** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

A I	or the	2023 calendar year, or tax year beginning	and	ending						
	Check if applicable	C Name of organization			D Employer ide	ntifica	tion number			
Г	Addres									
F	Name change				27-34553	389				
F	Initial	Number and street (or P.O. box if mail is not de	livered to street address)	Room/suite	E Telephone nur	nber				
F	Final return/	1715 NORTH HERON DRIVE			971-322-3					
	termin- ated	City or town, state or province, country, and	ZIP or foreign postal code		G Gross receipts \$ 8,495,920					
	Ameno		0 1		H(a) Is this a grou	ıp retu	ırn			
	Application	F Name and address of principal officer: Killing	SCHWALB		for subordin	-				
	pendin	SAME AS C ABOVE			H(b) Are all subordina	ites inclu	ıded? Yes No			
<u> </u>	Гах-ехе	empt status: X 501(c)(3) 501(c) ()	(insert no.) 4947(a)(1)	or 527	If "No," atta	ch a lis	st. See instructions			
J١	Nebsit	e: WWW.BIGLIFE.ORG			H(c) Group exem	ption	number			
		5.ga::::::aa:::511;	sociation Other	L Year	of formation: 2010	М:	State of legal domicile: WA			
Pa	_	Summary								
ø.	1	Briefly describe the organization's mission or most	significant activities: ON THE	GROUND 1	IN AFRICA					
Š		PARTNERING WITH COMMUNITIES TO PROTECT	I NATURE FOR THE BENEFI	T OF ALL						
Governance	2	Check this box if the organization disco	ntinued its operations or dispos	sed of more	than 25% of its ne	t asset	S.			
ŏ	3	Number of voting members of the governing body	, , , , , , , , , , , , , , , , , , , ,			3	12			
	1 -	Number of independent voting members of the gov				4	12			
es		Total number of individuals employed in calendar y				5	5			
Activities &		Total number of volunteers (estimate if necessary)				6	12			
Act		Total unrelated business revenue from Part VIII, co				7a	0.			
_	b	Net unrelated business taxable income from Form	990-1, Part I, line 11	<u></u>	Prior Year	7b	Current Year			
		One believe in a second of the control of the contr			6,774,6	10	5,323,936.			
ne	8	. (5 1)(11) 11 6)			0,774,0	0.	0.			
Revenue	9		7-1\		15,0		81,006.			
Re	10	Investment income (Part VIII, column (A), lines 3, 4,			-2,9	-	-2,359.			
	1	Other revenue (Part VIII, column (A), lines 5, 6d, 8c,			6,786,78		5,402,583.			
_		Total revenue - add lines 8 through 11 (must equal Grants and similar amounts paid (Part IX, column (4,833,7		3,996,065.			
	1	Benefits paid to or for members (Part IX, column (A			2,000,7	0.	0.			
	45	Salaries, other compensation, employee benefits (F			567.0		622,344.			
Expenses	16a	Professional fundraising fees (Part IX, column (A), li			,	0.	0.			
ben	b.	Total fundraising expenses (Part IX, column (D), line								
ŭ	17	Other expenses (Part IX, column (A), lines 11a-11d,			221,9	13.	250,651.			
		Total expenses. Add lines 13-17 (must equal Part I)			5,622,7	34.	4,869,060.			
		Revenue less expenses. Subtract line 18 from line			1,164,0	03.	533,523.			
70,				Ве	ginning of Current Y	ear	End of Year			
Net Assets or	20	Total assets (Part X, line 16)			3,944,6	47.	4,544,199.			
t As	21	Total liabilities (Part X, line 26)			8,6	51.	27,776.			
25	22	Net assets or fund balances. Subtract line 21 from	line 20		3,935,9	96.	4,516,423.			
	art II	Signature Block								
		lties of perjury, I declare that I have examined this return,				of my k	nowledge and belief, it is			
true	, correc	t, and complete. Declaration of preparer (other than office	er) is based on all information of wh	nich preparer	has any knowledge.					
		Signature of officer			I Date					
Sig		-			Date					
Her	e	KIM SCHWALB, EXECUTIVE DIRECTOR Type or print name and title								
			D	П	Date Chec	, <u> </u>	7 PTIN			
Dale	.	Print/Type preparer's name JENNIFER BECKER HARRIS	Preparer's signature JENNIFER BECKER HARRIS		4 /1 17 / 0.4		□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □			
Paid	oarer		DEAMITER DECREA HARRIS	Į .	1 55 1	mployed 91	.–1194016			
	Only	Firm's name CLARK NUBER, P.S. Firm's address 10900 NE 4TH STREET, SUITI	<u> </u>		Firm's EIN					
536	Jilly	BELLEVUE, WA 98004	=		Phone no	425-4	154-4919			
May	the IF	RS discuss this return with the preparer shown about	ve? See instructions		I HOHE HO.		X Yes No			

Pa	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	USING INNOVATIVE CONSERVATION STRATEGIES AND COLLABORATING CLOSELY
	WITH LOCAL COMMUNITIES, PARTNER NGOS, NATIONAL PARKS AND GOVERNMENT
	AGENCIES, (CONTINUED ON SCHEDULE O - SUPPLEMENTAL INFORMATION)
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
_	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$3,003,732. including grants of \$2,968,883.) (Revenue \$)
··u	WILDLIFE SECURITY:
	BIG LIFE FOUNDATION USA FUNDS PROGRAMS THAT SEEK TO PREVENT THE
	POACHING OF ALL WILDLIFE WITHIN OUR AREA OF OPERATION ACROSS KENYA AND
	TANZANIA. AMONG OTHER THINGS, WE FUND ONE OF THE LARGEST EMPLOYERS OF
	LOCAL MAASAI IN THE AMBOSELI-TSAVO-KILIMANJARO ECOSYSTEM, WHOSE RANGERS
	ARE EXPERTLY TRAINED AND WELL-EQUIPPED TO TACKLE A VARIETY OF WILDLIFE
	CRIMES SPANNING APPROXIMATELY TWO MILLION ACRES OF WILDERNESS. WHEN
	NECESSARY, THE RANGERS TRACK AND APPREHEND POACHERS AND COLLABORATE
	WITH LOCAL PROSECUTORS TO ENSURE THAT THEY ARE PUNISHED TO THE FULLEST
	EXTENT OF THE LAW. (CONTINUED ON SCHEDULE O - SUPPLEMENTAL INFORMATION)
	EMILIATION THE MAN, (CONTINUED ON BONDONE O BOTTLEMENTING INFORMATION)
4b	(Code:) (Expenses \$ 645,000. including grants of \$ 645,000.) (Revenue \$)
40	HABITAT CONSERVATION:
	THE AMBOSELI ECOSYSTEM IS ONE OF OUR PLANET'S SURVIVING NATURAL
	TREASURES. IT IS ALSO HOME TO ALMOST 200,000 PEOPLE. BIG LIFE IS
	WORKING WITH LOCAL COMMUNITIES TO PROTECT LAND THAT IS STRATEGICALLY
	IMPORTANT EITHER AS WILDLIFE MOVEMENT CORRIDORS OR DISPERSAL AREAS BUT
	IS ALSO VALUABLE TO THE LOCAL LIVESTOCK ECONOMY AS A GRAZING RESOURCE.
	THIS PROTECTION CAN BE ACHIEVED THROUGH LAND-USE PLANNING AND THE
	ESTABLISHMENT OF CONSERVANCIES, INCLUDING THE LEGAL AND MANAGEMENT
	SYSTEMS NECESSARY FOR THEIR EFFECTIVE FUNCTIONING, AND ASSISTING TO
	DEVELOP INCOME-GENERATING OPPORTUNITIES SUCH AS TOURISM. (CONTINUED ON
	SCHEDULE O - SUPPLEMENTAL INFORMATION)
	BOHIDOH O BOTTHEMENTE IN ONWITTON
40	(0.4) (7
40	(Code:) (Expenses \$364,143. including grants of \$302,182.) (Revenue \$) EDUCATION & SCHOLARSHIPS:
	FIGHTING WILDLIFE CRIME HELPS THE ECOSYSTEM TODAY, BUT WINNING THE
	HEARTS AND MINDS OF THE COMMUNITY AND PROVIDING A MUTUAL BENEFIT
	THROUGH CONSERVATION IS THE ONLY WAY TO PROTECT WILDLIFE AND WILD LANDS
	FAR INTO THE FUTURE. BIG LIFE FOUNDATION USA INVESTS IN THE FUTURE OF
	PARTICIPATING COMMUNITIES BY FUNDING TEACHERS' SALARIES AND PROVIDING
	EDUCATIONAL SCHOLARSHIP FUNDS FOR HUNDREDS OF LOCAL MAASAI STUDENTS IN
	KENYA. THESE SALARIES AND SCHOLARSHIPS ARE DISTRIBUTED TO BIG LIFE
	KENYA WHO ALSO SELECTS THE RECIPIENTS. WHEN THE ENTIRE COMMUNITY
	BENEFITS FROM CONSERVATION EFFORTS AND RECOGNIZES THE VALUE OF
	PROTECTING THE ECOSYSTEM, ENFORCEMENT BECOMES SELF-POLICING. (CONTINUED
	ON SCHEDULE O - SUPPLEMENTAL INFORMATION)
4d	Other program services (Describe on Schedule O.)
_	(Expenses \$ 141,691. including grants of \$ 80,000.) (Revenue \$)
4e	Total program service expenses 4,154,566.

Form 990 (2023) BIG LIFE FOUNDATION USA Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?		.,	
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			,,
	public office? If "Yes," complete Schedule C, Part I	3_		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	_		,,
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		,,
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	_		,,
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6_		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9	Х	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			l
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		.,	
_	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	l		_v
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	۱.,		x
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	١		x
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		
f	3			x
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		v	
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			•
40	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	445	х	
46	or more? If "Yes," complete Schedule F, Parts I and IV	14b	21	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	45	х	
16	foreign organization? If "Yes," complete Schedule F, Parts II and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	15	21	
16		46		x
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		_ A
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		x
10	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		 ^
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	10		x
40	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	4.		X
00-	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			X
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	L	

Form 990 (2023)

BIG LIFE FOUNDATION USA

Part IV | Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
·		24c		
	any tax-exempt bonds?	24d		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	240		_
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	05-		x
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
00	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization required, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	, ,			x
00	Schedule N, Part II	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			_v
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			_v
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule 0	38	X	
Par	TV Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		

023) BIG LIFE FOUNDATION USA

Statements Regarding Other IRS Filings and Tax Compliance (continued) Page 5 Form 990 (2023) **Part V** Sta 27-3455389

				Yes	No
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return	2a 5			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns	ns?	2b	Х	
3а	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account	account)?	4a		Х
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccounts (FBAR).			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		Х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction		5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	•			
			6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contribution				
_	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).		_		v
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set		7a		Х
			7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	•	_		x
	to file Form 8282?	1 1	7c		
	If "Yes," indicate the number of Forms 8282 filed during the year	7d	7.		х
e •	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c	***************************************	7e 7f		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr If the organization received a contribution of qualified intellectual property, did the organization file Fo		7g		
g h	If the organization received a contribution of qualified intellectual property, and the organization file re-		79 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained				
Ü	and the second section is a second section of the section of the second section of the section of the second section of the second section of the se		8		
9	Sponsoring organizations maintaining donor advised funds.				
а			9a		
	Did the constraint and the contract of the con		9b		
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
	Gross income from other sources. (Do not net amounts due or paid to other sources against				
	amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the	1 1			
	organization is licensed to issue qualified health plans	13b			
	Enter the amount of reserves on hand	13c			77
			14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune				
	excess parachute payment(s) during the year?		15		Х
46	If "Yes," see the instructions and file Form 4720, Schedule N.	t income?	40		х
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	Lincome?	16		^
17	If "Yes," complete Form 4720, Schedule O.	tivitios			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	uviues	ı		
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		ı

Form 990 (2023) BIG LIFE FOUNDATION USA 27-3455389 Page **6**

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

Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 12 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 12 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 5 Did the organization have members or stockholders? 6 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? X 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? X 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Х 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe 12c Х on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? Х a The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed CA, CO, CT, FL, GA, IL, MD, MA, MI, MN, NJ, NY Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. X Upon request X Own website Another's website ___ Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records KIM SCHWALB - 971-322-3326

98642

1715 NORTH HERON DRIVE, RIDGEFIELD,

Form 990 (2023) BIG LIFE FOUNDATION USA 27-3455389 Page **7**

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average	(do		Pos		າ than ເ	one	Reportable	Reportable	Estimated
	hours per	box	, unle	ss pe	rson i	is both or/trus	n an	compensation	compensation	amount of
	week (list any		T			T	100,	from the	from related organizations	other compensation
	hours for	direct				Ļ		organization	(W-2/1099-MISC/	from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	Individual trustee or director	Institutional trustee		Key employee	Highest compensated employee		1099-NEC)		and related
	below	ividua	titutio	Officer	emp/	hest c	Former			organizations
	line)	Pul	lus	9	Ke.	e Hig	For			
(1) KIM SCHWALB	60.00	1						450 000		45.653
EXECUTIVE DIRECTOR	60.00			Х		-		158,398.	0.	15,653.
(2) AMY BAIRD	60.00	4						110 045		12 005
DEPUTY DIRECTOR	60.00					Х		112,047.	0.	13,925.
(3) ALEXANDRA HOSTETTER	60.00	-						111 150		14 001
DEVELOPMENT DIRECTOR (4) GREG GUBITZ	20.00					Х		111,179.	0.	14,091.
	20.00	x		x				0.	0.	
DIRECTOR & CHAIRPERSON	5.00	X		A		-		0.	0.	0.
(5) JON CUMMINGS	5.00	х		х				0.	0.	
DIRECTOR & SECRETARY (6) TOM HILL	5.00	Α.		Α.		┢		0.	0.	0.
DIRECTOR & CO-FOUNDER & TREASURER	3.00	x		x				0.	0.	0.
(7) RICHARD BONHAM	10.00	^		^		┢		0.	0.	0.
DIRECTOR & CO-FOUNDER	10.00	x						0.	0.	0.
(8) NICK BRANDT	10.00	^						0.	0.	0.
DIRECTOR & CO-FOUNDER	10.00	х						0.	0.	0.
(9) ORLA BRADY	5.00	- 21				\vdash		· ·	••	· ·
DIRECTOR	3.00	x						0.	0.	0.
(10) DERECK JOUBERT	5.00	<u> </u>						•	•	· ·
DIRECTOR		x						0.	0.	0.
(11) CHRIS SATTLER	5.00	 -				\vdash		-•	- •	
DIRECTOR		х						0.	0.	0.
(12) MIKE SILVESTRINI	5.00									
DIRECTOR		х						0.	0.	0.
(13) TEMPLE ST. CLAIR CARR	5.00									
DIRECTOR		х						0.	0.	0.
(14) BARRY TURKUS	5.00									
DIRECTOR		х						0.	0.	0.
(15) DICKSON KAELO	5.00									
DIRECTOR		х						0.	0.	0.
					L					
		1	I	l l	I	I	1	I	I	I

332007 12-21-23 Form **990** (2023)

	(A)	(B)			(C				ompensated Employee (D)	(E)			(F)	
	Name and title	Average hours per	box,	not cl	Posineck names person	tion nore t son is	than c s both	an	Reportable compensation	Reportable compensatio	- 1		stimat nount	of
		week (list any					1		from the	from related organizations	- 1	com	other pensa	
		hours for	ndividual trustee or director				ted		organization	(W-2/1099-MIS			om th	
		related organizations	ustee c	Institutional trustee		e e	pensa		(W-2/1099-MISC/	1099-NEC)		_	aniza	
		below	dual tr	utional	_	Key employee	st com	in	1099-NEC)				d rela [.] anizat	
		line)	Indivi	Institu	Officer	Key er	Highest compensated employee	Porm						
			-											
1h Cubi	total								381 624		0		43	669
1b Subt									381,624.		0.		43	
c Tota	total Il from continuation sheets to Part Il (add lines 1b and 1c)	VII, Section A							· · · · · · · · · · · · · · · · · · ·		- 1			0.
 c Tota d Tota 2 Tota 	nl from continuation sheets to Part nl (add lines 1b and 1c) I number of individuals (including but	VII, Section A	· · · · · · · · · · · · · · · · · · ·						0. 381,624.	000 of reportable	0.			0. ,669.
 c Tota d Tota 2 Tota 	ıl from continuation sheets to Part ıl (add lines 1b and 1c)	VII, Section A	· · · · · · · · · · · · · · · · · · ·						0. 381,624.	000 of reportable	0.			0. ,669.
c Tota d Tota 2 Tota com	nl from continuation sheets to Part nl (add lines 1b and 1c) I number of individuals (including but	VII, Section A	ose	liste	d ab	ove)) wh	o re	0. 381,624. ceived more than \$100,	<u> </u>	0.		43	0. ,669.
c Tota d Tota 2 Tota comp	Il from continuation sheets to Part Il (add lines 1b and 1c) I number of individuals (including but pensation from the organization	vII, Section A not limited to the	ose ee, k	liste	d ab	ove)) wh	o re	0. 381,624. ceived more than \$100,	loyee on	0.	3	43	0. ,669.
c Tota d Tota 2 Tota com 3 Did t line 1 4 For a	Il from continuation sheets to Part Il (add lines 1b and 1c) Il number of individuals (including but pensation from the organization The organization list any former office 1a? If "Yes," complete Schedule J for any individual listed on line 1a, is the	not limited to the r, director, trust r such individual sum of reportable	ee, k	liste	d ab	oyee) who	high	0. 381,624. ceived more than \$100, hest compensated emp	loyee on	0.		Yes	0. ,669.
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Form 990 (2023)
Part VIII

I Statement of Re	V	/ei	ทเ	1	E
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			Check if Schedule O	conta	ains a	respons	se c	or note to any lin	e in this Part VIII			
						·			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded
ស្ន	1	а	Federated campaigns			1a						
ant	_		Membership dues			1b						
جَ ۾			Fundraising events			1c						
ır A			Related organizations			1d						
nia,			Government grants (contr			1e						
Sin			All other contributions, gifts,									
uti Je		•	similar amounts not included	•	,	1f		5,323,936.				
Q 🛱		g	Noncash contributions included in			1g \$		7 - 7 - 7				
Contributions, Gifts, Grants and Other Similar Amounts		_							5,323,936.			
0 10		<u>''</u>	Total: Add lines fa ff					Business Code				
	2	а										
Š	_	b	-				-					
Ser		c	-				-					
E S		d										
gra Re		e					-					
Program Service Revenue			All other program service	reve	nue		-					
	3		Investment income (include									
	Ŭ		other similar amounts)	•				•	81,231.			81,231.
	4		Income from investment of						, -			,
	5		Royalties						427.			427.
	Ŭ		noyanos) Real		(ii) Personal				
	6	а	Gross rents	6a		,		()				
	Ŭ		Less: rental expenses	6b	1							
			Rental income or (loss)	6c								
			Net rental income or (loss)									
	7		Gross amount from sales of	,		ecuritie		(ii) Other				
	•	u	assets other than inventory	7a	- ` ' - 	77,11	_	()				
		h	Less: cost or other basis		 							
Ф				7h	3 (77,34	4.					
nue		_	Gain or (loss)			-22						
Other Revenue			Net gain or (loss)						-225.			-225.
౼	Ω		Gross income from fundraisi			Г						
Ě	Ŭ	_	including \$.g 01	, ome	of						
			contributions reported on	line	1c). S	- 1						
			Part IV, line 18				8a					
		b					8b					
			Net income or (loss) from			·····						
	9		Gross income from gamin			Г						
			Part IV, line 19	-			9a					
		b					9b					
		С	Net income or (loss) from			_						
	10	а	Gross sales of inventory, I	ess i	return	s						
			and allowances				10a	11,908.				
		b	Less: cost of goods sold				10b	15,993.				
			Net income or (loss) from						-4,085.			-4,085.
,,								Business Code				
ño a	11	а	AGENCY FEES				_	900003	1,000.			1,000.
ane		b	MISCELLANEOUS INCOM	Е			_	900099	299.			299.
eve		С					_					
Miscellaneous Revenue		d	All other revenue									
_		е	Total. Add lines 11a-11d						1,299.			
	12		Total revenue. See instruction	ons					5,402,583.	0.	0.	78,647.

Part IX Statement of Functional Expenses

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

00011	on 501(c)(3) and 501(c)(4) organizations must comple Check if Schedule O contains a respons		-	•	
Do I	not include amounts reported on lines 6b,	(A) Total expenses	(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	lotal expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				·
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16	3,996,065.	3,996,065.		
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	175,112.	45,154.	84,804.	45,154.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	346,922.	77,129.	68,514.	201,279.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	12,128.	4,043.	4,043.	4,042.
9	Other employee benefits	48,623.	14,744.	19,135.	14,744.
10	Payroll taxes	39,559.	9,172.	11,493.	18,894.
11	Fees for services (nonemployees):	01.0		010	
а	Management	810.		810.	2 100
b		10,806.		7,706.	3,100.
	Accounting	78,876.		78,876.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,	26,949.		12 318	1/ 631
40	column (A), amount, list line 11g expenses on Sch 0.)	29,752.		12,318.	14,631.
12	Advertising and promotion	50,493.	4,846.	29,803.	15,844.
13	Office expenses	18,291.	898.	12,172.	5,221.
14	Information technology	10,231.	050.	12,172.	3,221.
15 16	Royalties				
17	Occupancy	31,351.	2,515.	22,949.	5,887.
18	Payments of travel or entertainment expenses	01,001.	2,010.		
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	275.			275.
20	Interest	.			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	3,048.		3,048.	
24	Other expenses. Itemize expenses not covered	,		, i	
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	,				
b			_		
С					
d					
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	4,869,060.	4,154,566.	363,193.	351,301.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				5 990 (2000)

Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 1,256,080. 1 81,766. Cash - non-interest-bearing 2,554,839 4,367,853. Savings and temporary cash investments 2 3 3 Pledges and grants receivable, net 133,728. 91,216. Accounts receivable, net 4 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) 7 Notes and loans receivable, net Inventories for sale or use 8 9 Prepaid expenses and deferred charges 9 **10a** Land, buildings, and equipment: cost or other 3,670. basis. Complete Part VI of Schedule D _____ 10a 0. 3,364. b Less: accumulated depreciation 10b 10c 11 Investments - publicly traded securities 11 Investments - other securities. See Part IV, line 11 12 12 Investments - program-related. See Part IV, line 11 13 13 Intangible assets 14 14 Other assets. See Part IV, line 11 15 15 3,944,647. 4,544,199. 16 **Total assets.** Add lines 1 through 15 (must equal line 33) 16 8,651. 27,776. Accounts payable and accrued expenses 17 17 18 18 Grants payable 19 Deferred revenue 19 Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 21 22 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 Secured mortgages and notes payable to unrelated third parties 23 23 24 Unsecured notes and loans payable to unrelated third parties 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D 25 8,651. 27,776. 26 **Total liabilities.** Add lines 17 through 25 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 3,922,871. 4,439,348. 27 Net assets without donor restrictions 27 Net assets with donor restrictions 13,125. 77,075. 28 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 Retained earnings, endowment, accumulated income, or other funds 31 31 Total net assets or fund balances 3,935,996. 32 4,516,423. 32 3,944,647. 4,544,199. 33 Total liabilities and net assets/fund balances 33

Form **990** (2023)

Form 990 (2023) BIG LIFE FOUNDATION USA 27-3455389 Page **12**

Pa	T XI Reconciliation of Net Assets							
	Check if Schedule O contains a response or note to any line in this Part XI							
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5,	402,	583.		
2	Total expenses (must equal Part IX, column (A), line 25)	2		4,	869,	060.		
3	3 Revenue less expenses. Subtract line 2 from line 1							
4								
5	Net unrealized gains (losses) on investments	5			46,	904.		
6	Donated services and use of facilities	6						
7	Investment expenses	7						
8	Prior period adjustments	8						
9	Other changes in net assets or fund balances (explain on Schedule O)	9				0.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,							
	column (B))	10		4,	516,	423.		
Pa	t XII Financial Statements and Reporting							
	Check if Schedule O contains a response or note to any line in this Part XII							
					Yes	No		
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		[
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		Х		
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a						
	separate basis, consolidated basis, or both:							
	Separate basis Consolidated basis Both consolidated and separate basis							
b	Were the organization's financial statements audited by an independent accountant?			2b	Х			
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,						
	consolidated basis, or both:							
	X Separate basis Consolidated basis Both consolidated and separate basis							
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,						
	review, or compilation of its financial statements and selection of an independent accountant?		L	2c	Х			
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule C).					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the							
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		L	За		х		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required		dit					
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<u></u>	<u></u>	3b				

Form **990** (2023)

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization **Employer identification number** BIG LIFE FOUNDATION USA 27-3455389 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 10 activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	3,357,247.	3,916,760.	6,075,810.	6,774,610.	5,323,936.	25,448,363.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	3,357,247.	3,916,760.	6,075,810.	6,774,610.	5,323,936.	25,448,363.
	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						1,965,786.
6	Public support. Subtract line 5 from line 4.						23,482,577.
	ction B. Total Support						· · ·
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4	3,357,247.	3,916,760.	6,075,810.	6,774,610.	5,323,936.	25,448,363.
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	22,596.	7,052.	3,293.	15,082.	81,658.	129,681.
9	Net income from unrelated business	·	·	,	·		•
•	activities, whether or not the						
	business is regularly carried on	1,006.		7,300.			8,306.
10	Other income. Do not include gain	,		,			
	or loss from the sale of capital						
	assets (Explain in Part VI.)		1,000.	1,036.	1,145.	1,299.	4,480.
11	Total support. Add lines 7 through 10		,	,	,	,	25,590,830.
	Gross receipts from related activities,	etc. (see instructio	ns)			12	
	First 5 years. If the Form 990 is for th	•		ourth, or fifth tax v	ear as a section 5	· · · · · · · · · · · · · · · · · · ·	_
	organization, check this box and stop					(-)(-)	
Sec	tion C. Computation of Publi	_					
14	Public support percentage for 2023 (li	ne 6, column (f), di	vided by line 11, c	olumn (f))		14	91.76 %
15	Public support percentage from 2022	Schedule A, Part I	I, line 14			15	94.20 %
	33 1/3% support test - 2023. If the c					ore, check this box	and
	stop here. The organization qualifies	as a publicly suppo	orted organization				X
b	33 1/3% support test - 2022. If the o	rganization did not	check a box on li				
	and stop here. The organization quali	fies as a publicly s	upported organiza	tion			
17a	10% -facts-and-circumstances test						
	and if the organization meets the facts	s-and-circumstance	es test, check this	box and stop her	e. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	st. The organization	n qualifies as a pul	olicly supported or	ganization	-	
b	10% -facts-and-circumstances test	-	•	• • •	-		
	more, and if the organization meets th	-					
	organization meets the facts-and-circu				-		
18	Private foundation. If the organization		-		• • •		
							(Farm 000) 0002

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not	ļ					
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the	ļ					
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6 Gross income from interest,						
IUa	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired ofter June 20, 1075						
,	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital						
13	assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for the	ne organization's fir	rst. second. third. 1	ourth, or fifth tax	vear as a section 5	01(c)(3) organizatio	on.
	check this box and stop here			· · · · · · · · · · · · · · · · · · ·			
Se	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	ivided by line 13, o	column (f))		15	%
	Public support percentage from 2022					16	%
Se	ction D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20)23 (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
	Investment income percentage from					18	%
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd stop here. The	organization qualit	fies as a publicly s	upported organiza	tion	
b	33 1/3% support tests - 2022. If the	organization did n	ot check a box on	line 14 or line 19a	, and line 16 is mo	re than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	n did not check a	box on line 14, 19a	a, or 19b, check th	is box and see ins	tructions	

Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Voc	Na
		Yes	No
	_		
	1		
	2		
	3a		
	3b		
	3с		
	4a		
	4b		
	4c		
	5a		
	5b		
	5c		
	30		
	6		
	U		
	7		
	7		
	C		
	8		
	9a		
	9b		
	9с		
	10a		
	10b		
مادد	Δ (Forn	n aan	2022

Page 5

Par	t IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sect	tion B. Type I Supporting Organizations	, 110		
	<u>,</u>		Yes	No
4	Did the severing body, members of the severing body, officers esting in their official conseits, or membership of one or		162	NO
	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the	_		
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sect	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sect	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No." explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	· · · · · · · · · · · · · · · · · · ·	3		
Sect	supported organizations played in this regard. tion E. Type III Functionally Integrated Supporting Organizations			
	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions	١.		
а	The organization satisfied the Activities Test. Complete line 2 below.	,-		
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below.</i>			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in	etruction	ic)	
	Activities Test. Answer lines 2a and 2b below.	Struction	Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		100	110
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,	u		
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in	2b		
	these activities but for the organization's involvement. Parent of Supported Organizations. Answer lines 3a and 3b below.	20		
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ja		
		3b		
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	JU		

Pa	t V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on N	ov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must		·	
Sect	on A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	on B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	on C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional	ally integrated	Type III supporting orga	nization (see
	instructions).			,

Schedule A (Form 990) 2023

	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (continued	d)	i age i
Secti	on D - Distributions		•		Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	S	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount	T	1	10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023		(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.			_	
3	Excess distributions carryover, if any, to 2023				
<u>a</u>	From 2018				
<u>b</u>	From 2019				
<u> </u>	From 2020				
<u>d</u>	From 2021				
<u> e </u>	From 2022				
f_	Total of lines 3a through 3e				
<u>g</u>	Applied to underdistributions of prior years			_	
<u>h</u>	Applied to 2023 distributable amount				
<u>_i</u>	Carryover from 2018 not applied (see instructions)				
<u>_i</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.			_	
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
8	and 4c. Breakdown of line 7:				
	Excess from 2019 Excess from 2020				
	Excess from 2020 Excess from 2021				
	Excess from 2022				
	Excess from 2023				
	LACCOO HOIH LOLO				

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023 BIG LIFE FOUNDATION USA	27-3455389	Page 8
Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, line line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Pa Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any addi (See instructions.)	es 1 and 2; Part IV, Sectio urt V, Section B, line 1e; P	on C,
SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:		
AGENCY FEES		
2020 AMOUNT: \$ 1,000.		
2021 AMOUNT: \$ 1,000.		
2022 AMOUNT: \$ 1,000.		
2023 AMOUNT: \$ 1,000.		
MISCELLANEOUS		
2021 AMOUNT: \$ 36.		
2022 AMOUNT: \$ 145.		
2023 AMOUNT: \$ 299.		

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

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

OMB No. 1545-0047

2023

Employer identification number

В	G LIFE FOUNDATION USA	27-3455389
Organization type (check	one):	
Filers of:	Section:	
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization	
	4947(a)(1) nonexempt charitable trust not treated as a private foundation	
	527 political organization	
Form 990-PF	501(c)(3) exempt private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private foundation	
	501(c)(3) taxable private foundation	
	is covered by the General Rule or a Special Rule.)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rul	e. See instructions.
General Rule		
-	on filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling yone contributor. Complete Parts I and II. See instructions for determining a contributor's	
Special Rules		
sections 509(a)(1) contributor, durin	on described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and g the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) IZ, line 1. Complete Parts I and II.	d that received from any one
contributor, durin literary, or educat	on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from a g the year, total contributions of more than \$1,000 exclusively for religious, charitable, so ional purposes, or for the prevention of cruelty to children or animals. Complete Parts I (eb) instead of the contributor name and address), II, and III.	ientific,
year, contribution is checked, enter purpose. Don't co	on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from a sexclusively for religious, charitable, etc., purposes, but no such contributions totaled method there the total contributions that were received during the year for an exclusively religious omplete any of the parts unless the General Rule applies to this organization because it le, etc., contributions totaling \$5,000 or more during the year	ore than \$1,000. If this box s, charitable, etc., received <i>nonexclusively</i>
answer "No" on Part IV, lin	hat isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Fore 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, and requirements of Schedule B (Form 990).	**
For Paperwork Reduction Ac	t Notice, see the instructions for Form 990, 990-EZ, or 990-PF.	Schedule B (Form 990) (2023)

Name of organization

Employer identification number

BIG LIFE FOUNDATION USA

27-3455389

Part I	Contributors (see instructions). Use duplicate copies of Part I if additi	onal space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$1,500,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$690,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$	Person X Payroll
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions \$	Person Payroll Complete Part II for noncash contributions.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

BIG LIFE FOUNDATION USA

27-3455389

Part II	Noncash Property (see instructions). Use duplicate copies of Part II i	f additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_ _ _ _ _ \$	

Name of organization **Employer identification number** BIG LIFE FOUNDATION USA 27-3455389 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

BIG LIFE FOUNDATION USA

Employer identification number 27 - 3455389

Pai	t I Organizations Maintaining Donor Advised	d Funds or Other Similar Funds	or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line	e 6.	·
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in v	vriting that the assets held in donor advis	sed funds
_	are the organization's property, subject to the organization's	_	
6	Did the organization inform all grantees, donors, and donor a		
_	for charitable purposes and not for the benefit of the donor or		
Pa			
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (for example, recreated)		f a historically important land area
	Protection of natural habitat	· —	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contribution in the form	of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
С	Number of conservation easements on a certified historic stru		0-
d	Number of conservation easements included on line 2c acqui	red after July 25, 2006, and not	
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rele		
	year		
4	Number of states where property subject to conservation eas	ement is located	
5	Does the organization have a written policy regarding the per	iodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,		
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and enforcing conserva	tion easements during the year
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 170(h	n)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservation	on easements in its revenue and expense	statement and
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statem	ents that describes the
Da	organization's accounting for conservation easements.	Aut Historical Tuescourse ou Ot	Unau Cincilau Annata
Pal	t III Organizations Maintaining Collections of		tner Similar Assets.
	Complete if the organization answered "Yes" on Form		
1a	If the organization elected, as permitted under FASB ASC 95		
	of art, historical treasures, or other similar assets held for pub		
	service, provide in Part XIII the text of the footnote to its finan		
b	If the organization elected, as permitted under FASB ASC 95		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furth	nerance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical trea		ıl gain, provide
	the following amounts required to be reported under FASB A	· ·	
a	Revenue included on Form 990, Part VIII, line 1		\$
h	Accets included in Form 900 Part V		u·

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		3,670.	306.	3,364.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equa	l Form 990. Part X. line 1	0c. column (B))		3,364.

Schedule D (Form 990) 2023

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12. (a) Description of security or category (including name of security) (b) Book value (c) Method of valuation: Cost (1) Financial derivatives (2) Closely held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(1) Financial derivatives (2) Closely held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(2) Closely held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(3) Other	
(A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost	
(a) Description of investment (b) Book value (c) Method of valuation: Cost	
(a)	or end-or-year market value
(1)	
(2)	
(3)	
(4)	
(5)	
(7) (8)	
(9)	
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))	
Part IX Other Assets	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.	
(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) Part X Other Liabilities	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, li	
1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
<u>(6)</u>	
(8)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

1	Complete if the organization answered "Yes" on Form 990, Part IV, line	12 a .			
	T. 1			1	5,558,307.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				, ,
a	Net unrealized gains (losses) on investments	2a	46,904.		
b	Donated services and use of facilities		108,820.		
c	Recoveries of prior year grants		·		
d	Other (Describe in Part XIII.)				
e	Add lines 2a through 2d			2e	155,724.
3	Subtract line 2e from line 1			3	5,402,583.
4	Amounts included on Form 990. Part VIII. line 12. but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)				
С	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)			5	5,402,583.
Pa	t XII Reconciliation of Expenses per Audited Financial Stat	ements With E	xpenses per F	Return	
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.			
1	Total expenses and losses per audited financial statements			1	4,977,880.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	108,820.		
b	Prior year adjustments		·		
c	Other losses				
d	Other (Describe in Part XIII.)				
e	Add lines 2a through 2d			2e	108,820.
3	Subtract line 2e from line 1			3	4,869,060.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				, ,
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)				
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.			5	4,869,060.
	rt XIII Supplemental Information				, ,
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any		id 2b; Part V, line 4	: Part X. lin	ie 2; Part XI,
		additional informa	tion.	, ,	
	' IV, LINE 1B:	additional informa	tion.		
PART	PRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK)		tion.		
PART		ENTERED INTO	tion.	,,	
PART IN A	PRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK)	ENTERED INTO	tion.	,	
PART IN A A TE	APRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK) EMPORARY ARRANGEMENT DESIGNED TO MITIGATE BANKING RISK DUE	ENTERED INTO FINANCIAL	tion.		
PART IN A A TH	PRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK) MPORARY ARRANGEMENT DESIGNED TO MITIGATE BANKING RISK DUE D-19-RELATED FINANCIAL INSTABILITY. UNDER THE TERMS OF THE	ENTERED INTO FO FINANCIAL BEHALF OF	tion.		
PART IN A A TE COVI	PRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK) EMPORARY ARRANGEMENT DESIGNED TO MITIGATE BANKING RISK DUE ED-19-RELATED FINANCIAL INSTABILITY. UNDER THE TERMS OF THE ECY AGREEMENT, BIG LIFE USA IS TEMPORARILY HOLDING FUNDS ON E. IN TWO ACCOUNTS ("KENYA RESERVE" AT JP MORGAN CHASE BANK	ENTERED INTO FO FINANCIAL BEHALF OF AND "KENYA	tion.		
PART IN A A TE COVI AGEN BLLE	APRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK) EMPORARY ARRANGEMENT DESIGNED TO MITIGATE BANKING RISK DUE TD-19-RELATED FINANCIAL INSTABILITY. UNDER THE TERMS OF THE TCY AGREEMENT, BIG LIFE USA IS TEMPORARILY HOLDING FUNDS ON TIN TWO ACCOUNTS ("KENYA RESERVE" AT JP MORGAN CHASE BANK EATING" AT SEATTLE BANK). UNDER THIS AGREEMENT, BLLK RETAIN	ENTERED INTO FO FINANCIAL BEHALF OF AND "KENYA	tion.		
PARTIN A A TE COVI AGEN BLLE OPER	PRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK) EMPORARY ARRANGEMENT DESIGNED TO MITIGATE BANKING RISK DUE ED-19-RELATED FINANCIAL INSTABILITY. UNDER THE TERMS OF THE ECY AGREEMENT, BIG LIFE USA IS TEMPORARILY HOLDING FUNDS ON E. IN TWO ACCOUNTS ("KENYA RESERVE" AT JP MORGAN CHASE BANK EATING" AT SEATTLE BANK). UNDER THIS AGREEMENT, BLLK RETAIN ERSHIP AND CONTROL OF THE FUNDS, AND BIG LIFE USA MAY NOT U	ENTERED INTO FO FINANCIAL BEHALF OF AND "KENYA	tion.		
PARTIN A A TE COVI AGEN BLLE OPER	APRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK) EMPORARY ARRANGEMENT DESIGNED TO MITIGATE BANKING RISK DUE TD-19-RELATED FINANCIAL INSTABILITY. UNDER THE TERMS OF THE TCY AGREEMENT, BIG LIFE USA IS TEMPORARILY HOLDING FUNDS ON TIN TWO ACCOUNTS ("KENYA RESERVE" AT JP MORGAN CHASE BANK EATING" AT SEATTLE BANK). UNDER THIS AGREEMENT, BLLK RETAIN	ENTERED INTO FO FINANCIAL BEHALF OF AND "KENYA	tion.		
PARTIN A A TE COVI AGEN BLLE OPER	PRIL 2020, BIG LIFE USA AND BIG LIFE LIMITED KENYA (BLLK) EMPORARY ARRANGEMENT DESIGNED TO MITIGATE BANKING RISK DUE ED-19-RELATED FINANCIAL INSTABILITY. UNDER THE TERMS OF THE ECY AGREEMENT, BIG LIFE USA IS TEMPORARILY HOLDING FUNDS ON E. IN TWO ACCOUNTS ("KENYA RESERVE" AT JP MORGAN CHASE BANK EATING" AT SEATTLE BANK). UNDER THIS AGREEMENT, BLLK RETAIN ERSHIP AND CONTROL OF THE FUNDS, AND BIG LIFE USA MAY NOT U	ENTERED INTO FO FINANCIAL BEHALF OF AND "KENYA	tion.		

Schedule D (Form 990) 2023 Part XIII Supplemental Info	BIG LIFE FOUNDATION USA	27-3455389	Page 5
Part XIII Supplemental Inf	ormation (continued)		

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

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

Open to Public

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

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

Inspection

Employer identification number

BIG LIFE FOUNDATION USA 27-3455389 General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b. 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, X Yes the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.) (b) Number of (e) If activity listed in (d) (c) Number of (d) Activities conducted in the region (f) Total (a) Region expenditures employees, offices (by type) (such as, fundraising, prois a program service, agents, and for and in the region gram services, investments, grants to describe specific type independent investments contractors recipients located in the region) of service(s) in the region in the region in the region GRANTS TO RECIPIENTS SUB-SAHARAN AFRICA 0 LOCATED IN THE REGION 3,934,679. EUROPE (INCLUDING GRANTS TO RECIPIENTS LOCATED IN THE REGION ICELAND & GREENLAND) 0 0 60,501. GRANTS TO RECIPIENTS 0 LOCATED IN THE REGION NORTH AMERICA 0 885. EUROPE (INCLUDING ICELAND & GREENLAND) 0 0 FUNDRATSING 140,926. EAST ASIA AND THE PACIFIC 0 0 FUNDRAISING 15,847. 0 0 4,152,838. 3 a Subtotal **b** Total from continuation 0 0 0. sheets to Part I c Totals (add lines 3a 0 4,152,838. and 3b)

BIG LIFE FOUNDATION USA 27-3455389 Schedule F (Form 990) 2023 Page 2

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)		(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SUB-SAHARAN	WILDLIFE PROTECTION, CONSERVATION, EDUCATIONAL SCHOLARSHIPS	3,934,679.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	OPERATING SUPPORT	60,501.	WIRE TRANSFER	0.		
2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax								

2	2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax	
	exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter	

3 Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
							- L. E (E 000) 0000

Schedule F (Form 990) 2023

Part IV	Foreign	Forms

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

Schedule F (Form 990) 2023

Page 5

Part V | Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

THROUGH THE BOARD, THE ORGANIZATION WILL EXERCISE COMPLETE CONTROL AND

SUPERVISION OF ALL GRANTS MADE THAT FURTHER THE ORGANIZATION'S EXEMPT

STATUS. EACH GRANT MUST BE EVIDENCED IN WRITING AND REVIEWED BY THE BOARD

WITH, AT MINIMUM, THE FOLLOWING TERMS AND CONDITIONS:

(1) REQUIREMENT THAT GRANTEE FURNISH PERIODIC ACCOUNTINGS TO THE

ORGANIZATION THAT DEMONSTRATE THAT THE FUNDS WERE EXPENDED FOR APPROVED

PURPOSES.

(2) THE ABILITY OF THE ORGANIZATION, IN ITS SOLE DISCRETION, TO DECLINE

TO FUND, FOR ANY REASON, A PREVIOUSLY APPROVED GRANT.

(3) AUTHORIZATION FOR THE ORGANIZATION TO SOLICIT CONTRIBUTIONS. GRANTS

AND GIFTS IN ORDER TO FUND THE GRANT.

(4) THE ABILITY OF THE ORGANIZATION TO WITHDRAW ITS PRIOR APPROVAL OF THE

GRANT AND/OR THE INTENDED USE OF THE FUNDS THEREUNDER.

(5) THE ABILITY OF THE ORGANIZATION TO REFUSE TO ACCEPT GIFTS, GRANTS AND

CONTRIBUTIONS THAT ARE EARMARKED FOR THE USE OF THE FOUNDATION. TO THE

EXTENT THE ASSETS OF THE ORGANIZATION REASONABLY PERMIT. THE APPROPRIATE

OFFICERS OR DIRECTORS OF THE ORGANIZATION MAY CONDUCT FIELD

INVESTIGATIONS TO VERIFY ALL GRANTS ARE BEING UTILIZED FOR THE PURPOSES

SET FORTH IN THE GRANT APPLICATION.

PART I, LINE 3:

THE ACCRUAL METHOD IS USED TO ACCOUNT FOR EXPENDITURES.

SCHEDULE F, PART IV, LINE 1:

FORM 926 IS NOT REQUIRED TO BE FILED BECAUSE THE TRANSFER TO A FOREIGN

CORPORATION DOES NOT MEET THE REPORTING REQUIREMENTS IN THE IRC SEC

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

Attach to Form 990.

2023

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

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

BIG LIFE FOUNDATION USA

Employer identification number

27-3455389

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

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

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023 BIG LIFE FOUNDATION USA 27-3455389 Page 2

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

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

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

			/-2 and/or 1099-MIS/ compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) KIM SCHWALB	(i)	157,900.	0.	498.	4,737.	10,916.	174,051.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0,	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023 BIG LIFE FOUNDATION USA 27-3455389 Page 3

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART I, LINE 7:
BONUSES ARE DETERMINED AT THE DISCRETION OF THE CHAIRPERSON OF THE BOARD,
FINANCE COMMITTEE, AND/OR BOARD OF DIRECTORS BASED ON VARIABLES SUCH AS
WHETHER OR NOT FUNDRAISING GOALS WERE MET OR EXCEEDED IN THE CURRENT YEAR.
THERE IS NOT A FORMULAIC APPROACH, AND BONUSES ARE NOT AWARDED EVERY YEAR,
ONLY SOMETIMES.

SCHEDULE 0 (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

BIG LIFE FOUNDATION USA

Employer identification number 27-3455389

DIG BITE TOCKDATION OBL	27 3433303
FORM 990, PART I, LINE 6: VOLUNTEERS	
THERE WERE TWELVE VOLUNTEER BOARD MEMBERS IN 2023 WHO PROVIDED	
FINANCIAL MANAGEMENT, FUNDRAISING, AND STRATEGIC SUPPORT.	
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	
BIG LIFE FOUNDATION USA SEEKS TO PROTECT AND SUSTAIN EAST AFRICA'S	
WILDLIFE AND WILD LANDS, INCLUDING ONE OF THE GREATEST POPULATIONS OF	
ELEPHANTS LEFT IN EAST AFRICA. THE FIRST ORGANIZATION TO FUND	
COORDINATED ANTI-POACHING TEAMS IN EAST AFRICA OPERATING ON BOTH SIDES	
OF THE KENYA-TANZANIA BORDER, BIG LIFE USA RECOGNIZES THAT SUSTAINABLE	
CONSERVATION CAN ONLY BE ACHIEVED THROUGH A COMMUNITY-BASED	
COLLABORATIVE APPROACH, WHICH IS AT THE HEART OF BIG LIFE USA'S	
PHILOSOPHY: CONSERVATION SUPPORTS THE PEOPLE AND PEOPLE SUPPORT	
CONSERVATION. BIG LIFE USA'S VISION IS TO ESTABLISH A SUCCESSFUL	
HOLISTIC CONSERVATION MODEL IN THE AMBOSELI-TSAVO-KILIMANJARO ECOSYSTEM	
THAT CAN BE REPLICATED ACROSS THE AFRICAN CONTINENT.	
FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:	
HABITAT CONSERVATION, NEWLY REPORTED ON THE 2023 FORM 990, IS A	
PREVIOUSLY EXISTING PROGRAM WHICH HAS RECENTLY EXPANDED ITS ACTIVITIES.	
SEE PART III LINE 4B FOR THE FULL PROGRAM DESCRIPTION.	
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:	
IN 2023, WE FUNDED 32 PERMANENT OUTPOSTS AND 11 MOBILE UNITS IN KENYA,	
AND WE SUPPORTED THE SALARIES, TRAINING, AND EQUIPMENT OF 572 TOTAL	

Schedule O (Form 990) 2023 Page **2**

Name of the organization BIG LIFE FOUNDATION USA	Employer identification number 27-3455389
FIELD STAFF IN KENYA, INCLUDING 380 TRAINED RANGERS. RANGERS IN KENYA	
PATROLLED 604,939 KM BY VEHICLE, 182,262 KM ON FOOT, AND 30,912 KM BY	
PLANE. 321 SUSPECTS WERE ARRESTED IN 167 INCIDENTS IN KENYA. HUNDREDS	
OF POACHING TOOLS AND RELATED ITEMS WERE CONFISCATED, ALONG WITH 1,482	
KG OF IVORY. WE ALSO SUPPORTED THE LEGAL MONITORING OF COURT CASES	
THROUGHOUT THE YEAR.	
FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:	
BIG LIFE BELIEVES THAT LAND BELONGS BEST IN THE HANDS OF ITS	
TRADITIONAL OWNERS, BUT WIDESPREAD LAND SALES BECAUSE OF SUBDIVISION	_
HAVE THE POTENTIAL TO DESTROY LARGE AREAS OF NATURAL HABITAT, AND	
RESULT IN LANDLESS COMMUNITIES. CONSERVATION LAND LEASE AGREEMENTS ARE	
A WAY OF ENSURING CONTINUED LOCAL OWNERSHIP AND GENERATING THE	
FINANCIAL RETURNS THAT THOSE LANDOWNERS NEED. THESE LEASE AGREEMENTS	
ARE WILLINGLY ENTERED INTO BY BOTH PARTIES, THE TERMS OF WHICH RESTRICT	
LAND CONVERSION AND FENCING IN EXCHANGE FOR ANNUAL LEASE PAYMENTS. IN	
2023, BIG LIFE FOUNDATION USA SUPPORTED CONSERVATION LAND LEASES TO	
3,290 MAASAI LANDOWNERS COVERING 87,967 ACRES FOR A TOTAL OF	
\$1,537,927.00 USD.	
FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:	
IN 2023, BIG LIFE FOUNDATION USA PROVIDED FINANCIAL ASSISTANCE FOR 774	
STUDENTS AT VARYING LEVELS OF EDUCATION AND PAID THE SALARIES OF 7	
TEACHERS. MULTIPLE CONSERVATION-ORIENTED STUDENT AND COMMUNITY MEETINGS	
AND FIELD TRIPS WERE ALSO HELD IN 2023.	
FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:	

332212 11-14-23 Schedule O (Form 990) 2023

Schedule O (Form 990) 2023 Page 2

Employer identification number Name of the organization BIG LIFE FOUNDATION USA 27-3455389 HUMAN-WILDLIFE CONFLICT: BIG LIFE FOUNDATION USA FUNDS COLLABORATIVE PROGRAMS TO HELP MITIGATE THE NEGATIVE IMPACT OF HUMAN-WILDLIFE INTERACTION, SUCH AS MITIGATING CROP-RAIDING BY HUNGRY ELEPHANTS, BOTH FOR THE PEOPLE AND THE ANIMALS THROUGH THE CONSTRUCTION OF WILDLIFE EXCLUSION FENCES TO KEEP ELEPHANTS OUT OF CROPS. IN 2023, 66 CROP RAIDS WERE PREVENTED. WE ALSO FUND A PREDATOR COMPENSATION FUND VIA GRANTS TO BIG LIFE LIMITED (BIG LIFE KENYA), A RELATED ORGANIZATION. FOR MAASAI HERDERS, THEIR CATTLE ARE THEIR LIVELIHOOD. WHEN LIVESTOCK FALLS PREY TO PREDATORS. THE HERDERS ARE FINANCIALLY DISADVANTAGED AND JUSTIFIABLY FRUSTRATED. TO PREVENT LOSSES THAT LEAD TO HERDERS RETALIATING WITH SPEARS OR POISONED CARCASSES, BIG LIFE FOUNDATION USA FUNDS PROGRAMS TO ENCOURAGE IMPROVED FENCING AND HUSBANDRY PRACTICES. IN THE EVENT THAT AN ANIMAL IS LOST TO A PREDATOR, THE HERDER IS COMPENSATED FOR A PERCENTAGE OF THE MARKET VALUE OF THE ANIMAL, USING FUNDS FROM THE PREDATOR COMPENSATION FUND. THIS SMALL CONSOLATION IS SIGNIFICANT TO THE MAASAI, AND AS A RESULT, RETALIATORY KILLINGS HAVE BEEN REDUCED SIGNIFICANTLY. IN 2023, WE FUNDED THE SUCCESSFUL INTERVENTION BY RANGERS AGAINST 3 ATTEMPTED RETALIATORY LION HUNTS, AND OUR GRANTS TO THE PREDATOR COMPENSATION FUND WERE USED TO REIMBURSE PARTICIPATING COMMUNITY MEMBERS A TOTAL OF \$129,036 FOR 1,912 VERIFIED DEATHS BY PREDATION OF LIVESTOCK. EXPENSES \$ 141,691. INCLUDING GRANTS OF \$ 80,000. REVENUE \$ 0. FORM 990, PART VI, SECTION A, LINE 2: NICK BRANDT AND ORLA BRADY HAVE A FAMILY RELATIONSHIP. BARRY TURKUS AND

Schedule O (Form 990) 2023 Page 2

Name of the organization **Employer identification number** BIG LIFE FOUNDATION USA 27-3455389 MIKE SILVESTRINI HAVE A BUSINESS RELATIONSHIP. FORM 990, PART VI, SECTION A, LINE 8B: BIG LIFE FOUNDATION USA DOES NOT HAVE ANY COMMITTEES THAT ACT ON BEHALF OF THE GOVERNING BOARD. FORM 990, PART VI, SECTION B, LINE 11B: BIG LIFE FOUNDATION USA'S EXECUTIVE DIRECTOR PROVIDES COMPREHENSIVE ASSISTANCE AND OVERSEES THE PREPARATION OF THE 990. BIG LIFE USA'S BOARD OF DIRECTORS MEMBERS ARE PRESENTED WITH THE FORM 990 BEFORE IRS SUBMISSION. FORM 990, PART VI, SECTION B, LINE 12C: BIG LIFE FOUNDATION USA HAS A FORMAL CONFLICT OF INTEREST POLICY WHICH DEFINES AN INTERESTED PERSON AND REQUIRES EACH DIRECTOR, OFFICER, AND KEY EMPLOYEE TO ANNUALLY COMPLETE AND SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT. THE STATEMENT REQUIRES DISCLOSURE OF ANY ACTUAL OR POTENTIAL CONFLICTS AND AFFIRMS THAT SUCH PERSON HAS RECEIVED A COPY OF, READ, AND UNDERSTANDS THE CONFLICT OF INTEREST POLICY, AND HAS AGREED TO COMPLY WITH THE CONFLICT OF INTEREST POLICY. THE BOARD WILL REVIEW EACH CONFLICT AND DETERMINE THE APPROPRIATE ACTION. IF A CONFLICT ARISES. THE BOARD MEMBER WILL RECUSE HIM/HERSELF FROM ANY DISCUSSION OR VOTE ON THE MATTER. FORM 990, PART VI, SECTION B, LINE 15A: ANY INCREASES TO THE EXECUTIVE DIRECTOR'S COMPENSATION ARE DETERMINED BY THE BOARD AND DOCUMENTED IN BOARD MEETING MINUTES. THERE WAS NO INCREASE TO THE EXECUTIVE DIRECTOR'S COMPENSATION IN 2023 OTHER THAN A 8.5% COST OF LIVING ADJUSTMENT, WHICH WAS BASED ON CURRENT DATA.

332212 11-14-23 Schedule O (Form 990) 2023

Schedule O (Form 990) 2023 Page 2 Name of the organization **Employer identification number** BIG LIFE FOUNDATION USA 27-3455389 FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990: ${\tt CA,CO,CT,FL,GA,IL,MD,MA,MI,MN,NJ,NY,OR,TN,LA,NE,NV,TX,WA,DC,WY}$ FORM 990, PART VI, SECTION C, LINE 19: THE FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE OR UPON REQUEST. THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY WILL BE MADE AVAILABLE UPON REQUEST.