conflict with the Licensor's rights in connection therewith. The Licensor has the sole initial right to determine whether or not to engage in any infringement, passing off, unfair competition or other proceedings involving the Trade-marks, and to make all decisions respecting the conduct or opposition of any such action or proceeding or any settlement thereof or appeal there from, and the Licensee will provide such

cooperation and assistance as Licensor may reasonably require in connection with the prosecution or opposition of any such action or proceedings. If the Licensor chooses to engage in legal action against a third party engaging in any such wrongful acts involving the Trade-marks (“Infringer”), the Licensor shall bear the costs of such action and shall be entitled to retain all damages, settlement payments, or other recoveries resulting therefrom (“Damages”). If the Licensor declines to engage in legal action against any Infringer of a Trade-mark in the USA, the Licensee shall have the right, upon receipt of the written consent of the Licensor, to engage in such action at its own cost, and the Licensor will provide such cooperation and assistance as the Licensee may reasonably require in connection with the prosecution or opposition of any such action or proceedings. If the Licensee chooses to engage in such legal action against a third party at its own cost, the Licensee shall be entitled to retain all Damages.

- 1.24 The Licensee agrees and acknowledges that no right of action enures to it as a result of this Agreement and the failure by the Licensor to take necessary steps to restrict any conflicting use or any infringement, passing off, or unfair competition by any unauthorized persons which may come to the attention of the Licensor involving the Trade-marks or any claim or demand contrary to or in conflict with the Licensor's right in connection therewith.

### **TERMINATION**

- 1.25 The license provided for in this Agreement shall automatically terminate upon the occurrence of one or more of the following events:
- (a) Upon the Members Agreement dated 21<sup>st</sup> December 2019 being terminated;
  - (b) upon (i) the Licensor’s written notice to the Licensee specifying a default by Licensee in its obligations and providing a reasonable cure period of not less than fifteen (15) business days, and (ii) the Licensor’s subsequent written notice terminating this Agreement for Licensee’s failure to cure the default to the reasonable satisfaction of the Licensor within the said cure period;
  - (c) upon the Licensee losing its 501(c)(3) tax-exempt status with the U.S. Internal Revenue Service after the expiry of any applicable appeal period and/or the completion or denial of any appeal that the Licensee may have undertaken in that regard;
  - (d) If the Licensor has given written notice to the Licensee terminating this Agreement based upon the reasonable opinion of the Licensor, that one or more of the following events has taken place or it is imminent that one or more of the following events will take place:
    - (i) dissolution or winding up of the Licensee;
    - (ii) the Licensee becomes bankrupt or insolvent, makes an assignment for the benefit of creditors, or takes the benefit of any statute relating to bankrupt or insolvent debtors, or upon a receiver having been appointed under a debt instrument passed for the winding up of the Licensee; or
    - (iii) the Licensee engages in conduct that in the reasonable opinion of the Licensor causes irreparable harm to the Licensor, its name, good will, Trade-marks, or reputation, and the Licensee fails to cease such conduct to the satisfaction of the Licensor within fourteen (14) business days after receiving written notification of default from the Licensor.

### **GEOGRAPHICAL TERRITORY**

- 1.26 The geographical territory of the Licensee with respect to its rights under this Agreement shall encompass the United States of America, and its territories, within which Licensee shall have the exclusive right to use the Trade-marks covered hereunder.

### **CONFLICT RESOLUTION**

- 1.27 Any dispute or controversy between the parties arising out of or related to this Agreement shall first be referred to the Chief Executive Officer of the Licensee and the Chief Executive Officer of the Licensor. If such persons cannot resolve the dispute or controversy within thirty (30) business days, then either party may refer the matter to the board of Trustees of the Licensee and the Licensor, respectively, for resolution. In connection with the foregoing, the Licensor member designated by the Licensor BOT to serve as the liaison with the Licensee board of directors shall attempt to mediate the dispute or controversy.
- 1.28 In the event that a dispute or controversy between the parties arising out of or related to this Agreement is not resolved between the parties in accordance with the procedures outlined above, then without prejudice to or in any other way derogating from the rights of the parties as set out in this Agreement, and as an alternative to such party instituting a law suit or legal action in any jurisdiction, the following process shall be followed:
- (a) The dispute or controversy shall first be submitted to a panel of mediators whereby the one party appoints one mediator, the other party appoints one mediator, and the two mediators so appointed jointly appoint a third mediator. The three mediators will then meet with the parties in question in an attempt to mediate a resolution between the parties.
  - (b) The number of mediators may be reduced from three to one or two upon written agreement of the parties.
  - (c) If the parties are not successful in resolving the dispute through mediation, then the parties agree that the dispute shall be referred to and finally resolved by arbitration under the London Court of International Arbitration Rules. The number of arbitrators shall be one and appointed in accordance with the said Rules, provided that such arbitrator shall not be any one of the mediators referred to above. The seat or legal place of arbitration shall be the City of Birmingham, in the United Kingdom. The language to be used in the arbitral proceedings shall be English. The parties agree that the arbitral proceedings shall be kept confidential and that there shall be no disclosure of any kind at any time except as required by law. The decision of the arbitrator shall be final and binding on the parties and shall not be subject to appeal on a question of fact, law, or mixed fact and law.
  - (d) All costs of the mediation and arbitration shall be borne equally by the parties to the dispute or the controversy.
  - (e) This Agreement shall be governed by the laws of United States of America.

### **ASSIGNMENT**

- 1.29 Neither party may assign its rights hereunder except with the prior written consent of the other party hereto, provided that the parties acknowledge and agree that the Licensor shall be entitled to assign its ownership and rights in any of the Trade-marks and this Agreement to a successor entity

established by the Licensor in the future. Upon the Licensor notifying the Licensee in writing of such assignment, the Licensee agrees that any use of the Trade-marks in accordance with this Agreement shall be done as if the assignee were the Licensor and the Licensee further agrees that the Licensor shall thereafter be free of any and all liability in relation thereto. Subject to this exception, any other assignment carried out without such consent is null and void.

### **SURVIVAL**

- 1.30 Sections 1.03, 1.05, 1.06, 1.08, 1.09, 1.10, 1.11 and 1.12 of this Agreement shall survive the termination of the Agreement.

### **MISCELLANEOUS**

- 1.31 This Agreement constitutes the final written expression of the terms of agreement between the parties relating to the subject matter contained herein and is the complete and truthful statement of those terms. This Agreement supersedes all prior agreements between the parties with respect to such subject matter. Neither Party shall be bound by any definition, condition, representation, warranty, covenant, term or other provision except as is expressly stated herein or as is set forth in writing and executed by the duly authorized officers of both parties.
- 1.32 In the event that any provision of this Agreement is rendered void, avoidable, unenforceable or otherwise ineffective by operation of law, such avoidance, avoidability, unenforceability or ineffectiveness shall not affect the enforceability of the remaining provisions of this Agreement.
- 1.33 Neither the failure of any Party to obtain the exact enforcement of any of the provisions hereof nor the granting of other indulgence shall constitute a waiver of such Party's right to obtain the exact enforcement thereof in the future or of such Party's right to obtain the exact enforcement of any other provisions of this Agreement.

**[Signature page follows.]**

IN WITNESS WHEREOF, ISLAMIC RELIEF WORLDWIDE has executed this Agreement this \_\_\_\_\_ day of 12<sup>th</sup> August, 2021, as attested to by its duly authorized signing officers.

Islamic Relief Worldwide

Per:   
Name: Haroun Atallah  
Position: Director/Trustee

Islamic Relief Worldwide

Per:   
Name: Nurhayati Binti Hassan  
Position: Director/Trustee  
We have authority to bind the corporation.

IN WITNESS WHEREOF, ISLAMIC RELIEF USA has executed this Agreement this 26<sup>th</sup> day of July, 2021, as attested to by its duly authorized signing officers.

Islamic Relief USA  
DocuSigned by:

Per:   
Name: 1E8035925123493 Hamadi Bengabsia  
Position: Chair, Board of Directors

Islamic Relief USA

Per:   
Name: Sharif Aly  
Position: Chief Executive Officer  
We have authority to bind the corporation.

Exhibit 1

TRADE-MARKS OWNED BY ISLAMIC RELIEF WORLDWIDE
1. Islamic Relief & Design: 
2. ISLAMIC RELIEF
3. ISLAMIC RELIEF USA
4. ISLAMIC RELIEF WORLDWIDE
5. IRW
6. ISLAMIC RELIEF IS DEDICATED TO ALLEVIATING THE POVERTY AND SUFFERING OF THE WORLD'S POOREST PEOPLE.
7. All translations of the Trade-marks listed above save for the translation of the Trade-mark 'ISLAMIC RELIEF' in French.
8. All variations of the Trade-marks listed above containing the terms "Islamic Relief" or "IRW"
9. IRUSA

# EXHIBIT C

**GRANT AGREEMENT**  
**BETWEEN**  
**ISLAMIC RELIEF USA**  
**AND**  
**ISLAMIC RELIEF WORLDWIDE**

**GRANT AGREEMENT SUMMARY**

IRUSA Address:	3655 Wheeler Avenue Alexandria, VA 22304
IRW Address:	19 Rea St. South-Digbeth Birmingham United Kingdom B5 6LB
IRW PIN:	HQ0202292101
Project Title:	Emergency Assistance and Early Recovery Support to earthquake-affected communities in Herat Province, Afghanistan
Grant Amount:	\$990,000.00 USD
Effective Date:	December 18, 2023
End Date:	June 17, 2025
Duration:	18 months

**RECITALS**

This GRANT AGREEMENT is between Islamic Relief USA (hereinafter “IRUSA”), an international non-profit non-governmental organization with headquarters located at 3655 Wheeler Avenue, Alexandria, VA 22304, USA, and Islamic Relief Worldwide (hereinafter “IRW”), an international non-profit non-governmental organization, a company limited by guarantee registered at the Registrar of Companies for England and Wales (registered no. 02365572) with registered office at 19 Rea Street South, Birmingham, West Midlands, England B5 6LB and a charity registered with the Charity Commission of England and Wales (registered no. 328158). IRUSA and IRW may be referred to separately as a “Party” and, together, as “Parties.”

WHEREAS, IRW has submitted a proposal to IRUSA for the project entitled *Emergency Assistance and Early Recovery Support to earthquake-affected communities in Herat Province, Afghanistan, for the primary purpose of improving access of the most affected population to shelter, WASH, FSL assistance and support the rehabilitation of community facilities impacted by the earthquake in Herat Province,*

*Afghanistan (hereinafter referred to as the "Project"); and*

WHEREAS, IRUSA desires to provide a grant to IRW for the Project, which grant shall be strictly administered in accordance with the terms set forth under this Grant Agreement (hereinafter "Agreement").

NOW THEREFORE, in consideration of the mutual promises herein made and undertaken, the Parties hereby covenant and agree as follows:

## **I. PURPOSE OF THE AGREEMENT**

The purpose of this Agreement is to set forth the terms under which IRUSA will provide financial support to IRW in exchange for IRW's provision of services for the Project, a detailed description of which is found in **IRW's Proposal (Attachment A)**, as submitted through IRUSA's Grant Management System, which is an integral part of this Agreement and incorporated herein by reference.

## **II. TERM OF THE AGREEMENT**

The term of this Agreement shall be from December 18, 2023 to the date of final payment by IRUSA under this Agreement. The total Project duration is 18 months.

## **III. AMOUNT OF AGREEMENT AND PAYMENT**

- A. IRUSA shall pay the IRW an amount not to exceed Nine Hundred Ninety Thousand U.S. Dollars (\$990,000 USD) (hereinafter "Grant Amount") in accordance with the approved **Project Budget (Attachment B)**, which is an integral part of this Agreement and incorporated herein by reference.
- B. IRUSA will pay IRW the First Payment amount within ten (10) business days of execution of the Grant Agreement and the remaining Grant Amount according to the following allocations and subject to the conditions in Article III (C) through Article III (H):

<b>DESCRIPTION</b>	<b>PAYMENT AMOUNT</b>
Payment 1.	\$700,000 USD
Payment 2.	\$240,500 USD
Payment 3.	\$49,500 USD

- C. All expenditures made with funds provided under this Agreement shall be for reasonable, allocable and allowable program expenditures incurred during the period of this Agreement. IRUSA shall have no obligation whatsoever to provide IRW with any funds or to make any reimbursement for any expenses in excess of the Grant Amount, nor shall IRW be required to continue performance or incur costs in excess of this amount without the prior written consent of IR USA.
- D. Payments are to be made to IRW according to the anticipated expenditures for each reporting period, as detailed in the Project Budget. Actual expenditure for each reporting period shall

- be verified with the timely submission of the Interim Financial and Program Reports submitted by IRW in accordance with the requirements set forth in below Article VI (Reporting), all of which are integral to this Agreement and are incorporated herein by reference.
- E. Notwithstanding anything contained herein, IRW acknowledges and agrees that IRUSA shall be under no obligation to make any further payments in the event that IRW fails to expend at least seventy percent (70%) of funds received by IRW to date. Once IRW reaches the seventy percent (70%) threshold, IRUSA shall resume making payments according to the payment schedule set forth under Article III (B).
- F. Further payments will be made to IRW following IRUSA's receipt of the reports as detailed in Article VI (Reporting) herein. IRUSA shall review and approve such mandatory interim reports within five (5) business days of receipt, unless special circumstances warrant a longer review period. IRUSA shall make any applicable subsequent payments within five (5) business days after its approval of the corresponding interim reports, listed in Article VI (A). Under no circumstances shall IRUSA unreasonably delay review of any mandatory reports or any related subsequent payment.
- G. Final payment will be made to IRW after the Final Financial and Program Reports are submitted by IRW to and accepted by IRUSA as sufficiently meeting the requirements set forth in Article VI (Reporting) and subject to Article IV (Unused Funds; Refunds).
- H. All payments will be made to IRW by wire transfer in USD to the following bank account:
- Account Title: Islamic Relief Worldwide
- Account No: 82524711
- Bank: Barclays Bank Plc
- Branch: Birmingham Colmore Row Area BCHS, Birmingham
- Swift Code: BARCGB2102J

#### **IV. UNUSED FUNDS; REFUNDS**

- A. Within ninety (90) calendar days of either the termination of this Agreement or the completion of the Project, whichever occurs first, IRW shall return to IRUSA the balance, if any, of any funds provided by IRUSA to IRW under this Agreement.
- B. If at any time during the life of this Agreement, or as a result of the final audit, it is determined by IRUSA that funds provided by IRUSA under this Agreement have been expended but not in accordance with the terms of this Agreement, IRW shall immediately refund such amount in full to IRUSA within five (5) business days.

#### **V. MANDATORY NOTICES**

- A. IRW is required to submit written notices to IRUSA of any of the following:
- 1) Any revision to the results in the context of the agreed logical framework. Please note that the strategic objective cannot be changed;
  - 2) Any transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa;

- 3) Any transfer of funds among individual budget line headings exceeding 10% of the total budget;
  - 4) The sub-award, transfer or subcontracting of any work under this Agreement;
  - 5) Any change to key staff (i.e., Country Director, Finance Manager, or Project Manager) that could significantly impact Project implementation; or
  - 6) Any problems, delays or adverse conditions that will materially affect IRW's ability to fulfill program objectives, prevent the meeting of time schedules and goals, or preclude the completion of work by established time periods. IRW's written notice shall be accompanied by a statement of action taken or contemplated and any IRUSA assistance needed to resolve the situation.
- B. IRW may not proceed with any of the transactions enumerated under Article V (A) above without prior written approval by IRUSA. Requests for approval should describe the purpose of the change and should detail the impact that change will have on the program as originally proposed. Requests must be submitted separately from other routine correspondence such as program updates and reports to:

Abdul Hay Sadrey  
 International Programs Coordinator  
 asadrey@irusa.org  
 Fax: (703) 370-7201

IRUSA shall not unreasonably delay responding to any notice submitted by IRW under this section and shall use its best efforts to respond with any objections or proposed action plan within five (5) business days. IRUSA shall promptly notify IRW if any delay in IRUSA's official response is expected.

## VI. REPORTING

### A. Schedule of Mandatory Reports

IRW shall submit the mandatory Financial and Program Reports according to the following schedule:

PERIOD COVERED	DELIVERABLE	DEADLINE
December 18, 2023 – June 17, 2024	International Emergency Interim Report - Narrative and Financial	August 16, 2024
December 18, 2023 – June 17, 2025	International Emergency Final Report - Narrative and Financial	September 17, 2025

### B. Interim Financial Reports

- 1) IRW shall submit to IRUSA Interim Financial Reports by the deadlines specified in Article VI (A). Any such Interim Financial Report shall include the following information:
  - a. Budgeted amount for the Project;

- b. Expenditures for the period; and
  - c. Cumulative expenditure amount.
- 2) IRW shall submit the interim Financial Reports by the specified deadlines through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*

Any interim Financial Report submitted by IRW through IRUSA's Grant Management System is integral to this Agreement and is incorporated herein by reference.

- 3) IRW agrees to keep separate, accurate, complete and up-to-date records with respect to any funds provided to it by IRUSA. IRUSA reserves the right to request any supporting documentation to substantiate the Project expenses for the period against the budgeted expenditure, and IRW shall use its best efforts to provide such supporting documentation upon IRUSA's request. IRW must be able to show that all disbursements are made in conformity with the Budget and the terms of this Agreement.
- 4) It is necessary that IRW maintains and reconciles records necessary to verify that payroll charged to this Agreement are based on approved timesheets or other documentation sufficient to confirm the time worked pursuant to this Agreement.

### **C. Interim Program Reports**

- 1) IRW shall submit to IRUSA interim Program Reports by the deadlines specified in Article VI (A) through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*

Any interim Program Report submitted by IRW through IRUSA's Grant Management System is integral to this Agreement and is incorporated herein by reference.

- 2) Along with each interim Program Report, IRW must submit communication materials to facilitate IRUSA's communication or fundraising efforts. To this effect, IRW shall submit photographs and/or video footage of Project activities, or any other materials that IRUSA may reasonably request from time to time.

### **D. Final Report**

- 1) Within ninety (90) calendar days after the termination of the Agreement or Project completion, whichever comes first, IRW shall submit a comprehensive Final Report through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*

The Final Report submitted by IRW through IRUSA's Grant Management System is integral to this Agreement and is incorporated herein by reference.

- 2) The Final Report shall include the Final Financial Report and Final Program Report, both of which shall cover the entire life of the Project.

- 3) IRUSA reserves the right to withhold the final payment under the Agreement until such time as the full Final Report is received and approved by IRUSA, which approval shall be provided by IRUSA to IRW within ten (10) business days of IRUSA's receipt of the Final Report, unless there exist any special circumstances that result in a longer review period. IRUSA shall not unreasonably delay final payment and agrees to provide IRW prompt notice, along with a full explanation, if any delay is expected.

## **VII. MONITORING AND EVALUATION**

In addition to reviewing and approving the interim program reports described above, IRUSA reserves the right to conduct its own independent review at any point during the life of the Agreement. Monitoring activities may include on-site visits to program activities, periodic implementation meetings and other measures necessary to monitor activities under this Agreement. Furthermore, the IRUSA-funded programs may be evaluated periodically at selected sites with a minimum of thirty (30) days prior notification to IRW. Any site visit report should be sent by IRUSA to IRW in draft form within ten (10) business days of completion to give IRW the opportunity to review and provide feedback prior to finalization of such report.

## **VIII. PERSONNEL**

- A. IRW is directly responsible for all work and services that its personnel and any contractors perform.
- B. IRW's employees, contractors, agents or representatives shall not, under any circumstances, be construed as employees of IRUSA and shall have no claims or rights whatsoever against IRUSA. In the event that a claim is brought, IRW will indemnify and hold IRUSA harmless from and against the full amount of any such claim, including legal fees and costs.

## **IX. SUB-AGREEMENTS**

- A. IRW shall not enter into any sub-grants or sub-contracts, which will be funded under this Agreement, with any third party, unless it has obtained prior written approval from IRUSA.
- B. IRW's sub-grantees or sub-contractors shall have no relationship with IRUSA whatsoever. All required IRUSA approvals must be directed through IRW to IRUSA. IRW shall ensure that IRUSA is immediately notified of the need of any such approvals.

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- A. IRUSA has the discretion to conduct an audit at any time upon reasonable notice to IRW during the Project, which includes but not limited to:
  - 1) Review of IRW financial records, including procurement records, bid analyses, timesheets, registration documents, and any other records pertaining to the Agreement;
  - 2) Review of Project activities and any related records; and
  - 3) Review of compliance with this Agreement.
- B. IRW's Annual Audit Report ("Audit Report"), signed by a certified audit firm, shall be submitted to IRUSA no later than thirty (30) days upon completion and shall include all

comments, findings or adjustments that are specific to the Agreement. IRW shall insure that, within ninety (90) days of the completion of the Audit Report, a comprehensive corrective action plan is implemented to address the auditor's recommendations, and determine whether audit findings necessitate adjustments to IRW's records.

- C. IRW shall maintain at its principal offices full and complete records and books of accounts covering financial details applicable to the activities funded under this Agreement.
- D. All records required to be kept under this article shall be maintained in a manner that will permit verification of the IRW's compliance with its representations, warranties and obligations under this Agreement.
- E. IRW shall facilitate any audit conducted by IRUSA. IRW shall provide any assistance or cooperation requested by any authorized representative of IRUSA. IRW's failure to assist or fully cooperate with any audit conducted by IRUSA hereunder shall be construed as a material breach of this Agreement.
- F. IRW shall preserve and make available such records for examination and audit by IRUSA or its authorized representatives:
  - 1) Until the expiration of ten (10) years from the date of submission of the final financial status report;
  - 2) For such longer period, if any, as is required to complete an audit to resolve all questions concerning expenditures, unless prior written approval has been obtained from IRUSA to dispose of such records. IRUSA follows generally accepted accounting practices in determining that there has been proper accounting and use of funds. IRW agrees to make available any further information requested by IRUSA with respect to any questions arising as a result of the audit; or
  - 3) If any litigation, claim, or audit is started before the expiration of the ten (10)-year period IRUSA shall serve notice on IRW of such event forthwith, the records shall be retained until such claims or audit involving the records have been resolved.
- G. In all other cases IRW shall follow the approved IRW Financial Guidelines Manual (Version 3). Any updates to this manual should be made available to IRUSA

## **XI. PUBLICITY**

- A. The Parties shall agree on the form, content and timing of any public announcement regarding the activities governed by this Agreement.
- B. Any Project or activity funded by IRUSA shall be accompanied by a sign or banner that credits IRUSA as a donor of such Project or activity except when both parties agree that such visibility may harm the Project, the safety of staff or the local community.
- C. IRW shall not publish or permit to be published either alone, or in conjunction with any other person, any information pertaining specifically to IRUSA's business, without prior written approval from IRUSA. Such written consent shall apply to each specific application and relate only to that application.

## **XII. COMPLIANCE WITH LAWS**

- A. IRW and IRUSA warrant that they shall, at their own respective expense and at all times, comply with all laws, rules, regulations, decrees or official government orders that may, now or in the future, become applicable to their respective business, equipment, and personnel, including without limitation, any registration and other administrative requirements. Neither IRW nor IRUSA shall engage in any activities that would violate any law, rule, regulation or official order.
- B. IRW shall not make or give, either directly or indirectly, any improper payments of money or anything of value to a government official in connection with this Agreement. All payments by IRUSA to IRW will be received by IRW on its own account for the sole purpose of meeting its obligations under this Agreement. IRW shall not offer, give or promise any part of such payments, directly or indirectly, to any government official, political party or official thereof, to any candidate for political office or to any religious organization, with the intention of influencing that party's professional decision.
- C. IRW must immediately notify IRUSA, in writing, upon discovery of any instance where IRW fails to comply with any requirement under this article. In the event of breach of such warranty, IRW shall release, defend and hold IRUSA harmless from and against any claims, including reasonable attorney's fees, arising out of or resulting from IRW's failure to comply with all applicable laws, rules and regulations, decrees or official government orders.

## **XIII. ANTI-TERRORISM**

- A. Both IRW and IRUSA shall take reasonable precautions to ensure that none of the grant funds have been raised for or used to support or promote violence, terrorist activity or related training, whether directly through its own activities and programs, or indirectly through its support of or cooperation with any third parties.
- B. IRW is specifically reminded that U.S. Executive Orders, statutes and regulations prohibit transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism. It is the legal responsibility of IRW to ensure compliance with these U.S. Executive Orders and laws. This anti-terrorism provision must be included in any sub-contracts or sub-grants that IRW may enter into in fulfilling its obligations under this Agreement. For further information, see <http://sdnsearch.ofac.treas.gov>.
- C. Each Party will be responsible for conducting screening of partner entities, employees, volunteers or other representatives, and any sub-grantee or implementing partner against relevant public lists of blocked entities and individuals connected with supporting or promoting violence, terrorist activity or related training. IRW agrees to submit to IRUSA, within ten (10) business days of IRUSA's request, details of the screening conducted including a) the software used and the lists against which the screening has taken place; b) the process followed; c) total number of searches undertaken; and d) confirmation that any positive matches are not the recipients of IRUSA funding and IRW immediately terminated its relationship with such proscribed parties upon confirmation of the matches.

#### **XIV. EXPLOITATION AND ABUSE**

Both IRW and IRUSA shall conduct all activities under this Agreement in a manner consistent with international laws prohibiting corruption, sexual exploitation and other abuse of persons.

#### **XV. TERMINATION**

##### **A. Cancellation for Default**

- 1) IRUSA may, by written notice to IRW, cancel all or part of this Agreement:
  - a. if IRW fails to deliver the services within the time specified by this Agreement, or any corresponding written extension;
  - b. if IRW fails to perform any other provision of this Agreement or fails to make progress so as to endanger performance of this Agreement;
  - c. in the event of IRW's gross negligence or malfeasance, including any incidence of fraud; or
  - d. in the event of IRW's bankruptcy, suspension of business, insolvency, appointment of a receiver for IRW's property or business, or any assignment, reorganization or arrangement by IRW for the benefit of its creditors.
- 2) In no event shall IRUSA be held liable for any amounts expended by IRW after any termination notice has been given.
- 3) Unless otherwise agreed by IRUSA, IRW shall return all unspent funds and unused equipment and/or supplies to IRUSA within ninety (90) days of any notice of termination.
- 4) IRW shall continue any work not expressly cancelled by IRUSA.

#### **XVI. FORCE MAJEURE**

- A. IRW must notify IRUSA, in writing, of any event or occurrence, beyond the reasonable control of the IRW, that results in any delay to activities governed by this Agreement, or renders IRW's performance impossible.
- B. IRW and IRUSA are released from any penalty in case of "Force Majeure." "Force Majeure" is any event, beyond the reasonable control of the affected Party, that could not be foreseen, avoided or eliminated, including but not limited to the elimination or reduction of funding, fire, flood, or other natural disaster, changes in the law, adverse government actions, industrial disturbances, war, unrest, explosions and any other similar circumstances.
- C. As a condition to the claim of non-liability, the Party experiencing the force majeure event shall immediately provide written notice to the other Party with full details of such force majeure event and its effects on the Party's ability to perform its obligations under this Agreement. If such force majeure event results in the suspension of performance by one of the Parties for a period exceeding fifteen (15) days, then the Parties shall engage in good faith negotiations in order to implement a mutually acceptable solution. If the force majeure event persists for a period exceeding six (6) months, then either Party may terminate this Agreement by sending prior written notice of such termination, effective upon delivery.

## **XVII. RELATIONSHIP OF THE PARTIES**

The Parties hereto are legally independent and the employees of one shall not be deemed to be employees of the other. Except as provided explicitly herein, no actions, obligations or commitments relating to the subject matter of this Agreement shall be binding upon the other Party.

## **XVIII. LEGAL LIABILITY; INDEMINIFICATION**

- A. The Parties are each solely responsible for their own acts or omissions, and those of their respective employees, contractors or any other personnel engaged by them in executing their respective obligations under this Agreement. In any claim arising from this Grant Agreement, IRUSA shall not be liable in excess of the Grant Amount.
- B. IRUSA does not assume any liability whatsoever for any claims of death, bodily injury, mental or emotional trauma, disability, loss or damage to property, or any other hazards, which the IRW's employees or representatives, or any third parties, may suffer as a result of their participation in activities performed under this Agreement.
- C. IRW shall release, defend, and hold IRUSA, its officers, employees and representatives harmless against any and all claims, losses, costs and expenses, including reasonable attorneys' fees, that IRUSA may incur as a result of claims, in any form, by third parties arising from or related to:
  - 1) IRW's intentional or negligent acts or omissions (including, without exclusion, noncompliance with applicable legal or regulatory requirements) or misrepresentations; or
  - 2) IRW's material breach of any representation or covenant set forth herein.
- D. In no event shall either Party be liable, in whole or in part, to the other for consequential, incidental, indirect, or special damages of any kind whatsoever, whether in an action that is the subject of a contract or in tort, including negligence, or otherwise, arising from the purposes for which this Agreement was entered into.
- E. IRUSA warrants that the Project funds provided by IRUSA under this Agreement have been raised in conformity with all applicable laws and regulations. IRUSA shall release, defend and hold IRW, its officers, employees and representatives harmless against any and all claims, losses, costs and expenses, including reasonable attorneys' fees, that IRW may incur as a result of any claims directly resulting from IRUSA's violation of such applicable laws and regulations.

## **XIX. DISPUTE RESOLUTION**

In the case of any dispute, controversy or claim, the Parties will attempt to reach an agreement amicably by direct negotiations. If no agreement can be reached within thirty (30) days, the respective Chief Executive Officers of IRUSA and IRW shall enter into discussions and attempt to resolve the dispute. If the matter remains unresolved after sixty (60) days, then the issue shall be resolved through negotiations between the respective Board of Directors of IRUSA and IRW. A mutually agreed decision by the Board of Directors of IRUSA and IRW shall be final.

**XX. REPRESENTATIVES**

The contact person for IRUSA is:

Abdul Hay Sadrey  
International Programs Coordinator Asia  
3655 Wheeler Avenue  
Alexandria, VA 22304  
asadrey@irusa.org  
Fax: (703) 370-7201

The contact person for IRW is:

Farooq Afzal  
farooq.afzal@irworldwide.org  
19 Rea St. South-Digbeth  
Birmingham  
United Kingdom B5 6LB

**XXI. GENERAL PROVISIONS**

- A. This Agreement, including any attachments, may be amended only by prior written agreement between the Parties.
- B. The Parties agree that each of the terms and provisions herein is separate, distinct, and severable from the remaining terms and provisions of this Agreement. If any term or other provision of this Agreement is invalid, illegal or unenforceable, all other terms and provisions of this Agreement shall remain in full force and effect. If possible, any term or other provision determined to be invalid, illegal or unenforceable shall be automatically replaced with a legal and enforceable term or provision as similar to the original term or provision as possible.
- C. Failure of either Party to enforce at any time any of the provisions of this Agreement, or to exercise any option that is provided herein, shall not be deemed to be a waiver of those provisions, nor to affect in any way the validity of any part of this Agreement, or the right of either Party thereafter to enforce each provision.
- D. The foregoing represents the complete and exclusive statement of the agreement between the Parties, and cancels and supersedes any prior oral or written agreements, proposals, commitments, understandings, or communications with respect to the subject matter of this Agreement.

[SIGNATURE PAGE FOLLOWS]

**IN WITNESS WHEREOF**, the Parties hereto have duly executed this Agreement as of the date of signing by their authorized representatives below:

Signed and agreed to on behalf of <b>ISLAMIC RELIEF USA</b>	
	Date: <u>12/15/2023</u>
By Name: Araif Yusuff Title: Interim Chief Executive Officer	Signature:  <small>829C3302F508422...</small>

Signed and agreed to on behalf of <b>ISLAMIC RELIEF WORLDWIDE</b>	
	Date: <u>18 December 2023</u>
By Name: Affan Cheema Title: Director of International Programs	Signature: 

**ATTACHMENTS:**

- ATTACHMENT A – Project Proposal
- ATTACHMENT B – Project Budget

# EXHIBIT D

**GRANT AGREEMENT**  
**BETWEEN**  
**ISLAMIC RELIEF USA**  
**AND**  
**ISLAMIC RELIEF WORLDWIDE**

**GRANT AGREEMENT SUMMARY**

IRUSA Address:	3655 Wheeler Avenue Alexandria, VA 22304
IRW Address:	19 Rea St. South-Digbeth Birmingham United Kingdom B5 6LB
IRW PIN:	020_004587
Project Title:	Health Education and Livelihood Program
Grant Amount:	\$10,000,000 USD
Effective Date:	January 1, 2023
End Date:	December 31, 2025
Duration:	36 months

**RECITALS**

This GRANT AGREEMENT is between Islamic Relief USA (hereinafter “IRUSA”), an international non-profit non-governmental organization with headquarters located at 3655 Wheeler Avenue, Alexandria, VA 22304, USA, and Islamic Relief Worldwide (hereinafter “IRW”), an international non-profit non-governmental organization, a company limited by guarantee registered at the Registrar of Companies for England and Wales (registered no. 02365572) with registered office at 19 Rea Street South, Birmingham, West Midlands, England B5 6LB and a charity registered with the Charity Commission of England and Wales (registered no. 328158). IRUSA and IRW may be referred to separately as a “Party” and, together, as “Parties.”

WHEREAS, IRW has submitted a proposal to IRUSA for the project entitled *Health, Education and Livelihood Programme*, for the primary purpose of increasing access to health services, education, and livelihood opportunities for the targeted population.

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(hereinafter referred to as the “Project”); and

WHEREAS, IRUSA desires to provide a grant to IRW for the Project, which grant shall be strictly administered in accordance with the terms set forth under this Grant Agreement (hereinafter “Agreement”).

NOW THEREFORE, in consideration of the mutual promises herein made and undertaken, the Parties hereby covenant and agree as follows:

### **I. PURPOSE OF THE AGREEMENT**

The purpose of this Agreement is to set forth the terms under which IRUSA will provide financial support to IRW in exchange for IRW’s provision of services for the Project, a detailed description of which is found in **IRW’s Proposal (Attachment A)**, as submitted through IRUSA’s Grant Management System, which is an integral part of this Agreement and incorporated herein by reference.

### **II. TERM OF THE AGREEMENT**

The term of this Agreement shall be from January 1, 2023 to the date of final payment by IRUSA under this Agreement. The total Project duration is 36 months.

### **III. AMOUNT OF AGREEMENT AND PAYMENT**

- A. IRUSA shall pay the IRW an amount not to exceed Ten Million U.S. Dollars (\$10,000,000 USD) (hereinafter “Grant Amount”) in accordance with the approved **Project Budget (Attachment B)**, which is an integral part of this Agreement and incorporated herein by reference.
- B. IRUSA will pay IRW the First Payment amount within ten (10) business days of execution of the Grant Agreement and the remaining Grant Amount according to the following allocations and subject to the conditions in Article III (C) through Article III (H):

<b>DESCRIPTION</b>	<b>PAYMENT AMOUNT</b>
Payment 1.	\$6,000,000 USD
Payment 2.	\$800,000 USD
Payment 3.	\$600,000 USD
Payment 4.	\$1,000,000 USD
Payment 5.	\$600,000 USD
Payment 6.	\$500,000 USD

Payment 7.	\$500,000 USD
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- C. All expenditures made with funds provided under this Agreement shall be for reasonable, allocable and allowable program expenditures incurred during the period of this Agreement. IRUSA shall have no obligation whatsoever to provide IRW with any funds or to make any reimbursement for any expenses in excess of the Grant Amount, nor shall IRW be required to continue performance or incur costs in excess of this amount without the prior written consent of IR USA.
- D. Payments are to be made to IRW according to the anticipated expenditures for each reporting period, as detailed in the Project Budget. Actual expenditure for each reporting period shall be verified with the timely submission of the Interim Financial and Program Reports submitted by IRW in accordance with the requirements set forth in below Article VI (Reporting), all of which are integral to this Agreement and are incorporated herein by reference.
- E. Notwithstanding anything contained herein, IRW acknowledges and agrees that IRUSA shall be under no obligation to make any further payments in the event that IRW fails to expend at least seventy percent (70%) of funds received by IRW to date. Once IRW reaches the seventy percent (70%) threshold, IRUSA shall resume making payments according to the payment schedule set forth under Article III (B).
- F. Further payments will be made to IRW following IRUSA's receipt of the reports as detailed in Article VI (Reporting) herein. IRUSA shall review and approve such mandatory interim reports within five (5) business days of receipt, unless special circumstances warrant a longer review period. IRUSA shall make any applicable subsequent payments within five (5) business days after its approval of the corresponding interim reports, listed in Article VI (A). Under no circumstances shall IRUSA unreasonably delay review of any mandatory reports or any related subsequent payment.
- G. Final payment will be made to IRW after the Final Financial and Program Reports are submitted by IRW to and accepted by IRUSA as sufficiently meeting the requirements set forth in Article VI (Reporting) and subject to Article IV (Unused Funds; Refunds).
- H. All payments will be made to IRW by wire transfer in USD to the following bank account:

Account Title: Islamic Relief Worldwide  
Account No: 82524711  
Bank: Barclays Bank Plc  
Branch: Birmingham Colmore Row Area BCHS, Birmingham  
Swift Code: BARCGB2102J

#### **IV. UNUSED FUNDS; REFUNDS**

- A. Within ninety (90) calendar days of either the termination of this Agreement or the completion of the Project, whichever occurs first, IRW shall return to IRUSA the balance, if any, of any funds provided by IRUSA to IRW under this Agreement.
- B. If at any time during the life of this Agreement, or as a result of the final audit, it is determined by IRUSA that funds provided by IRUSA under this Agreement have been expended but not in accordance with the terms of this Agreement, IRW shall immediately refund such amount in full to IRUSA within five (5) business days.

**V. MANDATORY NOTICES**

- A. IRW is required to submit written notices to IRUSA of any of the following:
  - 1) Any revision to the results in the context of the agreed logical framework. Please note that the strategic objective cannot be changed;
  - 2) Any transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa;
  - 3) Any transfer of funds among individual budget line headings exceeding 10% of the total budget;
  - 4) The sub-award, transfer or subcontracting of any work under this Agreement;
  - 5) Any change to key staff (i.e., Country Director, Finance Manager, or Project Manager) that could significantly impact Project implementation; or
  - 6) Any problems, delays or adverse conditions that will materially affect IRW's ability to fulfill program objectives, prevent the meeting of time schedules and goals, or preclude the completion of work by established time periods. IRW's written notice shall be accompanied by a statement of action taken or contemplated and any IRUSA assistance needed to resolve the situation.
- B. IRW may not proceed with any of the transactions enumerated under Article V (A) above without prior written approval by IRUSA. Requests for approval should describe the purpose of the change and should detail the impact that change will have on the program as originally proposed. Requests must be submitted separately from other routine correspondence such as program updates and reports to:

Awrad Saleh  
International Programs Manager  
asaleh@irusa.org

IRUSA shall not unreasonably delay responding to any notice submitted by IRW under this section and shall use its best efforts to respond with any objections or proposed action plan within five (5) business days. IRUSA shall promptly notify IRW if any delay in IRUSA's official response is expected.

**VI. REPORTING**

**A. Schedule of Mandatory Reports**

IRW shall submit the mandatory Financial and Program Reports according to the following schedule:

**B. Interim Financial Reports**

- 1) IRW shall submit to IRUSA interim Financial Reports by the deadlines specified in Article VI (A). Any such interim Financial Report shall include the following information:
  - a. Budgeted amount for the Project;
  - b. Expenditures for the period; and
  - c. Cumulative expenditure amount.
- 2) IRW shall submit the interim Financial Reports by the specified deadlines through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*

Any interim Financial Report submitted by IRW through IRUSA's Grant Management System is integral to this Agreement and is incorporated herein by reference.

- 3) IRW agrees to keep separate, accurate, complete and up-to-date records with respect to any funds provided to it by IRUSA. IRUSA reserves the right to request any supporting documentation to substantiate the Project expenses for the period against the budgeted expenditure, and IRW shall use its best efforts to provide such supporting documentation upon IRUSA's request. IRW must be able to show that all disbursements are made in conformity with the Budget and the terms of this Agreement.
- 4) It is necessary that IRW maintains and reconciles records necessary to verify that payroll charged to this Agreement are based on approved timesheets or other documentation sufficient to confirm the time worked pursuant to this Agreement.

**C. Interim Program Reports**

- 1) IRW shall submit to IRUSA interim Program Reports by the deadlines specified in Article VI (A) through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*

Any interim Program Report submitted by IRW through IRUSA's Grant Management System is integral to this Agreement and is incorporated herein by reference.

- 2) Along with each interim Program Report, IRW must submit communication materials to facilitate IRUSA's communication or fundraising efforts. To this effect, IRW shall submit photographs and/or video footage of Project activities, or any other materials that IRUSA may reasonably request from time to time.

**D. Final Report**

- 1) Within ninety (90) calendar days after the termination of the Agreement or Project

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completion, whichever comes first, IRW shall submit a comprehensive Final Report through IRUSA's Grant Management System at:

PERIOD COVERED	DELIVERABLE	DEADLINE
January 1, 2023 – June 30, 2023	International Development Interim Report - Narrative and Financial	August 31, 2023
July 1, 2023 – December 31, 2023	International Development Interim Report - Narrative and Financial	February 29, 2024
January 1, 2024 – June 30, 2024	International Development Interim Report - Narrative and Financial	August 30, 2024
July 1, 2024 – December 31, 2024	International Development Interim Report - Narrative and Financial	February 28, 2025
January 1, 2025 – June 30, 2025	International Development Interim Report - Narrative and Financial	September 1, 2025
July 1, 2025 – December 31, 2025	International Development Final Report - Narrative and Financial	March 31, 2026

<https://irusagranteportal.force.com/grants>

The Final Report submitted by IRW through IRUSA's Grant Management System is integral to this Agreement and is incorporated herein by reference.

- 2) The Final Report shall include the Final Financial Report and Final Program Report, both of which shall cover the entire life of the Project.
- 3) IRUSA reserves the right to withhold the final payment under the Agreement until such time as the full Final Report is received and approved by IRUSA, which approval shall be provided by IRUSA to IRW within ten (10) business days of IRUSA's receipt of the Final Report, unless there exist any special circumstances that result in a longer review period. IRUSA shall not unreasonably delay final payment and agrees to provide IRW prompt notice, along with a full explanation, if any delay is expected.

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- A. IRW is directly responsible for all work and services that its personnel and any contractors perform.
- B. IRW's employees, contractors, agents or representatives shall not, under any circumstances, be construed as employees of IRUSA and shall have no claims or rights whatsoever against

IRUSA. In the event that a claim is brought, IRW will indemnify and hold IRUSA harmless from and against the full amount of any such claim, including legal fees and costs.

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- B. IRW's sub-grantees or sub-contractors shall have no relationship with IRUSA whatsoever. All required IRUSA approvals must be directed through IRW to IRUSA. IRW shall ensure that IRUSA is immediately notified of the need of any such approvals.

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- A. IRUSA has the discretion to conduct an audit at any time upon reasonable notice to IRW during the Project, which includes but not limited to:
  - 1) Review of IRW financial records, including procurement records, bid analyses, timesheets, registration documents, and any other records pertaining to the Agreement;
  - 2) Review of Project activities and any related records; and
  - 3) Review of compliance with this Agreement.
- B. IRW's Annual Audit Report ("Audit Report"), signed by a certified audit firm, shall be submitted to IRUSA no later than thirty (30) days upon completion and shall include all comments, findings or adjustments that are specific to the Agreement. IRW shall insure that, within ninety (90) days of the completion of the Audit Report, a comprehensive corrective action plan is implemented to address the auditor's recommendations, and determine whether audit findings necessitate adjustments to IRW's records.
- C. IRW shall maintain at its principal offices full and complete records and books of accounts covering financial details applicable to the activities funded under this Agreement.
- D. All records required to be kept under this article shall be maintained in a manner that will permit verification of the IRW's compliance with its representations, warranties and obligations under this Agreement.
- E. IRW shall facilitate any audit conducted by IRUSA. IRW shall provide any assistance or cooperation requested by any authorized representative of IRUSA. IRW's failure to assist or fully cooperate with any audit conducted by IRUSA hereunder shall be construed as a material breach of this Agreement.
- F. IRW shall preserve and make available such records for examination and audit by IRUSA or its authorized representatives:
  - 1) Until the expiration of ten (10) years from the date of submission of the final financial status report;
  - 2) For such longer period, if any, as is required to complete an audit to resolve all questions concerning expenditures, unless prior written approval has been obtained from IRUSA to

dispose of such records. IRUSA follows generally accepted accounting practices in determining that there has been proper accounting and use of funds. IRW agrees to make available any further information requested by IRUSA with respect to any questions arising as a result of the audit; or

- 3) If any litigation, claim, or audit is started before the expiration of the ten (10)-year period IRUSA shall serve notice on IRW of such event forthwith, the records shall be retained until such claims or audit involving the records have been resolved.
- G. In all other cases IRW shall follow the approved IRW Financial Guidelines Manual (Version 3). Any updates to this manual should be made available to IRUSA

## **XI. PUBLICITY**

- A. The Parties shall agree on the form, content and timing of any public announcement regarding the activities governed by this Agreement.
- B. Any Project or activity funded by IRUSA shall be accompanied by a sign or banner that credits IRUSA as a donor of such Project or activity except when both parties agree that such visibility may harm the Project, the safety of staff or the local community.
- C. IRW shall not publish or permit to be published either alone, or in conjunction with any other person, any information pertaining specifically to IRUSA's business, without prior written approval from IRUSA. Such written consent shall apply to each specific application and relate only to that application.

## **XII. COMPLIANCE WITH LAWS**

- A. IRW and IRUSA warrant that they shall, at their own respective expense and at all times, comply with all laws, rules, regulations, decrees or official government orders that may, now or in the future, become applicable to their respective business, equipment, and personnel, including without limitation, any registration and other administrative requirements. Neither IRW nor IRUSA shall engage in any activities that would violate any law, rule, regulation or official order.
- B. IRW shall not make or give, either directly or indirectly, any improper payments of money or anything of value to a government official in connection with this Agreement. All payments by IRUSA to IRW will be received by IRW on its own account for the sole purpose of meeting its obligations under this Agreement. IRW shall not offer, give or promise any part of such payments, directly or indirectly, to any government official, political party or official thereof, to any candidate for political office or to any religious organization, with the intention of influencing that party's professional decision.
- C. IRW must immediately notify IRUSA, in writing, upon discovery of any instance where IRW fails to comply with any requirement under this article. In the event of breach of such warranty, IRW shall release, defend and hold IRUSA harmless from and against any claims, including reasonable attorney's fees, arising out of or resulting from IRW's failure to comply with all applicable laws, rules and regulations, decrees or official government orders.

## **XIII. ANTI-TERRORISM**

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- A. Both IRW and IRUSA shall take reasonable precautions to ensure that none of the grant funds have been raised for or used to support or promote violence, terrorist activity or related training, whether directly through its own activities and programs, or indirectly through its support of or cooperation with any third parties.
- B. IRW is specifically reminded that U.S. Executive Orders, statutes and regulations prohibit transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism. It is the legal responsibility of IRW to ensure compliance with these U.S. Executive Orders and laws. This anti-terrorism provision must be included in any sub-contracts or sub-grants that IRW may enter into in fulfilling its obligations under this Agreement. For further information, see <http://sdnsearch.ofac.treas.gov>.
- C. Each Party will be responsible for conducting screening of partner entities, employees, volunteers or other representatives, and any sub-grantee or implementing partner against relevant public lists of blocked entities and individuals connected with supporting or promoting violence, terrorist activity or related training. IRW agrees to submit to IRUSA, within ten (10) business days of IRUSA's request, details of the screening conducted including a) the software used and the lists against which the screening has taken place; b) the process followed; c) total number of searches undertaken; and d) confirmation that any positive matches are not the recipients of IRUSA funding and IRW immediately terminated its relationship with such proscribed parties upon confirmation of the matches.

#### **XIV. EXPLOITATION AND ABUSE**

Both IRW and IRUSA shall conduct all activities under this Agreement in a manner consistent with international laws prohibiting corruption, sexual exploitation and other abuse of persons.

#### **XV. TERMINATION**

##### **A. Cancellation for Default**

- 1) IRUSA may, by written notice to IRW, cancel all or part of this Agreement:
  - a. if IRW fails to deliver the services within the time specified by this Agreement, or any corresponding written extension;
  - b. if IRW fails to perform any other provision of this Agreement or fails to make progress so as to endanger performance of this Agreement;
  - c. in the event of IRW's gross negligence or malfeasance, including any incidence of fraud; or
  - d. in the event of IRW's bankruptcy, suspension of business, insolvency, appointment of a receiver for IRW's property or business, or any assignment, reorganization or arrangement by IRW for the benefit of its creditors.
- 2) In no event shall IRUSA be held liable for any amounts expended by IRW after any termination notice has been given.

- 3) Unless otherwise agreed by IRUSA, IRW shall return all unspent funds and unused equipment and/or supplies to IRUSA within ninety (90) days of any notice of termination.
- 4) IRW shall continue any work not expressly cancelled by IRUSA.

#### **XVI. FORCE MAJEURE**

- A. IRW must notify IRUSA, in writing, of any event or occurrence, beyond the reasonable control of the IRW, that results in any delay to activities governed by this Agreement, or renders IRW's performance impossible.
- B. IRW and IRUSA are released from any penalty in case of "Force Majeure." "Force Majeure" is any event, beyond the reasonable control of the affected Party, that could not be foreseen, avoided or eliminated, including but not limited to the elimination or reduction of funding, fire, flood, or other natural disaster, changes in the law, adverse government actions, industrial disturbances, war, unrest, explosions and any other similar circumstances.
- C. As a condition to the claim of non-liability, the Party experiencing the force majeure event shall immediately provide written notice to the other Party with full details of such force majeure event and its effects on the Party's ability to perform its obligations under this Agreement. If such force majeure event results in the suspension of performance by one of the Parties for a period exceeding fifteen (15) days, then the Parties shall engage in good faith negotiations in order to implement a mutually acceptable solution. If the force majeure event persists for a period exceeding six (6) months, then either Party may terminate this Agreement by sending prior written notice of such termination, effective upon delivery.

#### **XVII. RELATIONSHIP OF THE PARTIES**

The Parties hereto are legally independent and the employees of one shall not be deemed to be employees of the other. Except as provided explicitly herein, no actions, obligations or commitments relating to the subject matter of this Agreement shall be binding upon the other Party.

#### **XVIII. LEGAL LIABILITY; INDEMINIFICATION**

- A. The Parties are each solely responsible for their own acts or omissions, and those of their respective employees, contractors or any other personnel engaged by them in executing their respective obligations under this Agreement. In any claim arising from this Grant Agreement, IRUSA shall not be liable in excess of the Grant Amount.
- B. IRUSA does not assume any liability whatsoever for any claims of death, bodily injury, mental or emotional trauma, disability, loss or damage to property, or any other hazards, which the IRW's employees or representatives, or any third parties, may suffer as a result of their participation in activities performed under this Agreement.
- C. IRW shall release, defend, and hold IRUSA, its officers, employees and representatives harmless against any and all claims, losses, costs and expenses, including reasonable attorneys' fees, that IRUSA may incur as a result of claims, in any form, by third parties arising from or related to:

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- 1) IRW's intentional or negligent acts or omissions (including, without exclusion, noncompliance with applicable legal or regulatory requirements) or misrepresentations; or
  - 2) IRW's material breach of any representation or covenant set forth herein.
- D. In no event shall either Party be liable, in whole or in part, to the other for consequential, incidental, indirect, or special damages of any kind whatsoever, whether in an action that is the subject of a contract or in tort, including negligence, or otherwise, arising from the purposes for which this Agreement was entered into.
- E. IRUSA warrants that the Project funds provided by IRUSA under this Agreement have been raised in conformity with all applicable laws and regulations. IRUSA shall release, defend and hold IRW, its officers, employees and representatives harmless against any and all claims, losses, costs and expenses, including reasonable attorneys' fees, that IRW may incur as a result of any claims directly resulting from IRUSA's violation of such applicable laws and regulations.

#### **XIX. DISPUTE RESOLUTION**

In the case of any dispute, controversy or claim, the Parties will attempt to reach an agreement amicably by direct negotiations. If no agreement can be reached within thirty (30) days, the respective Chief Executive Officers of IRUSA and IRW shall enter into discussions and attempt to resolve the dispute. If the matter remains unresolved after sixty (60) days, then the issue shall be resolved through negotiations between the respective Board of Directors of IRUSA and IRW. A mutually agreed decision by the Board of Directors of IRUSA and IRW shall be final.

#### **XX. REPRESENTATIVES**

The contact person for IRUSA is:

Awrad Saleh  
International Programs Manager  
3655 Wheeler Avenue  
Alexandria, VA 22304  
asaleh@irusa.org

The contact person for IRW is:

Kaylea Pike  
kaylea.pike@irworldwide.org  
19 Rea St. South-Digbeth  
Birmingham  
United Kingdom B5 6LB

#### **XXI. GENERAL PROVISIONS**

- A. This Agreement, including any attachments, may be amended only by prior written agreement between the Parties.

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- B. The Parties agree that each of the terms and provisions herein is separate, distinct, and severable from the remaining terms and provisions of this Agreement. If any term or other provision of this Agreement is invalid, illegal or unenforceable, all other terms and provisions of this Agreement shall remain in full force and effect. If possible, any term or other provision determined to be invalid, illegal or unenforceable shall be automatically replaced with a legal and enforceable term or provision as similar to the original term or provision as possible.
- C. Failure of either Party to enforce at any time any of the provisions of this Agreement, or to exercise any option that is provided herein, shall not be deemed to be a waiver of those provisions, nor to affect in any way the validity of any part of this Agreement, or the right of either Party thereafter to enforce each provision.
- D. The foregoing represents the complete and exclusive statement of the agreement between the Parties, and cancels and supersedes any prior oral or written agreements, proposals, commitments, understandings, or communications with respect to the subject matter of this Agreement.

[SIGNATURE PAGE FOLLOWS]

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**IN WITNESS WHEREOF**, the Parties hereto have duly executed this Agreement as of the date of signing by their authorized representatives below:

Signed and agreed to on behalf of <b>ISLAMIC RELIEF USA</b>	
	Date: <u>12/1/2022</u>
By Name: Sharif Aly Title: Chief Executive Officer	Signature:  <small>3396DF517C604B2...</small>

Signed and agreed to on behalf of <b>ISLAMIC RELIEF WORLDWIDE</b>	
	Date: <u>8/12/2022</u>
By Name: Waseem Ahmad Title: Chief Executive Officer	Signature: 

**ATTACHMENTS:**

- ATTACHMENT A – IRW's Proposal
- ATTACHMENT B – Project Budget

# EXHIBIT E

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**GRANT AGREEMENT**  
**BETWEEN**  
**ISLAMIC RELIEF USA**  
**AND**  
**ISLAMIC RELIEF WORLDWIDE**

**GRANT AGREEMENT SUMMARY**

IRUSA Address:	3655 Wheeler Avenue Alexandria, VA 22304 USA
IRW Address:	19 Rea St. South-Digbeth Birmingham United Kingdom B5 6LB
IRW PIN:	410_000024
Project Title:	Orphan Sponsorship Programme 5 Year Strategic Plan 2022-2026
Grant Not To Exceed Amount:	\$83,769,386.00 USD
Effective Date:	January 1, 2022
End Date:	December 31, 2026
Duration:	60 months

**RECITALS**

This GRANT AGREEMENT is between Islamic Relief USA (hereinafter “IRUSA”), an international non-profit non-governmental organization with headquarters located at 3655 Wheeler Avenue, Alexandria, VA 22304, USA, and Islamic Relief Worldwide (hereinafter “IRW”), an international non-profit non-governmental organization, a company limited by guarantee registered at the Registrar of Companies for England and Wales (registered no. 02365572) with registered office at 19 Rea Street South, Birmingham, West Midlands, England B5 6LB and a charity registered with the Charity Commission of England and Wales (registered no. 328158). IRUSA and IRW may be referred to separately as a “Party” and, together, as the “Parties.”

WHEREAS, IRW has submitted a proposal to IRUSA for the project entitled *Orphan Sponsorship Programme 5 Year Strategic Plan 2022-2026*, for the primary purpose of improving the health, nutrition, education, mental and physical wellbeing of orphans and their families (hereinafter referred to as the “Project”); and

WHEREAS, IRUSA desires to provide a grant to IRW for the Project, which grant shall be strictly administered in accordance with the terms set forth under this Grant Agreement (hereinafter “Agreement”).

NOW THEREFORE, in consideration of the mutual promises herein made and undertaken, the Parties hereby covenant and agree as follows:

#### **I. PURPOSE OF THE AGREEMENT**

The purpose of this Agreement is to set forth the terms under which IRUSA will provide financial support to IRW in exchange for IRW’s provision of services for the Project, a detailed description of which is found in **IRW’s Proposal (Attachment A)**, as submitted through IRUSA’s Grant Management System, which is an integral part of this Agreement and incorporated herein by reference.

#### **II. TERM OF THE AGREEMENT**

The term of this Agreement shall be from January 1, 2022 to the date of final payment by IRUSA under this Agreement. The total Project duration is 60 months.

#### **III. AMOUNT OF AGREEMENT AND PAYMENT**

- A. IRUSA shall pay IRW an amount not to exceed Eighty-Three Million Seven Hundred Sixty-Nine Thousand Three Hundred Eighty-Six U.S. Dollars (\$83,769,386.00 USD) (hereinafter “Grant Amount”) in accordance with the approved **Project Budget (Attachment B)**, which is an integral part of this Agreement and incorporated herein by reference. For the avoidance of doubt, the total payments made by IRUSA under this Agreement may be less than the Grant Amount and shall be contingent upon (i) the number of orphans to be funded by the Project and (ii) IRW observing its obligations under this Agreement.
- B. IRW shall submit an invoice of estimated Project costs at the start of each quarter, which IRUSA shall pay in full (subject to quarterly reconciliations and other conditions set forth below). At the end of each quarter, as dictated by the Reporting Schedule in Article VI (A), IRW shall submit a financial report according to the specifications listed in Article VI (B).
- C. The Grant Amount shall be divided into two different pools of funds: One pool of funds shall be used to sponsor orphan beneficiaries’ basic needs (as further described in the Proposal and referred to in the Project Budget as “OSP”) and the second pool of funds shall be used to help orphan beneficiaries’ families cover other costs related to orphan beneficiaries’ higher education, medical or sheltering needs that could create a financial burden on those families (such pool of funds referred to in the Project Budget as the “Complementary Fund”). The Complementary Fund is subject to an annual disbursement limit of \$938,262 USD. IRUSA’s payments to IRW of the Grant Amount shall include disbursements for both the OSP fund and Complementary Fund.
- D. IRUSA will pay IRW the Payment 1 amount within ten (10) business days of execution of the Grant Agreement and the balance of the Grant Amount according to the following payment schedule and subject to the conditions set forth in Article III (B) through Article III (K):

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<b>Description</b>	<b>Est. Payment Month</b>	<b>Estimated Grant Payment Amount (includes both OSP and Complementary Fund disbursements)</b>
Payment 1 for Q1+Q2 2022	December 2021	\$8,000,000.00
Payment 2 for Q3 2022	June 2022	\$3,334,080.00
Payment 3 for Q4 2022	August 2022	\$3,334,080.00
Payment 4 for Q1+Q2 2023	December 2022	\$8,000,000.00
Payment 5 for Q3 2023	June 2023	\$3,852,009.50
Payment 6 for Q4 2023	August 2023	\$3,852,009.50
Payment 7 for Q1+Q2 2024	December 2023	\$8,368,294.50
Payment 8 for Q3 2024	June 2024	\$4,184,147.25
Payment 9 for Q4 2024	August 2024	\$4,184,147.25
Payment 10 for Q1+Q2 2025	December 2024	\$8,929,724.00
Payment 11 for Q3 2025	June 2025	\$4,464,862.00
Payment 12 for Q4 2025	August 2025	\$4,464,862.00
Payment 13 for Q1+Q2 2026	December 2025	\$9,400,584.00
Payment 14 for Q3 2026	June 2026	\$4,700,292.00
Payment 15 for Q4 2026	August 2026	\$4,700,294.00

- E. All expenditures made with funds provided under this Agreement shall be for reasonable, allocable and allowable program expenditures incurred during the period of this Agreement. IRUSA shall have no obligation whatsoever to provide IRW with any funds or to make any reimbursement for any expenses in excess of the Grant Amount, nor shall IRW be required to continue performance or incur costs in excess of this amount without the prior written consent of IRUSA.
- F. Payments are to be made to IRW according to the anticipated expenditures for each reporting period, as detailed in the Project Budget. Actual expenditures for each reporting period shall

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be verified with the timely submission of the Interim Financial and Monthly Program Reports submitted by IRW in accordance with the requirements set forth in below Article VI (Reporting).

- G. Notwithstanding anything contained herein to the contrary, IRW acknowledges and agrees that IRUSA shall be under no obligation to make any further payments in the event that IRW fails to expend at least seventy percent (70%) of funds received by IRW to date. Once IRW reaches the seventy percent (70%) threshold, IRUSA shall resume making payments according to the payment schedule set forth under Article III (B) and subject to the other conditions set forth herein.
- H. IRUSA shall make further payments to IRW provided IRW submits the reports as detailed in Article VI (Reporting) herein. IRUSA shall review and approve such mandatory interim and monthly reports within five (5) business days of receipt, unless special circumstances warrant a longer review period. IRUSA shall make any applicable subsequent payments within five (5) business days after its approval of the corresponding Interim Financial Reports listed in Article VI (A).
- I. Further payments shall also be contingent upon IRW completing financial reconciliations for each quarter. Due to anticipated fluctuations in the number of orphans sponsored in each quarter, the amount of funds required to fund quarterly Project costs may be greater or less than amounts IRUSA pays to IRW for each quarter. IRW shall reconcile program finances at the end of each quarter and either credit IRUSA for amounts overpaid or debit IRUSA for amounts owed for each quarter, whichever is applicable. For the avoidance of doubt, IRUSA shall not make a payment for any quarter until it has received and reviewed a financial reconciliation for the immediately preceding quarter.
- J. Final payment will be made to IRW after the Final Financial and Program Reports are submitted by IRW to and accepted by IRUSA as sufficiently meeting the requirements set forth in Article VI (Reporting) and subject to Article IV (Unused Funds; Refunds).
- K. **Notwithstanding anything contained herein to the contrary, in accordance with Article XV(A)(1)(a), IRW acknowledges and agrees that IRUSA shall be under no obligation to make any payments if IRUSA is unable to raise sufficient funds specifically for the Project at any time during the term of this Agreement.**
- L. All payments will be made to IRW by wire transfer in USD to the following bank account:

Account Title: Islamic Relief Worldwide

Account No: 82524711

Bank: Barclays Bank Plc

Branch: Birmingham Colmore Row Area BCHS, Birmingham

Swift Code: BARCGB2102J

#### IV. UNUSED FUNDS; REFUNDS

- A. Within ninety (90) calendar days of either the termination of this Agreement or the completion of the Project, whichever occurs first, IRW shall return to IRUSA the balance, if any, of any

funds provided by IRUSA to IRW under this Agreement.

- B. If at any time during the life of this Agreement, or as a result of the final audit, it is determined by IRUSA that funds provided by IRUSA under this Agreement have been expended but not in accordance with the terms of this Agreement, IRW shall immediately refund such amount in full to IRUSA within five (5) business days.

## V. MANDATORY NOTICES

- A. IRW is required to submit written notices to IRUSA of any of the following:

- 1) Any revision to the results in the context of the agreed logical framework. Please note that the strategic objective cannot be changed;
- 2) Any transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa;
- 3) Any transfer of funds among individual budget line headings exceeding 10% of the total budget;
- 4) Any reallocation of funds between line items for the different countries;
- 5) The sub-award, transfer or subcontracting of any work under this Agreement;
- 6) Any change to key staff (i.e., Country Director, Finance Manager, or Project Manager) that could significantly impact Project implementation; or
- 7) Any problems, delays or adverse conditions that will materially affect IRW's ability to fulfill program objectives, prevent the meeting of time schedules and goals, or preclude the completion of work by established time periods. IRW's written notice shall be accompanied by a statement of action taken or contemplated and any IRUSA assistance needed to resolve the situation.

- B. IRW may not proceed with any of the transactions enumerated under Article V (A) above without prior written approval by IRUSA. Requests for approval should describe the purpose of the change and should detail the impact that change will have on the program as originally proposed. Requests must be submitted separately from other routine correspondence such as program updates and reports to:

Awrad Saleh  
Senior International Programs Coordinator  
asaleh@irusa.org

IRUSA shall not unreasonably delay responding to any notice submitted by IRW under this section and shall use its best efforts to respond with any objections or proposed action plan within five (5) business days. IRUSA shall promptly notify IRW if any delay in IRUSA's official response is expected.

## VI. REPORTING

### A. Schedule of Mandatory Reports

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IRW shall submit the mandatory monthly Program Reports, Interim Financial Reports, and Yearly Narrative and Financial Reports according to the following schedule:

PERIOD COVERED	DELIVERABLE	DEADLINE
January 1, 2022 - March 31, 2022	International Development Interim Report – Financial	April 29, 2022
April 1, 2022 - June 30, 2022	International Development Interim Report – Financial	July 29, 2022
July 1, 2022 - September 30, 2022	International Development Interim Report – Financial	October 28, 2022
January 1, 2022 - December 31, 2022	International Development Interim Report - Narrative and Financial	January 31, 2023
January 1, 2023 - March 31, 2023	International Development Interim Report – Financial	April 28, 2023
April 1, 2023 - June 30, 2023	International Development Interim Report – Financial	July 31, 2023
July 1, 2023 - September 30, 2023	International Development Interim Report – Financial	October 29, 2023
January 1, 2023 - December 31, 2023	International Development Interim Report - Narrative and Financial	January 31, 2024
January 1, 2024 - March 31, 2024	International Development Interim Report – Financial	April 30, 2024
April 1, 2024 - June 30, 2024	International Development Interim Report – Financial	July 31, 2024
July 1, 2024 - September 30, 2024	International Development Interim Report – Financial	October 31, 2024
January 1, 2024 - December 31, 2024	International Development Interim Report - Narrative and Financial	January 31, 2025
January 1, 2025 - March 31, 2025	International Development Interim Report – Financial	April 30, 2025
April 1, 2025 - June 30, 2025	International Development Interim Report – Financial	July 31, 2025
July 1, 2025 - September 30, 2025	International Development Interim Report – Financial	October 31, 2025
January 1, 2025 - December 31, 2025	International Development Interim Report - Narrative and Financial	January 30, 2026
January 1, 2026 - March 31, 2026	International Development Interim Report – Financial	April 30, 2026
April 1, 2026 - June 30, 2026	International Development Interim Report – Financial	July 31, 2026
July 1, 2026 - September 30, 2026	International Development Interim Report – Financial	October 30, 2026
January 1, 2022 - December 31, 2026	International Development Final Report - Narrative and Financial	March 31, 2027

**B. Interim Financial Reports**

- 1) IRW shall submit to IRUSA Interim Financial Reports, by the deadlines specified in Article VI (A).
- 2) Interim and Final Financial Reports shall be comprised of three components: Quarterly 1-2-1 Orphan Sponsorship Invoice, Quarterly Orphan Gifts Invoice, and Quarterly Complementary Fund Invoices.
  - a. Quarterly 1-2-1 Orphan Sponsorship report shall include the following information:
    - i. Number of orphans sponsored in each country with a month to month breakdown;
    - ii. Quarterly cost breakdown per country in USD;
    - iii. Cumulative expenditure amount; and
    - iv. A reconciliation of funds that did not go to a sponsored orphan due to sponsorship termination.
  - b. Quarterly Orphan Gifts report shall include the following information:
    - i. Amount of gifts that were donated per country with a month-to-month breakdown;
    - ii. Quarterly cost breakdown per country in USD; and
    - iii. Cumulative expenditure amount.
  - c. Quarterly Complementary Fund reports shall include the following information:
    - i. Number of orphan families assisted per country;
    - ii. Breakdown of funds spent per country;
    - iii. Cumulative expenditure amount per quarter; and
    - iv. Amount remaining in the Complementary Fund based on the yearly limit.
- 3) IRW shall submit the Financial Reports by the specified deadlines through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*
- 4) IRW agrees to keep separate, accurate, complete and up-to-date records with respect to any funds provided to it by IRUSA. IRUSA reserves the right to request any supporting documentation to substantiate the Project expenses for the period against the budgeted expenditure, and IRW shall use its best efforts to provide such supporting documentation upon IRUSA's request. IRW must be able to show that all disbursements are made in conformity with the Budget and the terms of this Agreement.
- 5) It is necessary that IRW maintains and reconciles records necessary to verify that payroll charged to this Agreement are based on approved timesheets or other documentation sufficient to confirm the time worked pursuant to this Agreement.

**C. Interim Program Reports**

- 1) IRW shall submit to IRUSA interim Program Reports by the deadlines specified in Article VI (A) through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*

- 2) Along with each interim Program Report, IRW must submit communication materials to facilitate IRUSA's communication or fundraising efforts. To this effect, IRW shall submit photographs and/or video footage of Project activities, or any other materials that IRUSA may reasonably request from time to time.

#### **D. Final Report**

- 1) Within ninety (90) calendar days after the termination of the Agreement or Project completion, whichever comes first, IRW shall submit a comprehensive Final Report through IRUSA's Grant Management System at:

*<https://irusagranteportal.force.com/grants>*

- 2) The Final Report shall include the Final Financial Report and Final Program Report, both of which shall cover the entire life of the Project.
- 3) IRUSA reserves the right to withhold the final payment under the Agreement until such time as the full Final Report is received and approved by IRUSA, which approval shall be provided by IRUSA to IRW within ten (10) business days of IRUSA's receipt of the Final Report, unless there exist any special circumstances that result in a longer review period. IRUSA shall not unreasonably delay final payment and agrees to provide IRW prompt notice, along with a full explanation, if any delay is expected.

### **VII. MONITORING AND EVALUATION**

In addition to reviewing and approving the interim program reports described above, IRUSA reserves the right to conduct its own independent review at any point during the life of the Agreement. Monitoring activities may include on-site visits to program activities, periodic implementation meetings and other measures necessary to monitor activities under this Agreement. Furthermore, the IRUSA-funded programs may be evaluated periodically at selected sites with a minimum of thirty (30) days prior notification to IRW. Any site visit report should be sent by IRUSA to IRW in draft form within ten (10) business days of completion to give IRW the opportunity to review and provide feedback prior to finalization of such report.

### **VIII. PERSONNEL**

- A. IRW is directly responsible for all work and services that its personnel and any contractors perform.
- B. IRW's employees, contractors, agents or representatives shall not, under any circumstances, be construed as employees of IRUSA and shall have no claims or rights whatsoever against IRUSA. In the event that a claim is brought, IRW will indemnify and hold IRUSA harmless from and against the full amount of any such claim, including legal fees and costs.

### **IX. SUB-AGREEMENTS**

- A. IRW shall not enter into any sub-grants or sub-contracts, which will be funded under this Agreement, with any third party, unless it has obtained prior written approval from IRUSA.
- B. IRW's sub-grantees or sub-contractors shall have no relationship with IRUSA whatsoever. All

required IRUSA approvals must be directed through IRW to IRUSA. IRW shall ensure that IRUSA is immediately notified of the need of any such approvals.

**X. AUDIT, ACCOUNTING AND RECORDS**

- A. IRUSA has the discretion to conduct an audit at any time upon reasonable notice to IRW during the Project, which includes but not limited to:
- 1) Review of IRW financial records, including procurement records, bid analyses, timesheets, registration documents, and any other records pertaining to the Agreement;
  - 2) Review of Project activities and any related records; and
  - 3) Review of compliance with this Agreement.
- B. IRW's Annual Audit Report ("Audit Report"), signed by a certified audit firm, shall be submitted to IRUSA no later than thirty (30) days upon completion and shall include all comments, findings or adjustments that are specific to the Agreement. IRW shall insure that, within ninety (90) days of the completion of the Audit Report, a comprehensive corrective action plan is implemented to address the auditor's recommendations, and determine whether audit findings necessitate adjustments to IRW's records.
- C. IRW shall maintain at its principal offices full and complete records and books of accounts covering financial details applicable to the activities funded under this Agreement.
- D. All records required to be kept under this article shall be maintained in a manner that will permit verification of the IRW's compliance with its representations, warranties and obligations under this Agreement.
- E. IRW shall facilitate any audit conducted by IRUSA. IRW shall provide any assistance or cooperation requested by any authorized representative of IRUSA. IRW's failure to assist or fully cooperate with any audit conducted by IRUSA hereunder shall be construed as a material breach of this Agreement.
- F. IRW shall preserve and make available such records for examination and audit by IRUSA or its authorized representatives:
- 1) Until the expiration of ten (10) years from the date of submission of the final financial status report;
  - 2) For such longer period, if any, as is required to complete an audit to resolve all questions concerning expenditures, unless prior written approval has been obtained from IRUSA to dispose of such records. IRUSA follows generally accepted accounting principles in determining that there has been proper accounting and use of funds. IRW agrees to make available any further information requested by IRUSA with respect to any questions arising as a result of the audit; or
  - 3) If any litigation, claim, or audit is started before the expiration of the ten (10)-year period IRUSA shall serve notice on IRW of such event forthwith, the records shall be retained until such claims or audit involving the records have been resolved.

- G. In all other cases IRW shall follow the approved IRW Financial Guidelines Manual (Version 3). Any updates to this manual should be made available to IRUSA

**XI. PUBLICITY**

- A. The Parties shall agree on the form, content and timing of any public announcement regarding the activities governed by this Agreement.
- B. Any Project or activity funded by IRUSA shall be accompanied by a sign or banner that credits IRUSA as a donor of such Project or activity except when both parties agree that such visibility may harm the Project, the safety of staff or the local community.
- C. IRW shall not publish or permit to be published either alone, or in conjunction with any other person, any information pertaining specifically to IRUSA's business, without prior written approval from IRUSA. Such written consent shall apply to each specific application and relate only to that application.

**XII. COMPLIANCE WITH LAWS**

- A. IRW and IRUSA warrant that they shall, at their own respective expense and at all times, comply with all laws, rules, regulations, decrees or official government orders that may, now or in the future, become applicable to their respective business, equipment, and personnel, including without limitation, any registration and other administrative requirements. Neither IRW nor IRUSA shall engage in any activities that would violate any law, rule, regulation or official order.
- B. IRW shall not make or give, either directly or indirectly, any improper payments of money or anything of value to a government official in connection with this Agreement. All payments by IRUSA to IRW will be received by IRW on its own account for the sole purpose of meeting its obligations under this Agreement. IRW shall not offer, give or promise any part of such payments, directly or indirectly, to any government official, political party or official thereof, to any candidate for political office or to any religious organization, with the intention of influencing that party's professional decision.
- C. IRW must immediately notify IRUSA, in writing, upon discovery of any instance where IRW fails to comply with any requirement under this article. In the event of breach of such warranty, IRW shall release, defend and hold IRUSA harmless from and against any claims, including reasonable attorney's fees, arising out of or resulting from IRW's failure to comply with all applicable laws, rules and regulations, decrees or official government orders.

**XIII. ANTI-TERRORISM**

- A. Both IRW and IRUSA shall take reasonable precautions to ensure that none of the grant funds have been raised for or used to support or promote violence, terrorist activity or related training, whether directly through its own activities and programs, or indirectly through its support of or cooperation with any third parties.
- B. IRW is specifically reminded that U.S. Executive Orders, statutes and regulations prohibit transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism. It is the legal responsibility of IRW to ensure compliance with these U.S. Executive Orders and laws. This anti-terrorism provision must be included in any

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sub-contracts or sub-grants that IRW may enter into in fulfilling its obligations under this Agreement. For further information, see <http://sdnsearch.ofac.treas.gov>.

- C. **Prior** to disbursing any funds provided under this Agreement to any sub-grantees, vendors or implementing partners, IRW shall screen such sub-grantees, vendors or implementing partners and their senior management employees and board members (collectively “Third Parties”) against relevant public lists of blocked entities and individuals connected with supporting or promoting violence, terrorist activity or related training. IRW shall conduct such screenings specifically in connection with this Agreement, irrespective of the date IRW previously screened the Third Parties and shall repeat such screenings on an annual basis during the term of this Agreement. Where screenings of any Third Parties result in any positive matches, IRW shall notify IRUSA of such fact immediately. IRW agrees to submit to IRUSA, within ten (10) business days of IRUSA’s request, details of the screening conducted including a) the software used and the lists against which the screening has taken place; b) the process followed; c) total number of searches undertaken; and d) confirmation that any positive matches are not the recipients of IRUSA funding and IRW immediately terminated its relationship with such proscribed parties upon confirmation of the matches.

#### **XIV. EXPLOITATION AND ABUSE**

Both IRW and IRUSA shall conduct all activities under this Agreement in a manner consistent with international laws prohibiting corruption, sexual exploitation and other abuse of persons.

#### **XV. TERMINATION**

##### **A. Cancellation**

- 1) IRUSA may, by written notice to IRW, cancel all or part of this Agreement:
  - a. if IRUSA does not raise sufficient funds specifically for the Project at any time during the term of this Agreement (in such event, IRUSA shall notify IRW 30 days in advance prior to effecting such cancellation);
  - b. if performance of the Agreement puts IRUSA’s 501(c)(3) tax-exempt status at risk or jeopardizes the tax-deductibility of IRUSA’s donors’ contributions;
  - c. if IRW fails to deliver the services within the time specified by this Agreement, or any corresponding written extension;
  - d. if IRW fails to perform any other provision of this Agreement or fails to make progress so as to endanger performance of this Agreement;
  - e. in the event of IRW’s gross negligence or malfeasance, including any incidence of fraud; or
  - f. in the event of IRW’s bankruptcy, suspension of business, insolvency, appointment of a receiver for IRW’s property or business, or any assignment, reorganization or arrangement by IRW for the benefit of its creditors.
- 2) In no event shall IRUSA be held liable for any amounts expended by IRW after any termination notice has been given.

3) Unless otherwise agreed by IRUSA, IRW shall return all unspent funds and unused equipment and/or supplies to IRUSA within ninety (90) days of any notice of termination.

4) IRW shall continue any work not expressly cancelled by IRUSA.

#### **XVI. FORCE MAJEURE**

- A. IRW must notify IRUSA, in writing, of any event or occurrence, beyond the reasonable control of the IRW, that results in any delay to activities governed by this Agreement, or renders IRW's performance impossible.
- B. IRW and IRUSA are released from any penalty in case of "Force Majeure." "Force Majeure" is any event, beyond the reasonable control of the affected Party, that could not be foreseen, avoided or eliminated, including but not limited to a fire, flood, or other natural disaster, changes in the law, adverse government actions, industrial disturbances, war, unrest, explosions and any other similar circumstances.
- C. As a condition to the claim of non-liability, the Party experiencing the force majeure event shall immediately provide written notice to the other Party with full details of such force majeure event and its effects on the Party's ability to perform its obligations under this Agreement. If such force majeure event results in the suspension of performance by one of the Parties for a period exceeding fifteen (15) days, then the Parties shall engage in good faith negotiations in order to implement a mutually acceptable solution. If the force majeure event persists for a period exceeding six (6) months, then either Party may terminate this Agreement by sending prior written notice of such termination, effective upon delivery.

#### **XVII. RELATIONSHIP OF THE PARTIES**

The Parties hereto are legally independent and the employees of one shall not be deemed to be employees of the other. Except as provided explicitly herein, no actions, obligations or commitments relating to the subject matter of this Agreement shall be binding upon the other Party.

#### **XVIII. LEGAL LIABILITY; INDEMINIFICATION**

- A. The Parties are each solely responsible for their own acts or omissions, and those of their respective employees, contractors or any other personnel engaged by them in executing their respective obligations under this Agreement. In any claim arising from this Grant Agreement, IRUSA shall not be liable in excess of the Grant Amount.
- B. IRUSA does not assume any liability whatsoever for any claims of death, bodily injury, mental or emotional trauma, disability, loss or damage to property, or any other hazards, which the IRW's employees or representatives, or any third parties, may suffer as a result of their participation in activities performed under this Agreement.
- C. IRW shall release, defend, and hold IRUSA, its officers, employees and representatives harmless against any and all claims, losses, costs and expenses, including reasonable attorneys' fees, that IRUSA may incur as a result of claims, in any form, by third parties arising from or related to:
  - 1) IRW's intentional or negligent acts or omissions (including, without exclusion,

noncompliance with applicable legal or regulatory requirements) or misrepresentations;  
or

2) IRW's material breach of any representation or covenant set forth herein.

- D. In no event shall either Party be liable, in whole or in part, to the other for consequential, incidental, indirect, or special damages of any kind whatsoever, whether in an action that is the subject of a contract or in tort, including negligence, or otherwise, arising from the purposes for which this Agreement was entered into.
- E. IRUSA warrants that the Project funds provided by IRUSA under this Agreement have been raised in conformity with all applicable laws and regulations. IRUSA shall release, defend and hold IRW, its officers, employees and representatives harmless against any and all claims, losses, costs and expenses, including reasonable attorneys' fees, that IRW may incur as a result of any claims directly resulting from IRUSA's violation of such applicable laws and regulations.

#### **XIX. DISPUTE RESOLUTION**

In the case of any dispute, controversy or claim, the Parties will attempt to reach an agreement amicably by direct negotiations. If no agreement can be reached within thirty (30) days, the respective Chief Executive Officers of IRUSA and IRW shall enter into discussions and attempt to resolve the dispute. If the matter remains unresolved after sixty (60) days, then the issue shall be resolved through negotiations between the respective Board of Directors of IRUSA and IRW. A mutually agreed decision by the Board of Directors of IRUSA and IRW shall be final.

#### **XX. REPRESENTATIVES**

The contact person for IRUSA is:

Awrad Saleh  
Senior International Programs Coordinator  
3655 Wheeler Avenue  
Alexandria, VA 22304  
asaleh@irusa.org

The contact person for IRW is:

Anwar Ahmed  
anwar.ahmed@irworldwide.org  
19 Rea St. South-Digbeth  
Birmingham  
United Kingdom B5 6LB

#### **XXI. GENERAL PROVISIONS**

- A. This Agreement, including any attachments, may be amended only by prior written agreement between the Parties.
- B. The Parties agree that each of the terms and provisions herein is separate, distinct, and severable from the remaining terms and provisions of this Agreement. If any term or other provision of

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this Agreement is invalid, illegal or unenforceable, all other terms and provisions of this Agreement shall remain in full force and effect. If possible, any term or other provision determined to be invalid, illegal or unenforceable shall be automatically replaced with a legal and enforceable term or provision as similar to the original term or provision as possible.

- C. Failure of either Party to enforce at any time any of the provisions of this Agreement, or to exercise any option that is provided herein, shall not be deemed to be a waiver of those provisions, nor to affect in any way the validity of any part of this Agreement, or the right of either Party thereafter to enforce each provision.
- D. The foregoing represents the complete and exclusive statement of the agreement between the Parties, and cancels and supersedes any prior oral or written agreements, proposals, commitments, understandings, or communications with respect to the subject matter of this Agreement.

[SIGNATURE PAGE FOLLOWS]

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**IN WITNESS WHEREOF**, the Parties hereto have duly executed this Agreement as of the date of signing by their authorized representatives below:

Signed and agreed to on behalf of <b>ISLAMIC RELIEF USA</b>	
	Date: <u>12/30/2021</u>
By Name: Sharif Aly Title: Chief Executive Officer	Signature:  <small>3396DF517C604B2...</small>

Signed and agreed to on behalf of <b>ISLAMIC RELIEF WORLDWIDE</b>	
	Date: <u>30/12/2021</u>
By Name: Waseem Ahmad Title: Chief Executive Officer	Signature: 

**ATTACHMENTS:**

- ATTACHMENT A – IRW's Proposal
- ATTACHMENT B – Project Budget