



PLATFORM CIVIKOS

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

As at and for the year ended 31 December 2025

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SPECIAL PURPOSE INDEPENDENT AUDITOR'S REPORT

To: PLATFORM CIVIKOS ("CIVIKOS") management

Opinion

We have audited financial statements of Platform CIVIKOS which comprises the statement of financial position as at 31 December 2025, and the income statement for the year then ended, and notes to financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2025 and its financial performance and its cash flows for the year then ended in accordance with the basis of preparation as described in Note 2 and the requirements of Law No. 06/L-043 on Freedom of Association in Non-Governmental Organizations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements section of our report*. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Kosovo, and we fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the financial reporting requirements and for such controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of 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 aggregate, 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 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 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 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 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.

Altin Sahiti
Statutory Auditor



Prishtina, Kosovo
16 March 2026



PLATFORM CIVIKOS

STATEMENT OF FINANCIAL POSITION

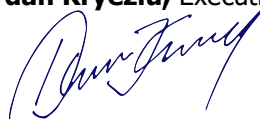
As at 31 December 2025

(All amounts in Euro)

| As at 31 December | | 2025 | 2024 |
|---|--------------|---------------|---------------|
| | <i>Notes</i> | | |
| ASSETS | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | 4 | 30,035 | 66,024 |
| Other Receivables | 5 | - | 2,627 |
| Total Currents Assets | | 30,035 | 68,651 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | | - | - |
| Total Non-Current Assets | | - | - |
| TOTAL ASSETS | | 30,035 | 68,651 |
| LIABILITIES AND FUND BALANCE | | | |
| Liabilities | | | |
| Deferred revenues | 7 | 29,932 | 68,551 |
| Accounts payable | 6 | 102 | 100 |
| Total Liabilities | | 30,035 | 68,651 |
| Fund Balance | | | |
| Fund Balance as at 01 January | | - | - |
| Net Surplus / (Deficit) of the year | | - | - |
| Total Fund Balance | | - | - |
| TOTAL LIABILITIES AND FUND BALANCE | | 30,035 | 68,651 |

Approved by:

Dardan Kryeziu, Executive Director



The accompanying notes from 1 to 12 of the financial statements are an integral part of them.

PLATFORM CIVIKOS

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2025

(All amounts in Euro)

| For the year ended 31 December | | 2025 | 2024 |
|---------------------------------------|--------------|------------------|------------------|
| | <i>Notes</i> | | |
| Income | | | |
| Grant incomes | <i>8</i> | 128,127 | 189,070 |
| Total incomes | | 128,127 | 189,070 |
| Expenses | | | |
| Payroll expenses | <i>9</i> | (55,316) | (87,397) |
| Program expenses | <i>10</i> | (44,789) | (74,238) |
| Administrative expenses | <i>11</i> | (28,022) | (27,435) |
| Total expenses | | (128,127) | (189,070) |
| Net Surplus / (Deficit) | | - | - |

The accompanying notes from 1 to 12 of the financial statements are an integral part of them.

PLATFORM CIVIKOS

STATEMENT OF FUNDS BALANCE

For the year ended 31 December 2025

(All amounts in Euro)

| | Funds balance | Total |
|-------------------------------|----------------------|--------------|
| As at 01 January 2024 | | |
| Net Surplus / (Deficit) | - | - |
| As at 31 December 2024 | - | - |
| As at 01 January 2025 | | |
| Net Surplus / (Deficit) | - | - |
| As at 31 December 2025 | - | - |

The accompanying notes from 1 to 12 of the financial statements are an integral part of them.

PLATFORMA CIVIKOS

CASH FLOW STATEMENT

For the year ended 31 December 2025

(All amounts in Euro)

| For the year ended 31 December | 2025 | 2024 |
|---|----------------------|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Excess Income of the Year | | - |
| <i>Adjustments:</i> | | |
| Depreciation | - | - |
| Operating profit before working capital changes | - | - |
| <i>Changes in assets and operative payables</i> | | |
| (Increase)/decrease in other receivables | 5 2,627 | (2,627) |
| Increase/(decrease) in account payables | 7 2 | 100 |
| Increase/(decrease) in deferred income | 6 (38,618) | 7,936 |
| Net cash used in operating activities | (35,989) | 5,409 |
| Net cash generated from operating activities | (35,989) | 5,409 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Transfer of property, plant and equipment | | |
| Net cash generated/(used) in investing activities | - | - |
| Net (decrease)/increase in cash and cash equivalents during the year | (35,989) | 5,409 |
| Cash and cash equivalents at the beginning of the year | 4 66,024 | 60,615 |
| Cash and cash equivalents at the end of the year | 4 30,035 | 66,024 |

The accompanying notes from 1 to 12 of the financial statements are an integral part of them.

PLATFORM CIVIKOS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

(All amounts in Euro)

1. Organization

The CIVIKOS Platform ("CIVIKOS") is an initiative of civil society organizations in Kosovo, launched at the beginning of 2007 and officially registered on September 2, 2007, with fiscal number: 600436506 and NGO number: 5111660-7. Its aim is to create and promote an enabling environment for cooperation between the formal civil society sector and public institutions in Kosovo. Supported by the Kosovo Foundation for Open Society and involving numerous civil society organization members and government officials, this initiative was officially launched in July 2007. After an extensive consultation process with over 130 organizations, on November 9, 2007, a Memorandum of Cooperation was signed between the Government of Kosovo and civil society (represented by the CIVIKOS Platform). This memorandum is the first official document guaranteeing mutual commitment and institutional cooperation between the government and civil society.

The CIVIKOS Platform serves as a bridge between the government and civil society, acting as the main receiving body for draft rules, regulations, and laws, which are then distributed to member organizations for public consultation. CIVIKOS is registered as an association.

With continued growth and currently comprising 301 civil society member organizations, the CIVIKOS Platform is committed to deepening cooperation among its members, public authorities, and other stakeholders in the development of civil society in Kosovo. Therefore, CIVIKOS is well-positioned to promote the principles of partnership and apply necessary pressure on the government and other public institutions to implement the principles of coordination, cooperation, and partnership.

The five main donors of CIVIKOS are USAID in Kosovo, the European Union Office in Kosovo, the Government of Sweden, the Dutch Embassy in Kosovo, and the Swiss and Danish Embassies. CIVIKOS is a key partner in establishing standards for public consultations and implementing Government Strategies for Cooperation with Civil Society (latest: 2019–2024). In 2018, CIVIKOS successfully implemented a project supported by the Dutch Embassy in Kosovo, focusing specifically on strengthening civil society organizations to effectively participate in decision-making processes. In 2019, with support from the Swiss and Danish Embassies, the CIVIKOS Platform implemented a project that specifically promoted dialogue between civil society and the government at both central and local levels. Furthermore, CIVIKOS has implemented USAID-funded projects to support grassroots CSOs in monitoring local public procurement and exposing corruption, while a project funded by the Swedish Government supported local-level organizations in promoting human rights and developing advocacy strategies. In 2022, CIVIKOS implemented a one-year project funded by the Balkan Trust Fund for Democracy and financed by USAID to support the Council for Cooperation between Civil Society and the Government in improving legislation on contracting services for CSOs in Kosovo.

Thus, cooperation between civil society and public authorities, raising awareness and improving respect for human rights, implementing public consultations and principles of access to public documents, as well as creating tools, platforms, and dialogue to facilitate public improvements in related fields, are all part of CIVIKOS' core expertise—expertise that this project also aims to leverage.

2. Basis of preparation

The financial statements have been prepared in accordance with the requirements of Law no. 06/L-043 on Freedom of Association in Non-Governmental Organizations for the purpose of reporting to the NGO Regulatory Office.

Financial statements are prepared on modified cash basis, based which revenues and expenses are recognized at the time when either received and paid. The organization uses Quick Books for keeping its financial records and for financial statements preparation.

PLATFORM CIVIKOS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

(All amounts in Euro)

3. Summary of significant accounting policies

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and unrestricted cash held with banks or term deposits with maturity of less than three months.

3.2 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents solely amount receivable from donors with regard to the payroll, operating, and other expenses incurred.

3.3 Foreign currency transactions

Transactions in currencies other than the functional currency (foreign currencies) are recorded at the rates of exchange prevailing on the dates of the transactions. At each reporting date, monetary items denominated in foreign currencies are retranslated at the rates prevailing on the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Exchange differences arising on monetary items, are included in the profit and loss of the period in which they arise.

3.4 Employee benefits

The Organization makes no provision for and has no obligation for employee pensions over and above the contributions paid into the Kosovo Pension Savings Trust.

3.5 Contingencies and provisions

Contingent liabilities are not recognized in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is not recognized in the financial statements but disclosed when an inflow of economic benefits is probable. A provision is recognized if the Organization has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

3.6 Critical judgments and key sources of estimation uncertainty

In the process of applying the Organization's accounting policies, which are described above, management has made no judgments that have significant effects on the amounts recognized in the financial statements.

PLATFORM CIVIKOS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

(All amounts in Euro)

4. Cash and cash equivalents

| | As at December 31, 2025 | As at December 31, 2024 |
|--------------|------------------------------------|------------------------------------|
| Petty cash | 160 | 295 |
| Cash at bank | 29,874 | 65,729 |
| Total | 30,035 | 66,024 |

5. Receivables

| | As at December 31, 2025 | As at December 31, 2024 |
|---------------|------------------------------------|------------------------------------|
| Smart Balkans | - | 2,627 |
| Total | - | 2,627 |

6. Accounts payable

| | As at December 31, 2025 | As at December 31, 2024 |
|------------------|------------------------------------|------------------------------------|
| Accounts payable | 102 | 100 |
| Total | 102 | 100 |

PLATFORM CIVIKOS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

(All amounts in Euro)

7. Deferred Revenues

| | As at December 31, 2025 | As at December 31, 2024 |
|---------------------|----------------------------|----------------------------|
| Fondi Civikos | 1,507 | 20,555 |
| KCSF - CEA 21265002 | - | 20,424 |
| NED 2023-0686 | 27,699 | 13,045 |
| DEMOS | - | - |
| Smart balkans | - | - |
| Membership | 373 | 1,461 |
| CDF 043 RFA-002/01 | (1,327) | - |
| KFOS | 1,680 | - |
| GIZ 81281114 | - | - |
| Matra | - | 13,066 |
| Total | 29,932 | 68,551 |

8. Incomes

| | Year ended December 31, 2025 | Year ended December 31, 2024 |
|----------------------------------|------------------------------------|------------------------------------|
| Deferred revenues from last year | 68,551 | 60,615 |
| KCSF - CEA 21265002 | - | 50,661 |
| NED 2022-1123 | - | - |
| NED 2023-0686 | 52,492 | 36,424 |
| Smart balkans | - | 13,012 |
| GIZ 81281114 | - | - |
| DEMOS | - | - |
| CDF | - | 43,000 |
| Matra | 32,691 | 49,285 |
| UN LVG2023036 | - | - |
| KFOS | 10,000 | - |
| Fondi Civikos | - | 4,548 |
| ShPShK - CIVIKOS | 3,180 | - |
| Membership | 30 | 75 |
| SlovakAID | - | - |
| Deferred revenues | (38,817) | (68,551) |
| Total | 128,127 | 189,070 |

PLATFORM CIVIKOS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

(All amounts in Euro)

9. Payroll expenses

| | Year ended December 31, 2025 | Year ended December 31, 2024 |
|----------------------|---|---|
| Gross salary | 55,316 | 83,465 |
| Payroll for projects | - | 3,932 |
| Total | 55,316 | 87,397 |

10. Program Expenses

| | Year ended December 31, 2025 | Year ended December 31, 2024 |
|------------------|---|---|
| Translation | 315 | 3,418 |
| Program expenses | 73,923 | 30,635 |
| Total | 74,238 | 34,053 |

11. Administrative Expenses

| | Year ended December 31, 2025 | Year ended December 31, 2024 |
|-------------------------------------|---|---|
| Rent, Utilities | 7,536 | 8,840 |
| Office Expenses | 4,534 | 6,604 |
| Car Expenses | 2,855 | 1,741 |
| Communication (Internet, Telephone) | 894 | 878 |
| Other | 1,665 | 705 |
| Banking Expenses | 266 | 357 |
| Administrative Expenses | 9,685 | - |
| Total | 27,435 | 19,125 |

12. Events after the reporting date

There are no events subsequent to the reporting date that require disclosure in the financial statements of Organization.