



OPEN DIALOGUE

Open Dialogue Foundation
Rond-point Schuman 6/5
1040 Brussels
Belgium

Open Dialogue Foundation
ul. Pirenejska 2C
01-493 Warsaw
Poland

Warsaw, date: 3 October 2023

**THE FINANCIAL STATEMENTS OF
THE OPEN DIALOGUE FOUNDATION
01-493 WARSAW, UL. PIRENEJSKA 2C

- THE SUPPLEMENTARY INFORMATION AND EXPLANATIONS
AS PER 2022**



INTRODUCTION TO THE FINANCIAL STATEMENTS

General Information

1. Corporate name, domicile and address, or residence and home address, the entity's principal activity and its number in the relevant court register or record

Paweł Świdorski and Ivan Sherstyuk founded the Open Dialogue Foundation domiciled in Warsaw, at ul Pirenejska 2c, 01-493 Warsaw, by virtue of a notarial deed, which was drafted on 9 December 2009, and marked with Repertory a No. 3938/2009.

The Foundation was entered into the National Court Register - Register of Associations, Other Social Organisations and Trade Unions, Foundations and Independent Public Health Care Institutions, by virtue of a decision issued by the District Court in Lublin, 11th Commercial Division, on 12 April 2010 under KRS No. 0000353754. On 17 May 2010, the Inland Revenue Office in Lublin assigned the Foundation its unique tax identification number [i.e. NIP] 7123206033. The Statistical Office designated the Foundation with the following REGON statistical number: - 060615226, and PKD [Polish Classification of Business Activities] No. 9499Z - Activities of other membership organisations not classified elsewhere.

The Foundation's objective is to protect human rights, democracy and the rule of law in the post-Soviet area and in European countries where these values are threatened.

2. Specification of the duration of the entity's operations, if limited

The Foundation has been established for an unlimited period of time.

3. Specification of the period covered by the financial statements

The financial statements cover the period from 01 January 2022 until 31 December 2022.

4. An indication that the financial statements include aggregate figures if the entity has internal organisational units that draw up separate financial statements.

The entity does not draw up any combined financial statements.

5. An indication of whether the financial statements have been drawn up on the assumption that the entity will continue to operate as a going concern in the foreseeable future and whether there are any circumstances indicating a threat to the entity continuing

**to operate as a going concern**

These financial statements have been drawn up on the assumption that the entity shall continue its statutory operations, taking advantage of the current assets being at its disposal as per 31 December 2022, and anticipated income from donations and grants in 2023. No circumstances that may indicate any threat to the continuation of the Foundation's activities in the following years have been identified.

6. In the case of financial statements drawn up for the period during which the merger occurred, an indication that these are the financial statements drawn up for the period following the merger, and an indication of the method of accounting for the merger (acquisition, pooling of interests)

Not applicable.

7. Overview of the accounting policies adopted, including the methods of valuation of assets and liabilities (including depreciation and amortisation thereof), the determination of the financial result and the method of preparation of the financial statements to the extent that the law permits the entity to make such a choice.

The task of maintaining the books of accounts was entrusted to Ms Magdalena Pietrzak, the holder of Licence No. 26800/01, operating as a business entity providing professional accounting services under the following brand: Adiutor Group Sp. z o.o., domiciled at ul. Pirenejska 2C, Warsaw.

The Foundation's accounting documents are processed and recorded at the above location.

The financial statements have been drawn up on the basis of the books of accounts maintained during the financial year in accordance with the adopted accounting principles (policies) determining the following:

- the financial year set from 1 January to 31 December;
- internal rules for the valuation of assets and liabilities;
- the rules for keeping the accounts, taking account of the provisions of the Accounting Act of 29 September 1994, as amended. The content of the present financial statements reflects the legal status as per 31 December 2022.

The assets and liabilities reported in the balance sheet at the end of the financial year have



been valued using the following valuation methods resulting from the adopted accounting policies:

- short-term receivables in accordance with their actual payable amounts, based on a prudent estimate;
- short-term investments at their nominal values;
- short-term liabilities in accordance with their actual payable amounts;
- statutory fund - at its nominal value;
- accrued income at the nominal value of the grants received.

The financial result recorded in a given financial year includes all revenues generated, as well as the correlated costs in accordance with the accrual basis, the rule of proportionality of income vs. costs, and the prudent valuation principle.



SUPPLEMENTARY INFORMATION AND EXPLANATIONS

1. SUPPLEMENTARY INFORMATION ABOUT THE ASSETS**• Fixed Assets**

1) detailed scope of changes in the value of fixed assets, intangible assets and long-term investments by type group, including the balances of these assets at the beginning of the financial year, as well as their increases and decreases due to: asset revaluations, acquisitions, disposals, internal movements and closing balances and, for depreciable assets, a similar presentation of balances and titles of changes in depreciation or amortisation to date

• Initial asset values

Name of the fixed asset:	Year 2021	Increase	Decrease	Year 2022
Intangible assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Tangible fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Real estate	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
General-purpose machinery and appliances	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Means of transport	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Other types of fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Total:	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00

• Depreciation

Name of the fixed asset:	Year 2021	Increase	Decrease	Year 2022
Intangible assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Tangible fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Real estate	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
General-purpose machinery and appliances	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00



Means of transport	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Other types of fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Total:	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00

2) amount of impairment losses on non-current assets made during the financial year, separately for long-term non-financial assets and long-term financial assets

Not reported.

3) the amount of costs of completed development work and the amount of goodwill, and an explanation of the period for their write-off, as defined in Articles 33(3) and 44b(10) respectively.

Not reported.

4) the value of land in perpetual leasehold

Not reported.

5) the value of tangible assets not depreciated or amortised by the entity, used by virtue of rental, lease or other agreements, also including leasing contracts

In 2021, the Foundation subleased premises located at ul. Pirenejaska 2c, Warsaw – the rental charges amounted to PLN 738.00.

6) the number and value of securities or equity interests, exchangeable debentures, warrants and options held, with an indication of the rights they confer on their holders

Not reported.

7) information on impairment losses on receivables, with an indication of the balance at the beginning of the financial year, increases, utilisation, reversals and the balance at the end of the financial year

Not reported.



- **Current assets**

- **Short-term receivables**

SPECIFICATION	31 Dec. 2021	31 Dec. 2022	
1. Receivables from suppliers and customers	PLN 0.00	o	PLN 0.00
2. Settlements with employees	PLN 0.00	o	PLN 0.00
3. Deposits paid	PLN 0.00	o	PLN 0.00
4. Amounts due from the state budget	PLN 0.00	o	PLN 0.00
5. Other accounts to be clarified	PLN 0.00	o	PLN 0.00
Total:	PLN 0.00	o	PLN 0.00

- **Short-term investments**

SPECIFICATION	31 Dec. 2021	31 Dec. 2022	
1. Cash in hand	PLN 92.88	o	PLN 92.88
2. Cash deposited on current bank accounts	PLN 117.79	o	PLN 80.61
Total	PLN 210.67	o	PLN 173.49

2. SUPPLEMENTARY INFORMATION ABOUT THE LIABILITIES

8) data on the ownership structure of the subscribed capital and the number and nominal value of the subscribed shares, including preference shares

- **The Foundation's equity**

The equity fund comprises the statutory fund and the financial result for the year, being the excess of income over costs.

9) status reported as per the beginning of the financial year, increases and utilisation, and the closing balance of the reserve capital (funds), capital reserves and the revaluation



capital (fund), insofar as the entity does not prepare a statement of changes in equity

Not reported.

10) proposed terms of profit-sharing or compensation for the loss reported in the financial year

Financial result - a balance sheet loss of **PLN 6 717.18** will be covered from profit generated in future years

data on the status of provisions by purpose at the beginning of the financial year, increases, utilisation, dissolution and the closing balance thereof

Not reported.

11) classification of long-term liabilities according to balance sheet items with contractual repayment period remaining after the balance sheet date:

a) under 1 year;

b) from 1 to 3 years;

c) from 3 to 5 years;

d) over 5 years

No long-term liabilities have been reported.

• **Short-term liabilities**

Specification	31 Dec. 2021	31 Dec. 2022	
1. Liabilities in favour of suppliers	PLN 220.17	o	PLN 6 924.17
2. PIT4 tax return payables	PLN 0.00	o	PLN 0.00
3. Payroll liabilities	PLN 0.00	o	PLN 0.00
4. Liabilities in favour of the Social Insurance Company [i.e. ZUS]	PLN 0.00	o	PLN 0.00
5. Other settlements with employees	PLN 0.00	o	PLN 0.00
6. Other types of liabilities	PLN 0.00	o	PLN 0.00
7. CIT-8 tax return payables	PLN 24.00	o	PLN 0.00



8. Loans	PLN 5 358.50	o	PLN 5 358.50
Total:	PLN 5 602.67	o	PLN 12 282.67

12) the total amount of liabilities collateralised on the entity's assets with an indication of the nature and form of these securities

Not reported.

13) a list of significant items of prepayments and accrued income, including the amount of prepayments representing the difference between the value of financial assets received and the liability to pay for them

o Short-term accruals

Not reported.

o Deferred income

Not reported.

14) whenever an asset or liability is disclosed under more than one balance sheet item, the relationship between those items; this applies in particular to the distinction between long-term and short-term receivables and liabilities

Not reported.

15) the total amount of contingent liabilities, including guarantees and sureties granted by the entity, also including promissory notes, not shown in the balance sheet, with an indication of the liabilities secured on the entity's assets and the nature and form of these securities; information on contingent liabilities for pensions and similar benefits and for related or associated undertakings should be shown separately

Not reported.

16) where assets that are not classified as financial instruments are measured at fair value:

a) material assumptions applied in determining fair value, where the data used to determine that value is not derived from an active market;

b) for each category of asset that has not been classified as a financial instrument, the fair



value as recognised in the balance sheet and, as appropriate, the effects of the revaluation included in financial income or expenses or credited to revaluation reserve (fund) during the reporting period;

c) a table of changes in the revaluation reserve (fund) comprising the opening and closing balances of the reserve (fund) and its increases and decreases during the financial year

Not reported.



3. EXPLANATIONS TO THE PROFIT AND LOSS ACCOUNT

3.1 Structure of income:

• Income on statutory activities

1. Income received from institutional donors for a total of **PLN 10,887,022.90**, including:

	SPECIFICATION OF DONORS	31.12.2021	31.12.2022	COUNTRY
1	Open Dialogue Foundation - Poland	PLN 0.00	PLN 5 285 386.44	Poland
2	OnelostPixel Ltd	PLN 0.00	PLN 1 655 499.20	Cyprus
3	Nova Ukraine	PLN 0.00	PLN 902 300.00	US
4	Airbnb Org Inc.	PLN 0.00	PLN 756 410.00	US
5	Freedom Kazakhstan Foundation	PLN 411 821.21	PLN 0.00	US
6	Ferrymonte Limited	PLN 0.00	PLN 332 213.00	Cyprus
7	Catella Residential Investment Management GmbH	PLN 0.00	PLN 239 620.00	Germany
8	Unterstützung von Gefangene und Menschen im Rechtskonflikt e.V.	PLN 0.00	PLN 238 035.00	Germany
9	Exefast Sp. z o.o.	PLN 0.00	PLN 207 877.30	Poland
10	People Loving People Inc.	PLN 0.00	PLN 144 102.00	US
11	Packopack Sp. z o.o.	PLN 0.00	PLN 121 328.87	Poland
12	Mediawayss Sp. z o.o.	PLN 0.00	PLN 87 820.00	Poland
13	European Producers Club (CPC)	PLN 0.00	PLN 81 249.00	France
14	Fundacja To Się Uda	PLN 0.00	PLN 80 000.00	Poland
15	Catella IM Benelux B.V.	PLN 0.00	PLN 70 831.50	The Netherlands
16	Software Mansion S.A.	PLN 0.00	PLN 70 000.00	Poland
17	Grains of Good Foundation	PLN 0.00	PLN 59 263.08	US
18	AI Capital Management LLC	PLN 0.00	PLN 58 126.24	Cyprus
19	Natalex S.A.	PLN 0.00	PLN 48 429.00	Poland
20	Exsol Sp. z o.o.	PLN 0.00	PLN 46 000.00	Poland
21	Symphony Solutions B.V.	PLN 0.00	PLN 42 806.24	The Netherlands
22	Poll-Nussbaumer Sp. z o.o.	PLN 0.00	PLN 42 282.24	Poland
23	Ingram Micro Sp. z o.o.	PLN 0.00	PLN 25 624.28	Poland



24	The Russian-speaking Congregation of the Baptist Church	PLN 0.00	PLN 23 941.42	Poland
25	Polcode Sp. z o.o.	PLN 0.00	PLN 25 000.00	Poland
26	OptiBuy Sp. z o.o.	PLN 0.00	PLN 20 000.00	Poland
27	Ukrainian Association of New Zealand	PLN 0.00	PLN 18 000.00	New Zealand
28	Kulczyk Foundation	PLN 0.00	PLN 17 000.00	Poland
29	Grupa Eskadra Sp. z o.o.	PLN 0.00	PLN 15 500.00	Poland
30	EP Energo Mineral Sp. z o.o.	PLN 0.00	PLN 15 000.00	Poland

31	Synthos S.A.	PLN 0.00	PLN 15 000.00	Poland
32	Ebicom Sp. z o.o.	PLN 0.00	PLN 14 656.32	Poland
33	Teikametrics Inc.	PLN 0.00	PLN 14 500.00	US
34	Ł.Shop (Socium Media Sp. z o.o.)	PLN 0.00	PLN 12 000.00	Poland
35	Eskadra Agencja Reklamowa Sp. z o.o.	PLN 0.00	PLN 11 500.00	Poland
36	Moto-Profil Sp. z o.o.	PLN 0.00	PLN 10 521.00	Poland
37	ITEO Sp. z o.o.	PLN 0.00	PLN 10 000.00	Poland
38	Consultants United Sp. z o.o.	PLN 0.00	PLN 10 000.00	Poland
39	Petcube, Inc.	PLN 0.00	PLN 8 432.03	US
40	SWORD Sp. z o.o. Sp. k.	PLN 0.00	PLN 8 134.89	Poland
41	The Committee for the Defense of Democracy [i.e.KOD]	PLN 0.00	PLN 6 400.00	Poland
42	Kumquat Coffee Co.	PLN 0.00	PLN 5 584.00	USA
43	Chucklefish Limited	PLN 0.00	PLN 5 202.85	UK
44	DFM Poland Sp. z o.o.	PLN 0.00	PLN 5 000.00	Poland
45	QTF Poland Sp. z o.o.	PLN 0.00	PLN 4 000.00	Poland
46	Open Dialogue Foundation (Belgium)	PLN 3 611.73	PLN 0.00	Belgium
47	Isolution Sp. z o.o.	PLN 0.00	PLN 2 800.00	Poland
48	Cedesa Limited	PLN 0.00	PLN 2 700.00	UK
49	Freedom Foundation	PLN 0.00	PLN 2 094.00	Poland
50	Amateur Aviation Association - Jurassic Aviation Club	PLN 0.00	PLN 1 630.00	Poland
51	Cosmose Sp. z o.o.	PLN 0.00	PLN 1 500.00	Poland
52	Agroline Sp. z o.o. Sp.k.	PLN 0.00	PLN 1 260.00	Poland
53	Less Waste Foundation	PLN 0.00	PLN 1 100.00	Poland
54	Diamond Shine Cleaning Limited	PLN 0.00	PLN 1 000.00	UK
55	Getaway International Sp. z o.o.	PLN 0.00	PLN 1 000.00	Poland
56	Coalition for the Youth Foundation	PLN 0.00	PLN 720.00	Poland
57	CONNAISSEUR Art Gallery	PLN 0.00	PLN 333.00	Poland
58	All4office Sp. z o.o.	PLN 0.00	PLN 300.00	Poland
59	Warszyca Foundation	PLN 0.00	PLN 10.00	Poland
Total:		PLN 415 432.94	PLN 10 887 022.90	

2. Income received from individual donors for a total of **PLN 7 077 475.55**, including

	OVERVIEW OF THE MAJOR DONORS	31.12.2021	31.12.2022	COUNTRY
1	Kateryna Polyakova	PLN 0.00	PLN 1 151 039.40	UK
2	Alfredo Francesco Braga Illa Alvise	PLN 0.00	PLN 279 430.00	Italy
3	Maiia Kochan	PLN 0.00	PLN 175 640.00	Ukraine
4	Hermann Bruhn	PLN 0.00	PLN 169 501.50	Germany
5	Taras Plytko	PLN 0.00	PLN 157 251.62	Hungary
6	Anna Oksanichenko	PLN 0.00	PLN 99 020.00	Ukraine
7	Pawet Marczyński	PLN 0.00	PLN 90 000.00	US
8	Iryna Mykh	PLN 0.00	PLN 37 823.17	Germany
9	Iryna Berezii	PLN 0.00	PLN 81 922.00	Ukraine
10	Sergii Greben	PLN 0.00	PLN 67 715.60	Poland
11	Tanya Arvind Dubash	PLN 0.00	PLN 65 877.00	India
12	Tamara Bushchenko	PLN 0.00	PLN 60 418.00	Ukraine
13	Pawel Turczyk	PLN 0.00	PLN 57 792.30	Canada
14	Olha Andrusenko	PLN 0.00	PLN 57 508.80	Switzerland
15	Taras Yosypenko	PLN 0.00	PLN 56 393.00	Ukraine
16	Lidia Lobrow	PLN 0.00	PLN 54 709.63	US
17	Donald Bowser	PLN 0.00	PLN 50 541.39	Canada
18	Ostap Turchyniak	PLN 0.00	PLN 46 270.00	Ukraine
19	Mykola Gereshuk	PLN 0.00	PLN 45 144.00	Ukraine
20	Florian Hofreither	PLN 0.00	PLN 45 000.00	Poland
21	Mariia Romanenko	PLN 0.00	PLN 36 500.00	Poland
22	Oleksandr Kovalchuk	PLN 0.00	PLN 33 779.00	Ukraine
23	Viktoriia Odnoiko	PLN 0.00	PLN 26 799.10	Ukraine
24	Petro Yaremenko	PLN 0.00	PLN 26 733.00	Ukraine
25	Edward S. Ma	PLN 0.00	PLN 25 690.20	US
26	Oleksandr Myroshnichenko	PLN 0.00	PLN 25 500.00	Unspecified
27	Dorota Śleziak	PLN 0.00	PLN 24 950.00	Poland
28	Maksym Shersten	PLN 0.00	PLN 24 000.00	Unspecified
29	Patricia Eisenbeiss	PLN 0.00	PLN 23 527.50	Germany
30	Peter Rakowsky	PLN 0.00	PLN 23 023.26	US
31	Anna Hermakivska	PLN 0.00	PLN 22 950.00	Ukraine
32	Olena Klishevskva	PLN 0.00	PLN 21 410.79	Ukraine

33	Maciej Zabojszcz	PLN 0.00	PLN 20 070.00	Poland
34	Oleksandra Hlushchenko	PLN 0.00	PLN 20 047.50	Ukraine
35	Jeremy Stoke	PLN 0.00	PLN 19 500.00	UK
36	Maryna Lirilchenko	PLN 0.00	PLN 18 900.00	Ukraine

37	Andrii Holiak	PLN 0.00	PLN 18 000.00	Unspecifie d
38	Oleksandr Kovalchuck	PLN 0.00	PLN 17 272.00	Ukraine
39	Natalia Tkaczuk	PLN 0.00	PLN 15 500.00	Poland
40	Jan Orzechowski	PLN 0.00	PLN 15 000.00	Poland
41	Piotr Bucki	PLN 0.00	PLN 15 000.00	Poland
42	Viktoriia Pastukhova	PLN 0.00	PLN 14 108.00	Ukraine
43	Robert Szustkowski	PLN 0.00	PLN 14 100.00	Poland
44	Pavlo Konyk	PLN 0.00	PLN 13 725.00	Ukraine
45	Kateryna Davydkova	PLN 0.00	PLN 13 548.81	Ukraine
46	Dmytro Havryshchuk	PLN 0.00	PLN 12 500.00	Ukraine
47	Marek Dwulit	PLN 0.00	PLN 12 246.41	US
48	Yuriy Didevych	PLN 0.00	PLN 11 758.80	Germany
49	Mateusz Zmyślony	PLN 0.00	PLN 11 500.00	Poland
50	Matthew Snyder	PLN 0.00	PLN 11 035.92	US
51	Jeffrey Garrison	PLN 0.00	PLN 10 733.75	Poland
52	Mykola Melnyk	PLN 0.00	PLN 10 315.41	Lithuania
53	Andrzej Dębiec	PLN 0.00	PLN 10 000.00	Poland
54	Andrzej Duda	PLN 0.00	PLN 10 000.00	Poland
55	Marek Wieczorek	PLN 0.00	PLN 10 000.00	Poland
56	Marek Zadrozny	PLN 0.00	PLN 10 000.00	Poland
57	Poul Dalgaard	PLN 0.00	PLN 10 000.00	Dania
58	Sebastian Szymański	PLN 0.00	PLN 10 000.00	Poland
59	Tomasz Kaczmarczyk	PLN 0.00	PLN 10 000.00	Poland
60	Ewelina Marczyńska	PLN 0.00	PLN 9 609.65	US
61	Dariusz Biecki	PLN 0.00	PLN 9 580.00	Poland
62	Richard Ring	PLN 0.00	PLN 9 081.04	US
63	Mariia Semashkina	PLN 0.00	PLN 8 900.00	Ukraine
64	Henryka Kwiatkowska	PLN 0.00	PLN 8 000.00	Poland
65	Robert Pasternak	PLN 0.00	PLN 8 000.00	Poland
66	Wojciech Wylon	PLN 0.00	PLN 8 000.00	Poland
67	Mykhailo Malenkov	PLN 0.00	PLN 7 900.00	Unspecifie d
68	Nataliia Oryabinska	PLN 0.00	PLN 7 900.00	Ukraine

69	Dmitry Shurov	PLN 0.00	PLN 7 584.00	Ukraine
70	Igor Tracz	PLN 0.00	PLN 7 552.00	Poland
71	Bartosz Borkowski	PLN 0.00	PLN 7 500.00	Poland
72	Liliia Baluk	PLN 0.00	PLN 7 400.00	Poland
73	Oleksii Moisia	PLN 0.00	PLN 7 150.00	Ukraine
74	Andriy Savych	PLN 0.00	PLN 7 000.00	Ukraine
75	Grzegorz Zając	PLN 0.00	PLN 7 000.00	Poland
76	Magdalena Ziębińska	PLN 0.00	PLN 7 000.00	Poland

77	Michał Strzelecki	PLN 0.00	PLN 7 000.00	Poland
78	Anatoliy Barskiy	PLN 0.00	PLN 6 885.22	Ukraine
79	Marian Olenych	PLN 0.00	PLN 6 820.00	Ukraine
81	Viktoriiia Ovsianytska	PLN 0.00	PLN 6 650.00	Poland
82	Sławomir Szmytkowski	PLN 0.00	PLN 6 599.00	Poland
83	Krzysztof Główka	PLN 0.00	PLN 6 350.00	Poland
84	Bartosz Dworak	PLN 0.00	PLN 6 250.00	Poland
85	Veronika Limina	PLN 0.00	PLN 6 085.00	Ukraine
86	Nadiya Potovska	PLN 0.00	PLN 6 000.00	Ukraine
87	Igor Kotelianets	PLN 0.00	PLN 5 750.55	Ukraine
88	Michał Harasimowicz	PLN 0.00	PLN 5 700.00	Poland
89	Stefan Weichert	PLN 0.00	PLN 5 700.00	Dania
90	Kateryna Saienko	PLN 0.00	PLN 5 618.00	Unspecified
91	Vitalii Kotylo	PLN 0.00	PLN 5 490.00	Poland
92	Yevhenii Levchenko	PLN 0.00	PLN 5 257.00	Ukraine
93	Aleksandra Łucak	PLN 0.00	PLN 5 250.00	Poland
94	Mariia Kryzhanovych	PLN 0.00	PLN 5 202.73	US
95	Michał Bialek	PLN 0.00	PLN 5 100.00	Poland
96	Andrzej Dobrzyński	PLN 0.00	PLN 5 000.00	Poland
97	Andrzej Paryska	PLN 0.00	PLN 5 000.00	Poland
98	Bogna Galas	PLN 0.00	PLN 5 000.00	Poland
99	Elżbieta Senkus	PLN 0.00	PLN 5 000.00	Poland
100	Jarostaw Zawadzki	PLN 0.00	PLN 5 000.00	Poland
101	Kuba Czerpak	PLN 0.00	PLN 5 000.00	Poland
102	Maciej Kaczmarski	PLN 0.00	PLN 5 000.00	Poland
103	Marco Furlan	PLN 0.00	PLN 5 000.00	Unspecified
104	Mauro Martino	PLN 0.00	PLN 5 000.00	Poland
105	Mieczysław Litwin	PLN 0.00	PLN 5 000.00	Poland
106	Piotr Guzik	PLN 0.00	PLN 5 000.00	Poland
107	Wojciech Marchwicki	PLN 0.00	PLN 5 000.00	Poland
Total:		PLN 0.00	PLN 3 831 586.05	

The above listings include fundraising boxes, proceeds to bank accounts, funds received through Stripe, PayPal and Benevity platforms, as well as revenues generated through online campaigns (so-called crowdfunding) to raise funds for the defence of the rule of law in Poland, human rights in Karakalpakstan (i.e. an autonomous region in Uzbekistan where mass public protests erupted in July 2022) and - most importantly - support for Ukraine in the wake of Russian aggression through Zrzutka.pl fundraiser.

Donor overviews for the reporting year present all identified institutional donors (regardless of the amounts of their respective contributions) and all identified individual donors whose contribution amounts were greater than or equal to PLN 5,000.

The total number of donors supporting the Open Dialogue Foundation in 2022 comprised 16,615 entities and individuals, of which 16,556 were individual donors. This means that individual donors accounted for 39.40% of the value of donations, and 59 institutional donors accounted for 60.60% (excluding the value of in-kind donations and unpaid services presented in the ensuing accounts).

The Foundation was unable to identify some of the donors who contributed to fundraising boxes (i.e. public fundraising campaigns) and via the above-mentioned online services, without disclosing their personal data (or using data that was obviously false, e.g. by nicknaming themselves after mass culture protagonists, or conveying their unique "greetings" to the Russian authorities).

Identification of a donor's country of origin, whenever possible, was performed the basis of bank information, or other data provided via the various platforms in transfer confirmations (by the payer's home country bank). In some cases, general information available on the Internet served as an auxiliary source. In the event of unresolvable doubts concerning the identity of donors, such donors were classified as "unidentified."

Below please see an auxiliary overview of campaigns conducted via Zrzutka.pl fundraiser, and funds transferred to the Foundation's account in the reporting year:

	NAME OF THE FUNDRAISER:	TOTAL PAYMENTS:
1	Support for Ukraine	PLN 3 226 353.47
2	Support for Polish volunteers in Ukraine	PLN 437 585.36
3	Pickup truck for Ukrainian drone operators	PLN 323 161.53
4	Drones for Ukraine	PLN 50 057.39
5	Support for Ukrainian Independent Mothers' Homes	PLN 30 595.00
6	Support a voluntary worker on the battlefield – via zrzutka Onet.pl	PLN 30 404.00
7	Car for the Ukrainian Army's reconnaissance unit	PLN 23 944.30
8	Ambulance for the ZSU unit in Donetsk region	PLN 12 407.00
9	Let's defend human rights and the rule of law	PLN 4 183.00
10	Free political prisoners in Karakalpakstan	PLN 2 300.00
11	The Law and Justice's "Lists of Disgrace"	PLN 416.00
	Total:	PLN 4 141 407.05

In the reporting year, the Foundation conducted a public fundraising campaign (within the meaning of the Law of March 14, 2014 on the principles of carrying out public fundraising campaigns) in accordance with Permit No. 2022/1415/OR issued by the Minister of Internal Affairs and Administration. **Within the framework of a fundraiser called: "Help Ukraine and its Defenders", the amount of PLN 73,677.63 was collected** (such amount was reported in the above specification of income from statutory activities).

3. Income derived from in-kind donations for a total of PLN 310,329.17, including specifically:



	DONOR'S NAME	SUBJECT OF THE DONATION	VALUE	COUNTRY
1	NFM Production Sp. z o. o.	Tactical (thermal) clothing, protective/ tactical equipment for soldiers (protectors, holsters, camouflage cloaks, bags, ballistic plate pouches for bulletproof vests i.e. so-called carriers).	PLN 222 045.27	Poland
2	Softy Labs Sp. z o.o.	Tactical first-aid kits, thermal jackets, sleeping mats, head torches, uniforms, OJI Mini SE drones	PLN 76 170.00	Poland
3	Aneta Dunphy	Medicines and first aid supplies	PLN 10 800.00	Ireland
4	Meble Wojcik Sp. z o.o.	Desks and tables	PLN 1 313.90	Poland
Total:			PLN 310 329.17	

4. Income derived from provided unpaid services for a total of **PLN 5 403 637.97**, including specifically:

	DONOR'S NAME	SCOPE OF SERVICES	VALUE	COUNTRY
1	Airbnb.org, Inc.	Accommodation for refugees	PLN 4 975 008.00	US
2	Google Ireland Limited	Providing Internet access services	PLN 408 629.97	US
3	Iwona Staroszczyk	Leasing of a Dacia Logan vehicle	PLN 20 000.00	Poland
Total:			PLN 5 403 637.97	

The total amount of income generated by the Open Dialogue Foundation on its statutory activities (i.e. institutional donors, individual donors, in-kind donations and unpaid services) in 2022 amounted to PLN 23,678,465.59.

The Foundation also earned income from its paid statutory activities in the amount of

PLN 441 219.00.

1) by virtue of its cooperation **with the office of Róża Grafín von Thun und Hohenstein, Member of the European Parliament.** Such income was related to the elaboration of analytical texts related to the socio-political situation in Kazakhstan (with particular emphasis on Kazakhstan's relations with the EU and the human rights situation in that country): **PLN 3556.25.**

2) **by virtue of sales of protective and medical equipment (including first aid kits for Ukraine): PLN 437,662.75.** This entry specifically refers to invoice No. 1/2022 issued in February 2022 to the American NGO named: Nova Ukraine, and this form of financing aid to Ukraine was adopted at the request of the counterparty. With the funds received, the Foundation placed an order for the aforementioned equipment, including bulletproof vests, which were then distributed among Ukrainian soldiers. In the following months, Nova Ukraine supported the Foundation's activities in the form of donations intended to co-finance its statutory activities (as presented on the list of institutional donors).

The total amount of income generated from statutory activities and paid statutory activities was PLN 24 119 684.59.

- **Income from business activities** - the entity was not engaged in business activities in 2022.

- **Other operating income**

SPECIFICATION	31 Dec. 2021	31 Dec. 2022	
1. Accounting for overpaid VAT	PLN 0.00	o	PLN 0.00
2. Clearing of settlement account balances	PLN 0.00	o	PLN 0.00
3. Reconciliation of VAT	PLN 0.00	o	PLN 1.33
Total	PLN 0.00	o	PLN 1.33

• **Financial income**

SPECIFICATION	31 Dec. 2021	31 Dec. 2022
1. Interest on funds held in a bank account	PLN 0.00	o PLN 0.00
2. Exchange rate gains	PLN 0.00	o PLN 0.00
Total	PLN 0.00	o PLN 0.00

• **Total income**

	SPECIFICATION	31.12.2021	31.12.2022
1	Income from statutory activities	PLN 854 982.94	PLN 23 678 465.59
	- individual donors	PLN 31 676.15	PLN 7 077 475.55
	- institutional donors	PLN 415 432.94	PLN 10 887 022.90
	- donations in kind	PLN 0.00	PLN 310 329. 17
	- unpaid services	PLN 407 873.85	PLN 5 403 637.97
2	Income from paid statutory activities	PLN 6 915.00	PLN 441 219.00
3	Income from business activities	PLN 0.00	PLN 0.00
4	Other operating income	PLN 0.00	PLN 1.33
5	Financial income	PLN 0.00	PLN 0.00
	Total:	PLN 861 897.94	PLN 24 119 685.92

3.2 Cost structure

- Costs of statutory tasks implemented by the entity

	SPECIFICATION	31.12.2021	31.12.2022
1	Transportation of war refugees from Ukraine	PLN 0.00	PLN 133 336.31
2	Humanitarian aid provided directly for the benefit of Ukrainian war refugees in Poland, and internal refugees in Ukraine (i.e. food, medicines, hygiene products)	PLN 0.00	PLN 101 891.84
3	Providing accommodation for Ukrainian war refugees (Airbnb.org – using funds provided under the so-called travel credits scheme)	PLN 0.00	PLN 4 975 008.00
4	Purchase of emergency and survival equipment/ support for the Armed Forces of Ukraine, including bulletproof vests, helmets, night vision devices, thermal imaging devices, vehicles, drones, first aid kits, medical equipment, etc.	PLN 0.00	PLN 11 914 582.35
5	Rental of buses - transport of activists to blockade of freight border crossings with Belarus (protest against trade with Russia after aggression to Ukraine)	PLN 0.00	PLN 49 000.00
6	Office supplies, minor equipment for the office and humanitarian aid depot	PLN 0.00	PLN 9 649.23
7	Other services	PLN 0.00	PLN 902.00
8	Online advertising services (Google Ads - spending of funds from the Ad Grants scheme)	PLN 407 873.85	PLN 408 629.97
9	Wages and salaries under employment contracts	PLN 0.00	PLN 0.00
10	Wages and salaries under civil law contracts	PLN 0.00	PLN 6 113.69
11	Social security (i.e. ZUS) contributions payable by the employer by virtue of employment contracts	PLN 0.00	PLN 0.00
12	Social security (i.e. ZUS) contributions payable by the employer by virtue of civil law contracts	PLN 0.00	PLN 1 252.08
13	Statutory donation in favour of Hromadska Spilka Fundatsyya Vidkrytyy Dialoh (Ukraine)	PLN 66 692.23	PLN 9 395.00
14	Statutory donation in favour of the Open Dialogue Foundation (Belgium)	PLN 385 865.81	PLN 166 127.50
15	Statutory donation in favour of the Open Dialogue Foundation - Poland	PLN 0.00	PLN 6 225 832.92



16	Statutory donation in favour of The Hope Project Poland – support for individuals staying in a refugee camp in Wędrzyn	PLN 0.00	PLN 15 000.00
17	Donation for Krystian - in support of Volodymyr and Krystian Surmach as part of the "Save Krystian" campaign	PLN 5 365.00	PLN 0.00
Total:		PLN 865 796.89	PLN 24 016 720.89

• **Administrative costs**

SPECIFICATION	31 Dec. 2021	31 Dec. 2022
1. Materials and energy consumption	PLN 0.00	PLN 0.00
2. Telecommunications services (i.e. the Internet connection)	PLN 0.00	PLN 2 078.30
3. Web domains	PLN 0.00	PLN 4 969.90
4. Accountancy services	PLN 6 765.00	PLN 0.00
5. Banking fees	PLN 1 282.49	PLN 1 825.31
6. Legal assistance	PLN 3 264.42	PLN 62 901.83
7. Office rental in Warsaw	PLN 738.00	PLN 0.00
8. Taxes and fees, including applicable VAT	PLN 6 620.09	PLN 922.86
Total costs	PLN 18 670.00	PLN 72 698.20

• **Other operating costs**

SPECIFICATION	31 Dec. 2021	31 Dec. 2022
1. De-recognition of differences in balances and rounded amounts	PLN 4 236.47	PLN 1 318.52
Total costs	PLN 4 236.47	PLN 1 318.52

• **Financial costs**

SPECIFICATION	31 Dec. 2020	31 Dec. 2021
1. Budgetary interest	PLN 267.00	PLN 0.00
2. Bank interest, interest due to counterparties	PLN 0.28	PLN 4.56
3. Realised foreign exchange losses	PLN 861.32	PLN 35 660.93
Total costs	PLN 1 128.60	PLN 35 665.49

• **Structure of the profit and loss account**

SPECIFICATION	Year 2021	Year 2022
1. Income	PLN 861 897.94	PLN 24 119 685.92
2. Costs	PLN 889 831.96	PLN 24 126 403.10
3. Income surplus over expenses	- PLN 27 934.02	- PLN 6 717.18

**3. ACCOUNTING FOR THE MAIN ITEMS THAT DIFFER THE INCOME TAX BASE
FROM THE GROSS FINANCIAL RESULT**

SPECIFICATION	Year 2021	Year 2022
I. Income recognised in the profit and loss account	PLN 861 897.94	PLN 24 119 685.92
- Excess of income over expenditure for the previous year	PLN [-]	PLN [-]
- Grants received in the previous year as part of the current year's expenses	PLN [-]	PLN [-]
- Grants received in the previous year as part of the next year's expenses	PLN [-]	PLN [-]
- Non-taxable income	PLN [-]	PLN [-]
- Off balance sheet tax income - gratuitous	PLN [-]	PLN [-]



rental of premises at ul. Nowy Świat 63		
Taxable income	PLN 861 897.94	PLN 24 119 685.92
II. Costs recognised in the profit and loss account	PLN 889 831.96	PLN 24 126 403.10
- unpaid salaries and staff missions	PLN [-]	PLN [-]
- non-tax deductible costs	PLN 4 236.47	PLN 1 307.12
- paid interest and budgetary costs	PLN 267.00	PLN [-]
Tax-deductible costs	PLN 885 328.49	PLN 24 125 085.98
III. Income pursuant to the Corporate Income Tax Act	PLN 23 430.55	PLN 5 400.06
IV. Income (revenue) free of taxation	PLN [-]	PLN [-]
including:		
Exempted income (revenue) (Article 17 item 1 point 4)	PLN [-]	PLN [-]
V. Non-statutory taxable expenses	PLN 267.00	PLN [-]
VI. Income tax	PLN 24.00	PLN [-]

The Foundation benefits from the right to exemption from corporate income tax pursuant to Article 17 of the Corporate Income Tax Act, point 1 item 4 - in respect of its statutory activities.

1. The valuation of financial statement items expressed in foreign currencies has been based on the following exchange rates.

The balance sheet valuation has been based on the following average exchange rates published by the National Bank of Poland, Table 252/A/NBP/2020 as of 31 December 2022:

USD	4.4018
EUR	4.6899
RUB	0.0608
CAD	3.2486
GBP	5.2957
UAH	0.1258

2. A description of the cash structure adopted for the cash-flow statement and, where the cash-flow statement is drawn up using the direct method, a reconciliation of the net cash flows from operating activities using the indirect method must additionally be provided; where there are differences between changes in certain items in the balance sheet and changes in the same items shown in the cash-flow statement, the reasons for these differences must be explained.

The Foundation is not under an obligation to prepare cash flow statements.

4. SUPPLEMENTARY INFORMATION AND EXPLANATIONS

- The average annual headcount under employment contracts during the financial year was:

Year 2022 - The Foundation did not hire any employees.

Year 2021 - The Foundation did not hire any employees.

The gross wages and salaries under employment contracts amounted to:

Year 2022 – PLN 0.00

Year 2021 - PLN 0.00

- The employment under civil law contracts during the financial year was:

Year 2022 - 2 contracts, 1 service provider/ contractor.

Year 2021 - The Foundation did not hire any staff based on civil law contracts

The gross amount of remuneration payable under civil law contracts amounted to:

Year 2022 – PLN 6 113.69

Year 2021 – PLN 0.00

- The members of the Management Board and the Board of the Foundation did not earn any remuneration by virtue of their functions.
- The Foundation has not issued any guarantees, suretyships or contingent liabilities.
- There are no contracts that have not been recognised in the balance sheet.
- The Foundation did not grant any loans or benefits to any members of its executive bodies.
- The Foundation has not paid, nor is there any due remuneration due to any auditor or another entity authorised to audit the financial statements for the financial year.
- After the balance sheet date, there were no significant events not accounted for in the in the financial statements.
- The accounting policy rules have not been changed in any manner.
- The entity does not operate a joint venture within as defined by the Accounting Act.
- The entity is under no obligation to draw up consolidated financial statements.
- No adjustments relating to previous years were recorded in the financial year 2022.

Warsaw, 3 October 2023



<p>Magdalena Pietrzak (person in charge of maintaining the books of accounts)</p>	<p><i>[Illegible signature]</i> Lyudmyla Kozlovska (President of the Management Board)</p>
<p>DIGITAL SIGNATURE MAGDALENA KATARZYNA PIETRZAK 26.10.2023 09.04.00 [GMT+2] Electronically signed document with a digital trusted signature</p>	<p>DIGITAL SIGNATURE MARCIN MYCIELSKI 25.10.2023 11.52.31 [GMT+2] Electronically signed document with a digital trusted signature Marcin Mycielski (Vice President of the Management Board)</p>