

**NGO
DokuFest**

**Independent Auditor's Report and Individual Financial Statements
for the year ended December 31, 2024**

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INDEPENDENT AUDITORS' REPORT

To the Management of NGO DokuFest

Opinion

We have audited the accompanying financial statements of NGO DokuFest which comprise the statement of financial position as at December 31, 2024, and the statement of profit or loss, statement of changes in fund balances and statement of cash flow for the year then ended, and other explanatory notes.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NGO DokuFest as of December 31, 2024, results of its operation and the cash flow for the years then ended in conformity with International Financial Reporting Standards.

Responsibilities of Management and those charged with Governance for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standard and the internal controls that the management deems necessary to enable the preparation of financial statements without material misstatement due to fraud or error.

For the financial statements preparation, management is responsible for assessing the company's ability to sustainability in the future, disclosing, as necessary, future sustainability issues and using the accounting continuity principle unless management intends to liquidate the Company or Interrupt the operation, or there is no other possible alternative than to do it. Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in total, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is

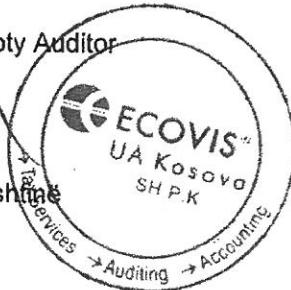
higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Besa Sahitaj Berisha Statutory Auditor

ECOVIS UA Kosova Sh.p.k.
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Tel.+38344124898



March 18, 2025

"DokuFest"**Financial Position - For the year ended December 31, 2024**

| Assets | | 31.12.2024 | 31.12.2023 |
|---------------------------------------|---|-------------------|-------------------|
| Cash and cash equivalents | 4 | 94,693 | 113,002 |
| Trade and other accounts receivable | 5 | 3,346 | 4,287 |
| Stocks and goods | 6 | 4,725 | 6,743 |
| Total current assets | | 102,764 | 124,032 |
| Non-current assets | | | |
| Property, Plant and Equipment | 7 | 75,368 | 81,433 |
| Total non-current assets | | 75,368 | 81,433 |
| TOTAL ASSETS | | 178,132 | 205,465 |
| Current Liabilities | | | |
| Trade liabilities and other | 8 | 43,730 | 45,641 |
| Deferred income | 9 | 72,488 | 109,608 |
| Total Current Liabilities | | 116,218 | 155,249 |
| Long-term liabilities | | | |
| Borrowings and financial credits | 8 | 0.00 | 0.00 |
| Trade and other payables | 8 | 0.00 | 0.00 |
| Total Long-term liabilities | | | |
| Reserves and liabilities | | | |
| Equity | | | |
| Funds at the beginning of the year | 1 | 50,216 | 91,719 |
| Surplus/deficit for the year | | 11,698 | (41,503) |
| Total equity | | 61,914 | 50,216 |
| Total reserves and liabilities | | 178,132 | 205,465 |

Zn, Linda Liulla Gashi

Executive Director



Zt, Arlind Kirajtani

Finance Manager

The accompanying notes from 5 to 22 form an integral part of these financial statements

"DokuFest"

Cash flows from operating activities

For the year ended 31.12.2024

| | | <u>Year ended</u> <u>31.12.2024</u> | <u>Year ended</u> <u>31.12.2023</u> |
|--|---------|--|--|
| | Shēnimi | (Euro) | (Euro) |
| Profit / (loss) for the year | | 11,698 | (41,503) |
| Adjustments for non-cash items of expense and income: | | | |
| Depreciation of property, equipment and plant | 6 | 27,511 | 25,679 |
| Adjustments for retained earnings | | - | - |
| Impairment of property, equipment and plant | | - | - |
| Amortization of intangible assets | | - | - |
| Impairment losses on intangible assets | | - | - |
| Change in value of investment property | 7 | - | - |
| Finance income | | - | - |
| Finance expenses | 15 | - | - |
| (Profit) / loss on sale of property, plant and equipment | 6 | - | - |
| Income tax expense | | 1,300 | - |
| Changes in operating assets and liabilities | | 40,508 | (15,824) |
| (Increase) / decrease in trade and other receivables | | | |
| (Increase) / decrease in inventories | 5 | 942 | 43,690 |
| (Increase) / decrease in other assets | 6 | 2,018 | (798) |
| Increase / (decrease) in trade and other payables | | - | - |
| Increase / (decrease) in other liabilities | 9 | (3,936) | 40,396 |
| Income tax paid | 9 | (35,095) | (195,777) |
| Interest in paid | | (1,300) | - |
| Net cash flow from operating activities | | - | - |
| | | 3,137 | (128,313) |
| Cash flow from investing activities | | | |
| Cash flow from investing activities | 7 | - | 2,861 |
| Payments for the purchase of property, equipment and plant | 7 | (21,445) | (54,430) |
| Receipts from the sale of property, equipment and plant | 7 | - | - |
| Net cash flow from investing activities | | (21,445) | (51,569) |
| Net cash flow from financing activities | 1 | - | - |
| Additional capital deposits | | - | - |
| Dividends paid / Withdrawals | 8 | - | - |
| Repayment of loans and borrowings | | - | - |
| Financial lease payments | | - | - |
| Net cash flow from financing activities | | - | - |

| | | | |
|--|---|----------------------|-----------------------|
| Net increase/(decrease) in cash and cash equivalents | | (18,308) | (179,882) |
| Cash and cash equivalents at the beginning of the year | 4 | 113,001 | 292,883 |
| Cash and cash equivalents at the end of the year | | 94,693 | 113,001 |
| CASH AS PER BALANCE SHEET | | <u>94,693</u> | <u>113,001</u> |

The accompanying notes from 5 to 21 form an integral part of these financial statements

"DokuFest"
INCOME STATEMENTS FOR THE YEAR
ENDED 31.12.2024

| | | For the year ended 31.12.2024 | For the year ended 31.12.2023 |
|---|----|-------------------------------------|-------------------------------------|
| | | (Euro) | (Euro) |
| Income | 10 | 966,177 | 1,056,601 |
| Cost of goods sold | 11 | (10,583) | (15,292) |
| Gross profit/(loss) | | <u>955,594</u> | <u>1,041,308</u> |
| Other income | | - | - |
| Personnel expenses | 12 | (309,789) | (300,109) |
| Operating and administrative expenses | 13 | (605,296) | (757,024) |
| Other general expenses | 14 | - | - |
| Depreciation and amortization expenses | 6 | (27,511) | (25,679) |
| Total expenses | | <u>(942,597)</u> | <u>(1,082,811)</u> |
| Financial income | | - | - |
| Financial expenses | 15 | - | - |
| Profit/(loss) before tax | | <u>12,998</u> | <u>(41,503)</u> |
| Income tax expenses | | (1,300) | - |
| Net profit/(loss) for the period | | <u>11,698</u> | <u>(41,503)</u> |
| Other comprehensive income | | - | - |
| Total comprehensive income for the year | | <u>11,698</u> | <u>(41,503)</u> |
| | | <u>11,698</u> | <u>(41,503)</u> |

The accompanying notes from 5 to 21 form an integral part of these financial statements

"DokuFest"
Statement of Changes in Funds
For the year ended 31.12.2024

| | Surplus / deficit for the year për vitin (Euro) | Total reserve (Euro) |
|----------------------------------|---|-------------------------|
| As of 01 JANUARY 2023 | - 91,719 | 91,719 |
| Surplus / deficit for the year | - (41,503) | (41,503) |
| As of 31 JANUARY 2023 | - 50,216 | 50,216 |
| Balance as of 01 January 2024 | - 11,698 | 11,698 |
| Surplus / deficit for the year | - 61,914 | 61,914 |

1. General information

DokuFest, International Documentary and Short Film Festival, is the largest film festival in Kosovo. Each year the festival fills the cinemas and improvised screening venues around the historic center of Prizren with a selection of more than 200 hand-picked films from around the world.

In 2002, DokuFest was established with the vision of reinvigorating cinema and enriching the cultural landscape of Prizren. Over the years, it has evolved into the premier documentary and short film festival in Southeast Europe. Notably, since 2019, DokuFest has earned the esteemed status of being a BAFTA qualifying festival for short films, and in 2022, it was designated as a nominating festival for the prestigious European Film Academy.

The festival spans nine exciting days filled with captivating events, including documentary photo exhibitions, engaging debates, informative master classes, and vibrant music performances. DokuFest offers a diverse and immersive experience, celebrating the art of filmmaking while fostering dialogue and appreciation for the cinematic arts in the region.

1. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements for the Organization have been prepared on a cash basis for revenue and expenditure. The basics of measurement are described in more detail in the accounting policies set out below.

2.2 Currency of presentation

The functional currency of the Organization is the European Union currency unit Euro ("EUR"). The business financial statements are presented in Euro.

2.3 Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents are considered to be cash on hand and at bank and in operating accounts at bank with an original maturity of three months or less.

2.4. Foreign currency transactions

Foreign currency transactions are transactions undertaken by an organization in a currency other than its functional currency. Foreign currency transactions are translated into the functional currency at the exchange rate at the date of the transaction. Differences resulting from exchange rates are recognized in the statement of comprehensive income.

2.5 Accounts receivable and other receivables

Receivables are initially recognized at fair value and are subsequently carried at cost less provisions, if any. A provision is recognized when there is objective evidence that the organization will not be able to collect all amounts due according to the original terms of the receivable.

Receivables in foreign currencies are presented in Euro using the exchange rate at the reporting date.

Other accounts receivable include prepayments and other current assets. Prepayments are carried at cost less commission, if any. A prepayment is classified as non-current when the goods or services related to the prepayment are expected to be received after one year.

2.6. Inventories

The cost of inventories is generally measured at average cost. The organization treats inventories as its own assets that will be used for sale. Inventories are initially recorded at cost and then, when they are damaged, they are measured at net realizable value if the net realizable value is lower than their cost.

2.7. Equipment and machinery

An item of equipment and machinery is derecognized from the balance sheet when it is sold or retired and no future benefit is expected from its sale.

Repairs and maintenance are charged to the operating statement when the expenses are incurred.

The annual depreciation charge is calculated using the straight-line method for all categories of property

Office equipment - 20%

Heavy equipment by 10%

Buildings by 5%

2.8 Trade payables

The amounts payable is measured at cost which is the fair value of the consideration to be paid in the future for goods and services received whether billed to the business or not.

2.9 Borrowings

Borrowings are initially recognized at fair value, net of transaction costs incurred. Borrowings are then reflected at amortized cost using the effective interest method.

2.10 Contractual obligations

Contractual obligations represent the obligation of the organization to transfer goods or services to a customer and are recognized when a customer pays the consideration, or when the organization recognizes a receivable in order to reflect its unconditional right to review before the organization have transferred goods or services to the customer.

2.11 Taxes

The organization was established as a non-governmental organization; therefore, it has responsibilities and operates as an NGO under the applicable laws of Kosovo.

2.12 Revenue recognition

Grant revenues are recognized as revenue in the period in which they are paid. At the end of the year the excess amount of income in addition to expenses is treated as a balance carried forward to the next period.

2.13 Grants

Government grants are recognised in profit or loss on a systematic basis over the period in which the Organisation recognises as expenses the related costs for which the grants are intended to compensate. Specifically, Government grants, for which the primary condition is that the Organisation should benefit, or recognise non-current assets as deferred income in

the statement of financial position and be transferred to profit or loss on a systematic and rational basis over the useful life of the related asset.

Grants are recognised when there is reasonable assurance that:

- The Organisation will comply with all conditions attached to them; and
- The grants will be received.

Operating grants are recognised as income over the period necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Grants earmarked for the acquisition of assets are deferred and recognised as income over the useful life of the related asset.

2.14 Expenses recognition

Expenses incurred for generation incomes are recognized in that period in cash basis.

2.15 Employee benefits

The Organization, in the normal course of business, makes payments to the State budget of on behalf of its employees. The majority of the Organization's employees are members of the State pension plan. All such contributions to the mandatory government pension schemes are expensed when incurred. The Organization does not operate any other pension scheme or postretirement benefit plan and, consequently, has no obligation in respect of pensions.

In addition, the Organization has no material obligations to provide further benefits to current and former employees.

3. Going concern basis

The financial statements are prepared on the going concern basis, which assumes the realization of assets and the settlement of liabilities in the normal course of business.

4. Cash and cash equivalent

| On 31 December | On 31.12.2024 | On 31.12.2023 |
|---------------------------------------|----------------------|----------------------|
| | (Euro) | (Euro) |
| Money in the bank | 92,271 | 112,622 |
| Cash | 2,422 | 379 |
| Total Cash and cash equivalent | 94,693 | 113,001 |

| On Me 31 December | On 31.12.2024 | On 31.12.2023 |
|--------------------------|----------------------|----------------------|
| | (Euro) | (Euro) |
| Money in RBKO | - | - |
| Money in WISE | 453 | 453 |
| Money in Paysera | 66 | 66 |
| Money in PCB bank | 91,752 | 112,103 |
| Total | 92,271 | 112,622 |

5. Trade and other accounts receivable

| On 31 December | On 31.12.2024 | On 31.12.2023 |
|----------------------------|----------------------|----------------------|
| | (Euro) | (Euro) |
| Trade receivables - buyers | | |
| | 57 | 407 |
| Subtotal (I) | 57 | 407 |
| Prepaid expenses | - | 94 |
| Tax receivables (VAT) | 904 | 1,975 |
| Advances from employees | - | - |
| Other receivables | 2,256 | 1,812 |
| Prepayments to suppliers | 130 | - |
| Subtotal (II) | 3,290 | 3,880 |
| TOTAL (I+II) | 3,346 | 4,287 |

6. INVENTORY

| On 31 December | On 31.12.2024 | On 31.12.2023 |
|--------------------------|----------------------|----------------------|
| | (Euro) | (Euro) |
| Wholesale stocks | 4,725 | 6,742 |
| Retail stocks | - | - |
| Other stocks - materials | - | - |
| Total | 4,725 | 6,742 |

7. Property, plant and equipment

| | Property | Building | Equipment | Total |
|--|----------|----------|-----------|---------|
| As of January 1, 2023 | - | - | 232,513 | 232,513 |
| Purchases during the year | - | - | 54,430 | 54,430 |
| Sales during the year | - | - | - | - |
| Cost adjustments | - | - | (2,861) | (2,861) |
| As of December 31, 2023 | - | - | 284,082 | 284,082 |
| Purchases during the year | - | - | 21,445 | 21,445 |
| Sales during the year | - | - | - | - |
| Cost adjustments | - | - | - | - |
| As of December 31, 2024 | - | - | 305,527 | 305,527 |
| Depreciation | | | | |
| As of January 1, 2023 | - | - | 176,969 | 176,969 |
| Depreciation expense | - | - | 25,679 | 25,679 |
| Depreciation adjustment for disposal | - | - | - | - |
| As of December 31, 2023 | - | - | 202,648 | 202,648 |
| Depreciation expense | - | - | 27,511 | 27,511 |
| Depreciation adjustment for disposal | - | - | - | - |
| As of December 31, 2024 | - | - | 230,159 | 230,159 |
| | - | - | 55,544 | 55,544 |
| Net book value As of December 31, 2022 | - | - | 81,433 | 81,433 |
| As of December 31, 2023 | - | - | 75,368 | 75,368 |

8. Short-term liabilities

| On 31 December | On 31.12.2024 (Euro) | On 31.12.2023 (Euro) |
|-------------------------------------|-------------------------|-------------------------|
| Trade accounts payable | 38,242 | 42,178 |
| Subtotal (I) | 38,242 | 42,178 |
| VAT payable | - | - |
| Tax payable (salary tax, rent etc.) | 1,736 | 1,650 |
| Profit tax payable | 1,300 | - |
| Contributions payable | 2,368 | 1,813 |
| Obligation for advances received | 85 | - |
| Deferred income | 72,488 | 109,608 |
| Subtotal (II) | 77,976 | 113,070 |
| TOTAL (I+II) | 116,218 | 155,248 |

9. Income

| For the year ended December 31 | 2024 | 2023 |
|--------------------------------------|----------------|------------------|
| | (Euro) | (Euro) |
| Revenue from product sales x | 67,318 | 125,868 |
| Donations | 861,739 | 930,733 |
| Retained earnings from previous year | 37,120 | - |
| Total | 966,177 | 1,056,601 |

10. Kostoja e mallit të shitur

| For the year ended December 31 | 2024 | 2023 |
|--------------------------------|---------------|---------------|
| | (Euro) | (Euro) |
| Beginning inventory | 6,742 | 5,944 |
| Purchases during the year | 8,565 | 16,091 |
| Ending inventory | 4,725 | 6,742 |
| Cost of goods sold | 10,583 | 15,292 |

11. Salary expenses

| For the year ended 31 December | 2024 | 2023 |
|--------------------------------|----------------|----------------|
| | (Euro) | (Euro) |
| Gross salaries of staff | 295,076 | 285,879 |
| Pension contributions of staff | 14,713 | 14,230 |
| Total | 309,789 | 300,109 |

12. Operating expenses

| For the year ending December 31 | 31.12.2024 | 31.12.2023 |
|---|------------|------------|
| | (Euro) | (Euro) |
| Cash register expenses - Commercial | - | 541 |
| Hygiene expenses - Commercial | - | 961 |
| Security expenses - Commercial | 4,432 | 4,734 |
| Toilet cleaning expenses - Commercial | - | 7,668 |
| DokuKino arrangement expenses - Commercial | - | 4,555 |
| Container transportation expenses | 2,250 | - |
| Costs for tickets, posters, catalogs - Commercial | - | 8,900 |
| Costs for real.technical clearance - Commercial | 11,200 | 13,041 |
| Scenography expenses - Commercial | 4,770 | 15,292 |
| Dokunights organization expenses - | - | 4,036 |

| | | |
|--|--------|--------|
| Commercial | | |
| Advertising organization expenses - Commercial | - | 4,456 |
| Web design expenses - Commercial | - | 2,950 |
| Service expenses - Commercial | - | 44,430 |
| Material expenses | 324 | - |
| Office material expenses | 4,832 | 7,050 |
| Representative office expenses | 950 | - |
| Equipment expenses up to 1000 Euros | 12,069 | 10,662 |
| Scenography expenses | 60,514 | 40,713 |
| Ticket, poster printing expenses | 10,827 | - |
| Cash register expenses | 365 | - |
| Costs of performance | 2,079 | - |
| Generator servicing costs | 4,200 | 830 |
| Zeroing costs | 34,385 | 17,830 |
| Audit costs | 7,833 | 6,420 |
| Firm remuneration costs | 10,500 | 6,500 |
| Taxi costs | 3,765 | 3,269 |
| Advertising and marketing costs | 6,950 | 1,000 |
| Representation costs | 25,701 | 38,555 |
| Web design costs | 16,875 | 9,198 |
| Film production editing costs | 5,000 | - |
| Newspaper publication costs | 116 | 305 |
| Hygiene costs | 2,474 | - |
| Insurance costs | 760 | - |
| Space usage costs | 3,930 | 1,000 |
| Waste costs | 146 | 73 |
| Vehicle registration costs | 41 | 240 |
| Vehicle insurance costs | 53 | 365 |
| Service costs from non-res. 5% | 48,128 | 44,659 |
| Car rental costs | 100 | 245 |
| Internet costs | 1,017 | 350 |
| Quick books training costs | - | - |
| Trademark registration costs | 120 | - |
| Zoom media communication costs | 116 | 157 |
| Disinfection costs | 59 | - |
| Video tutorial creation costs | - | 2,150 |
| Photography services costs | 6,500 | 2,700 |
| Fundraising costs | 3,000 | - |
| Digital media costs workshop | 200 | - |
| Movie ticket costs | 13 | - |
| Translation equipment costs | 413 | - |
| Event management and organization costs | - | 1,300 |
| Membership costs | 1,585 | 6,260 |
| Platform development costs | 2,134 | 1,719 |
| Card and badge costs | 1,500 | - |

| | | | |
|---|--------|---|--------|
| Volunteer costs | 6,366 | | 5,975 |
| Event costs | 6,349 | | 2,056 |
| Booking costs | 1,400 | | 5,148 |
| Workshop training costs | 4,205 | - | |
| Facebook costs | 4,143 | | 3,171 |
| Application costs | 184 | - | |
| Fire extinguisher costs | 50 | - | |
| Notary and lawyer costs | 984 | | 289 |
| License costs | 1,599 | | 4,797 |
| Trailer video production costs | 4,000 | | 1,500 |
| Workshop material costs | - | | 25 |
| Strategic development costs | - | | 13,062 |
| Research and economic impact costs | 2,759 | | 7,937 |
| ITP facility renovation costs | - | | 1,990 |
| Lecturer costs | - | | 2,000 |
| Fair exhibition costs | 200 | | 1,316 |
| License costs | 150 | - | |
| Curation costs | - | | 5,900 |
| Creative work costs | - | | 5,200 |
| Cashless card costs | - | | 3,355 |
| Festival accreditation costs | - | | 560 |
| Staff training costs | 3,900 | | 340 |
| Advertising costs ng.kun. | - | | 1,000 |
| Copyright Expenses | 6,448 | | 483 |
| Copyright Expenses ng.k. | 28,572 | | 15,791 |
| Expenses for bank prov. | 5,849 | | 6,819 |
| Expenses for office maintenance | 551 | - | |
| Expenses for parking | 34 | - | |
| Expenses for home loan | 600 | - | |
| Expenses for online software | 839 | - | |
| Expenses for mailchimp | 197 | - | |
| Expenses for printing and photocopying | 85 | - | |
| Expenses for screening fee | 550 | - | |
| Expenses for premium plan | 877 | - | |
| Expenses for human resources training | 249 | - | |
| Expenses for diesel fuel | 728 | - | |
| Expenses for translation and subtitling | 19,275 | | 19,428 |
| Expenses for vehicle maintenance | 1,069 | | 676 |
| Expenses for official travel | 16,811 | | 11,258 |
| Expenses for accounting | 4,500 | | 3,600 |
| Expenses for workshops | - | | 3,600 |
| Expenses for postage and delivery | - | | 534 |
| Expenses for donation projects | 7,029 | | 90,642 |
| Expenses for subgrants | 14,000 | | 24,520 |
| Expenses for rent | 15,921 | | 18,612 |

| | | |
|------------------------------------|----------------|----------------|
| Expenses for equipment rental | - | 280 |
| Expenses for hotels | 61,789 | 64,399 |
| Expenses for fuels | 6,831 | 9,267 |
| Expenses for telephone | 1,596 | 645 |
| Expenses for electricity | 2,755 | 3,001 |
| Expenses for guest travel-tickets | 40,077 | 50,126 |
| Expenses for transportation | 5,940 | 9,715 |
| Expenses for taxes | 40 | - |
| Expenses for forwarders | - | 130 |
| Expenses for foreign services | 215 | 5,300 |
| Expenses for services abroad ng.k. | 338 | 500 |
| Non-deductible expenses | 23,018 | 36,964 |
| 1 | 605,296 | 757,024 |

13. Contingencies and obligations

13.1. Legal matters

For the year ended 31 December 2024, the organization does not have any contingent liabilities that require disclosure in its financial statements.

14. Events after the reporting date

There are no significant events after the reporting date that may require adjustments or disclosure in the financial statements.

DOKUFEST

(in EUR)

| Nr. | Donations | 2024 | 2023 |
|------------|--|-------------|-------------|
| 1 | British Council - 2023 | 19,980 | 19,979 |
| 2 | EU - How i see you | 31,108 | - |
| 3 | Focus Ukraine | 28,284 | - |
| 4 | Giz - Germany:GIZ - Digital Film Innovation 2024-2025 | 19,994 | - |
| 5 | Giz - Germany:GIZ - Digital Skills Factory 2022 | 17,137 | - |
| 6 | Amb. Dutch - Project Matra KIST Plus | 17,577 | 79,944 |
| 7 | Amb. Dutch - Matra KIST Project | - | 8,738 |
| 8 | NED:2022-0636 | 66,814 | 68,485 |
| 9 | Prince Claus Fund:Prince Claus Fund - 2024 | 20,000 | 28,000 |
| 10 | RBF - Rockefeller Brothers Fund | 31,731 | 32,427 |
| 11 | Scottish Documentary Institute 1 | 23,488 | - |
| 12 | Swedish International Development for Agency - SIDA | - | 86,471 |
| 13 | Swedish International Development for Agency - SIDA 2024- 2028 | 175,909 | - |
| 14 | Smart Balkans | 22,289 | 9,575 |
| 15 | OSCE:OSCE 2024 | 20,730 | - |
| 16 | Austrian Embassy | 3,022 | 3,006 |
| 17 | French Embassy | 7,262 | 4,000 |
| 18 | German Embassy | 5,017 | 3,000 |
| 19 | Atlantik Group Sh.P.K | 3,000 | - |
| 20 | British Council | 3,014 | - |
| 21 | Buçaj | 15,000 | 7,000 |
| 22 | Diarko SHPK | 2,000 | - |
| 23 | G Project SHPK | 10,000 | - |
| 24 | Goethe Institut Sarajevo | 3,500 | 10,000 |
| 25 | HLC Kosovo | 6,710 | - |
| 26 | IPKO Telecommunications:IPKO Telecommunications LL.C 2024 | 30,000 | - |
| 27 | Municipality of Prizren - Project | - | 48,551 |
| 28 | Municipality of Prizren - Festival | 70,000 | 70,000 |
| 29 | Lumbardhi - (O.J.Q) | 3,004 | - |
| 30 | Meridian Corporation LLC | 3,500 | 3,500 |
| 31 | Ministry of Culture, Youth and Sports - MCRS | 90,000 | 100,000 |
| 32 | OSCE:OSCE - 2023 Project | 9,800 | - |
| 33 | OSCE 2024 | 19,544 | - |
| 34 | PastaFasta SHPK | 3,000 | - |
| 35 | Pomilio Blumm Srl | 4,775 | - |
| 36 | ProCredit Bank SH.A.:ProCredit Bank 2024 | 70,000 | 77,600 |
| 37 | Solar Cinema Donation | 50 | - |
| 38 | Tafaj & Co SHPK | 3,000 | - |
| 39 | Uje Rugove | 1,500 | - |
| 40 | Kosovo Cinema Center | - | 6,000 |
| 41 | The Swiss Federal Department of Foreign Affairs - FDFA | - | 9,994 |
| 42 | Finnish Embassy | - | 700 |
| 43 | Israel Embassy | - | 606 |

| | | | |
|----|---|----------------|----------------|
| 44 | Kosmonte Food Shpk | - | 10,000 |
| 45 | Royal Beverage LLC | - | 5,000 |
| 46 | Neptun Shpk | - | 20,000 |
| 47 | Municipality of Prizren | - | 6,000 |
| 48 | British Embassy | - | 4,692 |
| 49 | Doc. Dream - Czech Republic | - | 1,969 |
| 50 | Kooperativa - Regional Platform for Culture | - | 800 |
| 51 | JT International Luxembourg | - | 9,355 |
| | Total Donations | 861,739 | 735,392 |