Open Dialogue Foundation
Brussels | Warsaw | Kyiv | Miami
HQ: Rond-point Schuman 6/5
1040 Brussels, Belgium

Warsaw, 08.01.2026

FINANCIAL STATEMENTS
OF THE OPEN DIALOGUE FOUNDATION – POLAND
01-493 WARSAW, UL. PIRENEJSKA 2C
– SUPPLEMENTARY INFORMATION AND EXPLANATIONS
FOR THE YEAR 2024

INTRODUCTION TO THE FINANCIAL STATEMENTS

General information

1. **Company name, registered office and address or place of residence and address, principal activity of the entity and its number in the relevant court register or records**

   The Open Dialogue Foundation – Poland, with its registered office in Warsaw at ul. Pirenejska 2c, 01-493 Warsaw, was established by Lyudmyla Kozlovska by notarial deed No. 4366/2012, drawn up on 24 October 2012.

   The Foundation was entered in the National Court Register – Register of Associations, Other Social and Professional Organisations, Foundations and Independent Public Healthcare Institutions under the number KRS 0000521093. The Tax Office assigned the Foundation tax identification number NIP 7010436607. The Statistical Office assigned the statistical number REGON – 147376317.

   The purpose of the Foundation is to support the development of the Republic of Poland and other countries, their citizens, societies and democratic institutions through cultural, educational activities, including activities involving the education of students, scientific, scientific-technical activities, as well as activities in the field of physical culture and sport, environmental protection, charity, health protection, social welfare, occupational and social rehabilitation of persons with disabilities and activities in the field of religious worship.

2. **Indication of the duration of the entity's activity, if limited**

   The Foundation was established for an indefinite period.

3. **Indication of the period covered by the financial statements**

   The financial statements cover the period from 01.01.2024 to 31.12.2024.

4. **Indication that the financial statements contain combined data, if the entity includes internal organisational units preparing separate financial statements**

   The entity does not prepare combined financial statements.

5. **Indication of whether the financial statements have been prepared on the assumption that the entity will continue its business activity in the foreseeable future, and whether there are no circumstances indicating a threat to its continued operation**

The financial statements have been prepared on the assumption of continued statutory activity, using for this purpose the current assets held as at 31.12.2024 and the anticipated income from donations, grants and paid statutory activity in 2025. There are no known circumstances indicating a threat to the Foundation's continued operation in subsequent years.

6. **In the case of financial statements prepared for a period during which a merger took place, an indication that this is a post-merger financial statement and an indication of the method of accounting for the merger applied (acquisition, pooling of interests)**
   Not applicable.

7. **Discussion of the adopted accounting principles (policies), including the methods of valuation of assets and liabilities (including depreciation), determination of financial results and the method of preparation of financial statements, to the extent that the law leaves the entity a choice**
   The keeping of accounting records was entrusted to Ms Magdalena Pietrzak, holding authorisation No. 26800/01, conducting business activity in the field of accounting services under the name Adiutor Group Sp. z o.o., at ul. Pirenejska 2C in Warsaw. The Foundation's accounting documents are recorded and stored at the aforementioned location.

   The financial statements have been prepared on the basis of accounting records maintained in the financial year in accordance with the documentation of the adopted accounting principles (policies) establishing:

   – the financial year from 1 January to 31 December;

   – the adopted principles of valuation of assets and liabilities;

   – the principles of keeping accounting records, taking into account the provisions of the Accounting Act of 29 September 1994, as subsequently amended. The content of these statements reflects the legal status as at 31.12.2024.

   Assets and liabilities presented in the balance sheet at the end of the financial year have been valued using the following methods, resulting from the adopted accounting principles:

   – short-term receivables at the amount due, with the application of the prudence principle;

   – short-term investments at nominal value;

– short-term liabilities at the amount due;

– statutory fund – at nominal value;

– deferred income at the nominal value of grants received.

The financial result for the financial year includes all income achieved and the related costs in accordance with the principles of accrual accounting, matching of income and costs, and prudent valuation.

SUPPLEMENTARY INFORMATION AND EXPLANATIONS

1. SUPPLEMENTARY DATA ON ASSETS

- **Fixed assets**

1) Detailed range of changes in the values of groups of fixed assets, intangible and legal assets and long-term investments, including the status of these assets at the beginning of the financial year, increases and decreases due to revaluation, acquisition, disposal, internal transfer and the closing balance, and for depreciable assets – a similar presentation of the status and changes in accumulated depreciation or amortisation

- **Initial values**

NAME OF FIXED ASSET	YEAR 2023	INCREASE	DECREASE	YEAR 2024
1. Intangible and legal assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
2. Tangible fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
3. Real estate	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
4. General-purpose machinery and equipment	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
5. Means of transport (VW LT vehicle)	PLN 15,000.00	PLN 0.00	PLN 15,000.00	PLN 0.00
6. Other 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 FIXED ASSET	YEAR 2023	INCREASE	DECREASE	YEAR 2024
1. Intangible and legal assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
2. Tangible fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
3. Real estate	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
4. General-purpose machinery and equipment	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
5. Means of transport (VW LT vehicle)	PLN 4,583.33	PLN 2,500.00	PLN 7,083.33	PLN 0.00
6. Other 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 revaluation write-downs made during the financial year, adjusting the value of fixed assets, separately for long-term non-financial assets and long-term financial assets

Not applicable.

3) Amount of costs of completed development work and the amount of goodwill, as well as an explanation of the write-off period, as specified in Art. 33(3) and Art. 44b(10), respectively

Not applicable.

4) Value of land held in perpetual usufruct

Not applicable.

5) Value of non-depreciated or non-amortised fixed assets used by the entity under lease, tenancy and other agreements, including finance lease agreements

Not applicable.

6) Number and value of securities or rights held, including equity certificates, convertible debt securities, warrants and options, with an indication of the rights they confer

Not applicable.

7) Data on write-downs adjusting the value of receivables, indicating the status at the beginning of the financial year, increases, utilisation, reversal and the status at the end of the financial year

Not applicable.

- **Current assets**
  - **Short-term receivables**

ITEM	31.12.2023	31.12.2024
1. Trade receivables and payables	PLN 0.00	PLN 0.00
2. Deposits paid	PLN 2,084.03	PLN 2,084.03
3. Other receivables to be clarified	PLN 0.00	PLN 0.00
Total	**PLN 2,084.03**	**PLN 2,084.03**

- **Short-term investments**

ITEM	31.12.2023	31.12.2024
1. Cash in hand	PLN 56,697.88	PLN 67,397.88
2. Cash in current bank accounts	PLN 25,945.57	PLN 296.54
Total	**PLN 82,643.45**	**PLN 67,694.42**

2. SUPPLEMENTARY DATA ON LIABILITIES

8) Data on the structure of basic (share) capital and the number and nominal value of subscribed shares, including preference shares

- **Foundation's own fund**

The Foundation's own fund comprises the statutory fund and the financial result for the financial year, constituting the surplus of costs over income.

9) Status at the beginning of the financial year, increases and utilisation, and closing status of supplementary (reserve) capital and revaluation reserve

Not applicable.

10) Proposals regarding the distribution of profit or coverage of loss for the financial year

Financial result – a balance sheet loss of PLN 208,153.86 will be covered from the results generated in subsequent years.

Data on provisions by purpose of their creation at the beginning of the financial year, increases, utilisation, reversal and closing balance

Not applicable.

11) Breakdown of long-term liabilities by balance sheet item, by remaining contractual repayment period from the balance sheet date:

a) up to 1 year;

b) over 1 year to 3 years;

c) over 3 to 5 years;

d) over 5 years.

Long-term liabilities do not occur.

- **Short-term liabilities**

ITEM	31.12.2023	31.12.2024
Trade payables	PLN 175,454.06	PLN 308,056.53
PIT 4 tax settlements	PLN 41,733.00	PLN 7,797.00
Liabilities for remuneration	PLN 0.00	PLN 0.00
ZUS (social security) liabilities	PLN 116,477.54	PLN 135,758.86
Other settlements with employees	PLN 0.00	PLN 0.00
Other settlements	PLN 0.00	PLN 0.00
CIT-8 tax settlements	PLN 0.00	PLN 0.00
Loans	PLN 100,000.00	PLN 164,766.00
Total	**PLN 433,664.60**	**PLN 616,378.39**

12) Total amount of liabilities secured on the entity's assets, indicating the nature and form of such security

Not applicable.

13) List of significant items of prepayments and accruals and deferred income, including the amount of prepaid costs representing the difference between the value of financial asset components received and the obligation to pay for them

Short-term prepayments and accruals – Not applicable.

Deferred income – Not applicable.

14) Where an item of assets or liabilities is shown in more than one balance sheet item, its relationship between those items; this concerns in particular the division of receivables and liabilities into long-term and short-term parts

Not applicable.

15) Total amount of contingent liabilities, including those granted by the entity in the form of guarantees and sureties, including bills of exchange, not shown in the balance

sheet, with an indication of liabilities secured on the entity's assets and the nature and form of such security; information on contingent liabilities relating to pensions and similar benefits and to related or associated entities should be disclosed separately

Not applicable.

16) Where non-financial asset items are measured at fair value:

a) significant assumptions adopted for determining fair value, where the data adopted for determining that value does not come from an active market;

b) for each category of non-financial asset item – the fair value shown in the balance sheet, as well as the corresponding effects of revaluation recognised in financial income or costs or charged to the revaluation reserve in the reporting period;

c) a table of changes in the revaluation reserve, including the status of the reserve at the beginning and end of the reporting period, and its increases and decreases during the financial year.

Not applicable.

3. EXPLANATIONS TO THE INCOME STATEMENT

3.1 Revenue structure:

- **Revenue from statutory activity**

1. Revenue from institutional donors totalling **PLN 858,394.64**, including:

DONOR NAME	31.12.2023	31.12.2024	COUNTRY
Open Dialogue Foundation Inc.	PLN 19,688.69	PLN 352,363.50	USA
Catella Residential Investment Management GmbH	PLN 192,415.20	PLN 96,522.75	Germany
Atlas Network	PLN 0.00	PLN 81,097.37	USA
Freedom Kazakhstan Foundation Inc.	PLN 68,716.16	PLN 69,073.42	USA
5adców Prawnych i Adwokatów Cezary Nowakowski i Wspólnicy Sp. k.	PLN 0.00	PLN 60,009.00	Poland
Fundacja Wolności Gospodarczej	PLN 35,000.00	PLN 50,000.00	Poland
Evo Dom Maklerski S.A.	PLN 30,000.00	PLN 50,000.00	Poland
Dubois i Wspólnicy Kancelaria Adwokacko-Radcowska Sp. j.	PLN 0.00	PLN 40,000.00	Poland
MSD Polska Sp. z o.o	PLN 0.00	PLN 40,000.00	Poland
Mizyak Investment Fund Sp. z o.o.	PLN 0.00	PLN 10,000.00	Poland
Ligatio P.S.A.	PLN 0.00	PLN 5,000.00	Poland
BlueBite GmbH	PLN 0.00	PLN 4,328.60	Germany
OneLostPixel Ltd	PLN 624,357.50	PLN 0.00	Cyprus
Fundacja Otwarty Dialog	PLN 216,530.00	PLN 0.00	Poland
ISS World Services A/S	PLN 140,355.00	PLN 0.00	Denmark
Blockchain Association Ukraine	PLN 145,600.72	PLN 0.00	Ukraine
Ferrymonte Ltd	PLN 117,576.25	PLN 0.00	Cyprus
KL Solutions SRL	PLN 114,518.40	PLN 0.00	Belgium
Cargill Poland Sp. z o.o.	PLN 50,000.00	PLN 0.00	Poland
Stowarzyszenie Entrepreneurs' Organization Poland	PLN 20,000.00	PLN 0.00	Poland
Fundacja MarcoPomaga	PLN 15,000.00	PLN 0.00	Poland
Ginkgo Bioworks Inc.	PLN 8,162.00	PLN 0.00	USA
Codelabs.rocks Sp. z o.o.	PLN 5,000.00	PLN 0.00	Poland
Merce.com S.A.	PLN 5,000.00	PLN 0.00	Poland
HB 2022 (Hvite Busser)	PLN 3,442.47	PLN 0.00	Norway
Fundacja Polski Zespół Humanitarny	PLN 530.96	PLN 0.00	Poland
Inac Sp. z o.o.	PLN 500.00	PLN 0.00	Poland
Total	**PLN 1,812,393.25**	**PLN 858,394.64**	

PROGRAMME 40+ (CASH BENEFITS FOR ACCOMMODATION OF CITIZENS OF UKRAINE IN SELF-RELIANT MOTHERS' HOMES)	31.12.2023	31.12.2024	COUNTRY
1. Gmina Office in Chynów	PLN 15,520.00	PLN 0.00	Poland

2. Włochy District Office of the Capital City of Warsaw	PLN 63,200.00	PLN 0.00	Poland
Total	**PLN 78,720.00**	**PLN 0.00**	

2. Revenue from individual donors totalling **PLN 635,602.39**, including:

DONOR NAME	31.12.2023	31.12.2024	COUNTRY
1. Przemysław Krych	PLN 225,405.00	PLN 214,615.00	Poland
2. Bartosz Kramek	PLN 0.00	PLN 158,608.97	Poland
3. Lyudmyla Kozlovska	PLN 0.00	PLN 65,140.31	Ukraine
4. Maciej Bodnar	PLN 0.00	PLN 20,000.00	Poland
5. Marta Chomentowska	PLN 0.00	PLN 15,000.00	Poland
6. Linda D. Wilkinson	PLN 0.00	PLN 11,758.48	USA
7. Rafał Belka	PLN 0.00	PLN 10,000.00	Poland
8. Bartosz Dworak	PLN 10,976.25	PLN 9,875.00	Belgium
9. Lech Kozarzewski	PLN 4,000.00	PLN 5,600.00	Poland
10. Jack Patrick Dorsey	PLN 1,606,174.67	PLN 0.00	USA
11. Paweł Marczyński	PLN 142,461.28	PLN 0.00	USA
12. David Andrew	PLN 30,000.00	PLN 0.00	United Kingdom
13. Yuliia Marchenko	PLN 27,456.28	PLN 0.00	Ukraine
14. Oleh Bezsonov	PLN 24,231.57	PLN 0.00	Poland
15. Kateryna Vakhramieieva	PLN 21,228.28	PLN 0.00	Ukraine
16. Maciej Mazurowski	PLN 20,000.00	PLN 0.00	Poland
17. Ewelina Marczyńska	PLN 17,993.65	PLN 0.00	USA
18. Andrew Wodziński	PLN 24,161.19	PLN 0.00	Canada
19. Marta Pudelska	PLN 11,000.00	PLN 0.00	Poland
20. Francoise Barbay-Stoudmann	PLN 10,030.50	PLN 0.00	Switzerland
21. Alina Dukhonchenko	PLN 9,260.00	PLN 0.00	Ukraine
22. Sławomir Szmytkowski	PLN 7,000.00	PLN 0.00	Poland
23. Bartosz Kolber	PLN 5,000.00	PLN 0.00	Poland
24. Jeremy Stoke	PLN 5,000.00	PLN 0.00	United Kingdom
25. Piotr Odrzywołek	PLN 5,000.00	PLN 0.00	Poland
26. Piotr Migdał	PLN 5,000.00	PLN 0.00	Poland
27. Piotr Młyńczak	PLN 5,000.00	PLN 0.00	Poland
Total	**PLN 2,216,378.67**	**PLN 510,597.76**	

OTHER (unidentified donors):

ITEM	31.12.2023	31.12.2024	COUNTRY
1. Unidentified donors	PLN 150,191.97	PLN 25,409.36	n/a
2. Payments and individual donations below PLN 5,000.00	PLN 345,032.14	PLN 99,595.27	n/a
3. Public collection at the Powszechny Theatre in Warsaw (within the meaning of the Public Collections Act)	PLN 23,061.00	PLN 0.00	n/a
Total	**PLN 518,285.11**	**PLN 125,004.63**	

The above summaries include inflows to bank accounts, funds obtained via the Stripe, PayPal, Patronite and Benevity platforms, and revenue generated through internet campaigns (so-called crowdfunding) in support of Ukraine and the defence of the rule of law in Poland, conducted primarily through the Zrzutka.pl platform.

The details of donors for the reporting year present all identified institutional donors (regardless of the amount of payments) and all identified individual donors whose payment amounts were equal to or exceeded PLN 5,000.

The total number of donors of the Open Dialogue Foundation – Poland in 2024 was 408 entities and individuals. All individual donors (including unidentified donors) accounted for 42.54% of the value of donations, and 12 institutional donors for 57.46%. No public collections within the meaning of the Act were conducted in the reporting year. The Foundation no longer received benefits for the accommodation of refugees from Ukraine under the Self-Reliant Mothers' Homes programme, which was concluded in the first months of 2024 due to the lack of funds and the independence achieved by the former beneficiaries.

The Foundation does not have the ability to identify some of the donors who made payments via online payment platforms, without providing their personal data (or using data in an obviously false manner).

The identification of the country of origin of donors, where possible, was based on banking information or information made available by payment platforms in confirmations of incoming transactions (the sender's bank country). In some cases, publicly available information on the internet served as an auxiliary source. In cases where the identity of donors could not be resolved, they were classified as "unidentified".

The following auxiliary summary presents campaigns conducted through the Zrzutka.pl platform and funds transferred from them to the Foundation's account in the reporting year:

CAMPAIGN NAME	TOTAL PAYMENTS
Aid for Ukraine	PLN 52,107.31
A Drone for Pablo – The Iron Polish Warrior	PLN 31,805.24
Drones for Ukraine	PLN 14,083.00
Let's Protect Andrij, a Ukrainian Hero with a Polish Soul	PLN 11,320.00
Aid for Polish Volunteers in Ukraine	PLN 1,020.00
Evacuation for Polish Volunteers in Ukraine	PLN 480.00
PiS Lists of Shame – Help Hold the Abuse of Power to Account	PLN 450.00
Let's Launch Wąsik	PLN 220.00
Total	**PLN 111,485.55**

3. Revenue from in-kind donations totalling **PLN 389,471.50**, including:

DONOR	SUBJECT OF DONATION	VALUE
Fundacja No Ordinary World	COVID-19 tests, syringes, masks, Chinese soups, sauces, animal food, nappies, plush toys	PLN 292,471.50
Robert Terela	Mini Jammer MJ110 drone jammer, WRE – GPS signal jammer, 200 wool-polyester sleeping bags	PLN 81,000.00
Works 11 Sp. z o.o.	2 Kevlar helmets, 10 bulletproof vests	PLN 16,000.00
Total		**PLN 389,471.50**

4. Revenue from free-of-charge services totalling **PLN 141,249.57**, including:

DONOR	SUBJECT OF SERVICE	VALUE
Google Ireland Limited	Provision of internet services	PLN 141,249.57
Total		**PLN 141,249.57**

Total revenue from statutory activity (institutional donors, individual donors, in-kind donations and free-of-charge services) amounted to PLN 2,024,718.10.

The Foundation also generated revenue from paid statutory activity totalling PLN 271,787.05 from its cooperation with Aether Biomedical Sp. z o.o., a Polish manufacturer of bionic upper limb prostheses. The Foundation provided advisory services to Aether Biomedical related to the company's presence in the Ukrainian healthcare system, combining efforts to support Ukrainian veterans – war invalids. **Total revenue from statutory activity and paid statutory activity amounted to PLN 2,296,505.15.**

- **Revenue from business activity** – the Foundation did not conduct any business activity in 2024.

- **Other operating income**

ITEM	31.12.2023	31.12.2024
Reimbursement of court costs	PLN 5,678.00	PLN 7,621.37
Write-off of settlement account balances	PLN 57.48	PLN 0.00
VAT reclassification	PLN 0.00	PLN 0.00
Total	**PLN 5,735.48**	**PLN 7,621.37**

- **Financial income**

ITEM	31.12.2023	31.12.2024
Interest on bank account funds	PLN 0.00	PLN 0.00
Positive realised exchange rate differences	PLN 0.00	PLN 0.00
Total	**PLN 0.00**	**PLN 0.00**

- **Total income**

ITEM	31.12.2023	31.12.2024
Revenue from statutory activity	PLN 7,812,255.82	PLN 2,024,718.10
- individual donors	PLN 2,734,663.78	PLN 635,602.39
- institutional donors	PLN 1,812,393.35	PLN 858,394.64
- in-kind donations	PLN 3,178,278.69	PLN 389,471.50
- free-of-charge services	PLN 8,200.00	PLN 141,249.57
- cash benefits for accommodation of citizens of Ukraine	PLN 78,720.00	PLN 0.00
Revenue from paid statutory activity	PLN 0.00	PLN 271,787.05
Revenue from business activity	PLN 0.00	PLN 0.00
Other operating income	PLN 5,735.48	PLN 7,621.37
Financial income	PLN 0.00	PLN 0.00
Total	**PLN 7,817,991.30**	**PLN 2,304,126.52**

3.2 Cost structure:

- **Costs of statutory tasks**

ITEM	31.12.2023	31.12.2024
Transport of war refugees from Ukraine	PLN 13,200.00	PLN 0.00
Humanitarian aid – direct support for war refugees from Ukraine in Poland and internally displaced persons in Ukraine, including costs of food, medicines, medical services, hygiene products, school supplies, clothing, assistance with relocation of refugees from Ukraine via Poland to third countries	PLN 467,843.52	PLN 352,469.68
Purchase of protective and rescue equipment / support for the Armed Forces of Ukraine and humanitarian aid convoys to Ukraine (fuel, accommodation, food)	PLN 3,793,228.23	PLN 94,702.53
Operating costs of Self-Reliant Mothers' Homes (rent, utilities, repairs, transport and other)	PLN 141,841.86	PLN 6,421.00
Internet advertising services (Google Ads – expenditure of funds from the Ad Grants programme)	PLN 0.00	PLN 141,249.57
Rent and operating costs of warehouse (rent, utilities, repairs and other)	PLN 293,902.28	PLN 35,545.16
Car rental – warehouse service and humanitarian aid convoys	PLN 4,018.41	PLN 0.00
Car rental – refugee assistance centre service at Dworzec Wschodni in Warsaw	PLN 4,797.00	PLN 0.00
Office supplies, minor furnishing of office and warehouse with humanitarian aid	PLN 2,775.59	PLN 0.00
Taxi and personal transport services (Bolt, FreeNow) – humanitarian aid warehouse and refugee assistance	PLN 10,262.12	PLN 0.00
Business travel – air and rail tickets	PLN 41,767.04	PLN 80,615.55
Business travel – hotels	PLN 67,927.58	PLN 101,145.25
Business travel – taxi, local transport	PLN 4,061.63	PLN 1,207.98
Business travel – restaurants	PLN 5,666.97	PLN 1,242.30
Remuneration under employment contracts	PLN 4,588.54	PLN 0.00
Remuneration under civil law contracts	PLN 514,592.80	PLN 25,861.28
Employer's ZUS contributions on employment contracts	PLN 793.31	PLN 0.00
Employer's ZUS contributions on civil law contracts	PLN 68,077.00	PLN 2,287.98
Statutory donation to the Open Dialogue Foundation	PLN 74,580.17	PLN 9,161.02
Statutory donation to the Open Dialogue Foundation (Belgium)	PLN 1,120,061.01	PLN 886,828.65
Statutory donation for human rights defenders in Kazakhstan	PLN 52,086.35	PLN 6,470.10
Statutory donation to Hromadska Spilka "Fundatsyya Vidkrytyy Dialoh" (Ukraine)	PLN 182,254.73	PLN 94,272.97
Total	**PLN 6,868,326.17**	**PLN 1,839,481.02**

The above-mentioned business travel costs relate to a number of trips within Poland and to the following countries: Belgium, Portugal, France, Denmark, Norway, Latvia, the Czech Republic, Germany, the Netherlands and the United States. Travel related to Ukraine is included under the item "Humanitarian aid convoys to Ukraine".

- **Administrative costs**

ITEM	31.12.2023	31.12.2024
Consumption of materials and energy	PLN 7,812.77	PLN 207.64
IT services – servers, accounts and Google services	PLN 78,891.79	PLN 62,239.07
IT services – website maintenance	PLN 152,852.76	PLN 73,135.80
Accounting services	PLN 2,460.00	PLN 0.00
Bank commissions	PLN 4,474.02	PLN 3,364.89
Telecommunications services	PLN 1,563.22	PLN 2,292.76
Legal services	PLN 244,505.59	PLN 193,596.94
Translations	PLN 75,776.36	PLN 36,764.78
Office rent	PLN 0.00	PLN 4,753.93
Office equipment rental	PLN 2,853.50	PLN 0.00
Remuneration under employment contracts	PLN 136,373.24	PLN 121,191.65
Remuneration under civil law contracts	PLN 367,297.52	PLN 86,869.88
Employer's ZUS contributions on employment contracts	PLN 26,085.37	PLN 23,801.04
Employer's ZUS contributions on civil law contracts	PLN 70,581.10	PLN 17,670.70
Taxi and personal transport services (Bolt, FreeNow) – office and administrative use	PLN 24,583.78	PLN 12,139.12
Other costs (printing, media review, notarial costs and other)	PLN 53,039.91	PLN 29,814.75
Total	**PLN 1,249,150.93**	**PLN 667,842.95**

- **Other operating costs**

ITEM	31.12.2023	31.12.2024
Write-off of settlement account balances	PLN 678.95	PLN 0.00
Write-off of rounding differences in balances	PLN 0.00	PLN 0.00
Total	**PLN 678.95**	**PLN 0.00**

- **Financial costs**

ITEM	31.12.2023	31.12.2024
Budget interest	PLN 13,467.00	PLN 0.00
Bank interest	PLN 18.18	PLN 3.44
Interest payable to contractors	PLN 547.28	PLN 1,043.83
- Skanska Residental Development Poland Sp. z o.o.	PLN 611.94	PLN 0.00
- Regus Management Group	PLN 0.00	PLN 1,031.85
- Orange S.A.	PLN 3.03	PLN 11.98
Negative realised exchange rate differences	PLN 35,090.04	PLN 3,909.14
Total	**PLN 49,478.94**	**PLN 4,956.41**

- **Income statement structure**

ITEM	YEAR 2023	YEAR 2024
Income	PLN 7,817,991.30	PLN 2,304,126.52
Costs	PLN 8,167,634.99	PLN 2,512,280.38
Surplus of income over costs	**– PLN 349,643.69**	**– PLN 208,153.86**

4. RECONCILIATION OF THE MAIN ITEMS DIFFERENTIATING THE TAX BASE FOR INCOME TAX FROM GROSS FINANCIAL RESULT

ITEM	YEAR 2023	YEAR 2024
I. Income shown in the income statement	**PLN 7,817,991.30**	**PLN 2,304,126.52**
– Surplus of income over costs from the previous year	– PLN	– PLN
– Grants received in the previous year in the part relating to expenditure in the current year	– PLN	– PLN
– Grants received in the previous year in the part relating to expenditure in the following year	– PLN	– PLN
– Non-taxable income	– PLN	– PLN
– Off-balance-sheet taxable income – free-of-charge rent of premises at ul. Nowy Świat 63	– PLN	– PLN
Taxable income	**PLN 7,817,991.30**	**PLN 2,304,126.52**
II. Costs shown in the income statement	**PLN 8,167,634.90**	**PLN 2,512,280.38**
– Unpaid remuneration and travel expenses	– PLN	– PLN
– Unpaid ZUS contributions	PLN 94,739.88	PLN 69,514.15
– Non-taxable costs	PLN 5,110.06	PLN 0.00
– Paid interest and budget costs	PLN 13,467.00	PLN 0.00
Costs of generating income	**PLN 8,054,317.96**	**PLN 2,442,766.23**
III. Income according to CIT	**– PLN 236,326.06**	**– PLN 138,639.71**
IV. Income (revenue) exempt from taxation, including:	**PLN 0.00**	**PLN 0.00**
Income (revenue) exempt (Art. 17(1)(4))	– PLN	– PLN
V. Non-statutory expenditure subject to taxation	**– PLN**	**– PLN**
VI. Income tax	**– PLN**	**– PLN**

The Foundation benefits from exemption from corporate income tax pursuant to Art. 17 of the Corporate Income Tax Act, point 1(4) – in the part allocated to statutory activity.

1. For items of the financial statements expressed in foreign currencies – the exchange rates adopted for their valuation

For the balance sheet valuation, the average exchange rates of the National Bank of Poland, table 252/A/NBP/2024 dated 31/12/2024, were used.

Currency	Rate
USD	4.1012
EUR	4.2730
CAD	2.8543
GBP	5.1488
UAH	0.0976

2. Explanation of the structure of cash adopted for the cash flow statement, and where the cash flow statement is prepared using the direct method, a reconciliation of net cash flows from operating activities prepared using the indirect method should also be presented; in the event of differences between changes in the status of certain balance sheet items and changes in the same items shown in the cash flow statement, their causes should be explained

The Foundation is not obligated to prepare a cash flow statement.

5. ADDITIONAL INFORMATION AND EXPLANATIONS

- Average employment under employment contracts in the financial year was:

  Year 2024 – 1.00
  Year 2023 – 1.12

  The Foundation employed staff in the following positions: website editor / office manager.

  Gross remuneration under employment contracts amounted to:

  Year 2024 – PLN 121,191.65
  Year 2023 – PLN 140,961.78

- Employment under civil law contracts in the financial year was:

  Year 2024 – 7 contracts, 7 contractors

  Year 2023 – 43 contracts, 43 contractors

Gross remuneration under civil law contracts amounted to:

Year 2024 – PLN 112,731.16

Year 2023 – PLN 881,890.32

- Members of the Management Board and the Council of the Foundation did not receive remuneration for the functions they performed.
- The Foundation did not grant any guarantees, sureties, and has no contingent liabilities.
- There are no off-balance-sheet agreements.
- The Foundation did not grant loans or benefits to members of its governing bodies.
- The Foundation did not pay and has no obligation to pay remuneration to the statutory auditor or entity authorised to audit the financial statements for the financial year.
- No significant events occurred after the balance sheet date that were not included in the financial statements.
- No changes were made to the accounting policy.
- The entity does not conduct a joint venture within the meaning of the Accounting Act.
- The entity is not obligated to prepare consolidated financial statements.
- No adjustments to prior years were made in the 2024 financial year.

Warsaw, 08 January 2026

Magdalena Pietrzak
(person responsible for keeping the accounting records)

Bartosz Kramek
(President of the Management Board)

Lyudmyla Kozlovska
(Member of the Management Board)

Marcin Mycielski
(Member of the Management Board)