

**HELP HELP FOR SELBSTHLIFE  
E.V.  
(HELP KOSOVO)  
PRISTINA / KOSOVO**

**INDEPENDENT AUDITOR'S REPORT AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025**

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**Prishtina: February 2026**

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## INDEPENDENT AUDITOR'S REPORT

For: Management of "HELP HILFE ZUR SELBSTHLIFE" E.V. PRISHTINA / KOSOVO

### Unqualified Opinion:

We have audited the accompanying Financial Statements of the organization "HELP HILFE ZUR SELBSTHLIFE" E.V." hereinafter referred to (Help Kosovo), address: Rr. Zija Shemsiu, Obj 3, H 2 10000 Prishtina, Kosovo, since the Statement of Financial Position as of December 31, 2025, the Comprehensive Income Statement, the Cash Flow Statement for the year ended, Overview of Changes in Funds, as well as Summary of Key Accounting Policies and Explanatory Notes.

- In our opinion, the Financial Statements of the organization (Help Kosovo), present the fair position, in all material aspects, the financial position as at 31 December 2025, as well as its financial performance and cash flows for the year ended, in accordance with the International Financial Reporting Standard for Small and Medium Enterprises (IFRS for SMEs).

### Management Responsibilities for Financial Statements

Management is responsible for the correct preparation and presentation of these Financial Statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Enterprises (IFRS for SMEs). This responsibility includes: designing, implementing, and maintaining relevant internal control; for the preparation and fair presentation of these financial statements; be free from material errors, fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable for the circumstances.

### Auditor's Responsibility

It is our responsibility to express an opinion on these Financial Statements based on our audit. We conducted the audit in accordance with International Auditing Standards. These standards require us to meet ethical requirements and to plan and conduct audits to achieve reasonable assurance as to whether the Financial Statements are free from material errors. Auditing includes the implementation of procedures to obtain audit evidence about amounts and disclosures in the Financial Statements.



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The procedures chosen depend on the auditor's judgment, including the assessment of the risk of material errors of the Financial Statements, whether due to error or fraud. In making these risk assessments, the auditor takes into consideration the relevant internal control for the preparation and fair presentation of the entity's Financial Statements, in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of giving an opinion on the efficiency of the ethnicity's internal control. Also, the audit includes the assessment of the adequacy of the accounting policies used and the reasonableness of the accounting assessments made by the management, as well as the assessment of the overall presentation of the Financial Statements. We believe that the audit evidence we have provided is sufficient and appropriate to provide a basis for our auditor's opinion.

Hajdar Hoxhaj

Legal Auditor, No. 88



**ProAudit**



SH.P.K.

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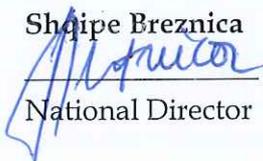
Prishtina, on  
February 12, 2026

**"HELP HILFE ZUR SELBSTHLIFE" E.V. (HELP KOSOVO) PRISHTINA / KOSOVO**  
**Financial statement for the year ended December 31, 2025**  
*(amounts are in Euros)*

**STATEMENT OF FINANCIAL POSITION**

	Note	On December 31, 2025	On December 31, 2024
<b>ASSETS</b>			
<b>Current assets</b>			
Money and its equivalents	3	590,911	68,994
<b>Total Working Capital</b>		<b>590,911</b>	<b>68,994</b>
<b>TOTAL ASSETS</b>		<b>590,911</b>	<b>68,994</b>
<b>Short-term liabilities</b>			
Accounts payable		-	-
Deferred revenue		-	-
<b>Total short liabilities</b>		<b>-</b>	<b>-</b>
<b>Balance Sheets of Funds</b>			
Balance Sheets of Funds		68,993	248,689
Surplus / (shortage) of the year		521,918	(179,696)
<b>Total balance of funds</b>		<b>590,911</b>	<b>68,993</b>
<b>TOTAL LIABILITIES AND BALANCE OF FUNDS</b>		<b>590,911</b>	<b>68,993</b>

The Financial Statements are approved by the Management of the Organization and have been authorized.

Shqipe Breznica  
  
 National Director



Butrint Tuzi  
  
 Finance Officer

Accompanying notes from 1 to 10 are an integral part of these financial statements.

**"HELP HILFE ZUR SELBSTHLIFE" E.V. (HELP KOSOVO) PRISHTINA / KOSOVO**  
**Financial statement for the year ended December 31, 2025**  
*(amounts are in Euros)*

**OVERVIEW OF OTHER COMPREHENSIVE REVENUE**

REVENUE	Notes	For the year ending December 31, 2025	For the year ending December 31, 2024
Revenue	4	902,300	431,351
<b>Total Revenue</b>		<b>902,300</b>	<b>431,351</b>
Expenses			
Direct expenditure on projects	5	(82,980)	(265,571)
Personnel expenses	6	(250,740)	(270,602)
Operating expenses	7	(36,748)	(39,545)
Shipping costs	8	(9,914)	(35,328)
Administrative expenses	9	-	-
<b>Total expenses</b>		<b>(380,382)</b>	<b>(611,046)</b>
<b>Surplus / (shortage) of the year</b>		<b>521,918</b>	<b>(179,696)</b>

Accompanying notes from 1 to 10 are an integral part of these financial statements.

**"HELP HILFE ZUR SELBSTHLIFE" E.V. (HELP KOSOVO) PRISHTINA / KOSOVO**  
**Financial statement for the year ended December 31, 2025**  
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**OVERVIEW OF ACTIVITIES AND CHANGES IN NET WEALTH**

	<b>On December 31, 2025</b>	<b>On December 31, 2024</b>
Balance of funds at the beginning of the year	68,993	248,689
Revenue received during the year	902,300	431,351
Payment of expenses during the year	(380,382)	(611,046)
Balance of funds at the end of the year	590,911	68,993

Accompanying notes from 1 to 10 are an integral part of these financial statements.

**"HELP HILFE ZUR SELBSTHLIFE" E.V. (HELP KOSOVO) PRISHTINA / KOSOVO**  
**Financial statement for the year ended December 31, 2025**  
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**CASH FLOW OVERVIEW**

	For the year ending December 31, 2025	For the year ending December 31, 2024
Period Gain/Loss	521,918	(179,696)
Filled for:		
Change in accounts payable and other short-term liabilities	-	-
Change in deferred income		-
Net cash from operating activities	521,918	(179,696)
<b>Cash flow from investment activities</b>		
Buying fixed assets	-	-
Net cash flow used in financing activities	-	-
Net cash growth and its equivalents	521,918	(179,696)
Money and its equivalents at the beginning of the year	68,993	248,689
Cash and its equivalents at the end of the year	590,911	68,993

Accompanying notes from 1 to 10 are an integral part of these financial statements.

## **EXPLANATORY NOTES AND ACCOUNTING POLICIES**

### **1. GENERAL INFORMATION**

Help Hilfe zur Selbsthilfe E.V (Organization) was established as a non-governmental organization and was registered on 23 February 2000 in Kosovo with registration certificate number 5300261-7 according to the law 06/L-043 of the Republic of Kosovo on the registration and activity of non-governmental organizations in Kosovo, with address at Ulpiana U-3 Street, HY-2, No.9, Str. Zija Shemsiu 10000 Prishtina, Kosovo.

The Help Hilfe zur Selbsthilfe E.V mission in Kosovo started its work during the emergency phase in Kosovo in 2000. After several years of interruption of activities in Kosovo, Help started with the project "Supporting socio-economic stability through strengthening the micro-business sector in Kosovo.

The number of employees of the organization during 2025 was on average about 11 employees (Year 2024; about 11 employees).

### **2. ACCOUNTING POLICIES**

#### **2.1 Preparation Basis**

The financial statements have been prepared in accordance with the accounting and financial reporting standards applicable in the Republic of Kosovo and in accordance with the Law No. 06/L-43 that are currently in force in the Republic of Kosovo, as well as on the basis of accounting set out in the agreement with the donors, including budgeting.

#### **2.2 Accounting System**

These statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Enterprises (IFRS for SMEs) issued by the International Accounting Standards Board. Also, these statements have been prepared in accordance with the historical cost convention. The financial statements have been prepared for the period: 01 January 2025 - 31 December 2025.

#### **2.3 Functional and reporting currencies**

All ratios are denominated in euros, which is the organization's functional currency.

**"HELP HILFE ZUR SELBSTHLIFE" E.V. (HELP KOSOVO) PRISHTINA / KOSOVO**

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**Financial statement for the year ended December 31, 2025**

*(amounts are in Euros)*

**2.4 Cash and cash equivalents**

Cash and cash equivalents include cash and bank cash.

**2.5 Recognition of income**

Income from grants is known as income in the period when it is paid. At the end of the year, the excess amount of revenues in addition to expenditures are treated as the balance carried over to the next period.

**2.6 Expense recognition**

The expenses incurred in the respective period were recognized on a cash basis.

**2.7 Taxes**

The organization was founded as a non-governmental organization, for this reason it has responsibility and acts as an NGO according to the laws in force of Kosovo.

**2.8 Employee Benefits**

The organization pays contributions for the benefit of employees of the Kosovo Pension Savings Trust (KPC). Contributions are recognized when they occur.

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**Financial statement for the year ended December 31, 2025**  
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**3. MONEY AND CASH EQUIVALENTS**

	On December 31, 2025	On December 31, 2024
Money in the bank	590,471	68,695
Money at the checkout	440	299
<b>Total</b>	<b>590,911</b>	<b>68,994</b>

**4. REVENUE**

	For the year ending December 31, 2025	For the year ending December 31, 2024
Entries from Bonn (AAA) + Helvetas Bonn	347,938	358,864
Revenues from Municipalities		14,400
Income from Beneficiaries		6,087
Income from TAK / refund		52,000
Revenue from GIZ	554,362	
<b>Total</b>	<b>902,300</b>	<b>431,351</b>

**5. DIRECT PROJECT EXPENDITURE**

	For the year ending December 31, 2025	For the year ending December 31, 2024
KOS-001-16 - Own funds (transfer of funds to Albania Office)	13,000	
Socio-economic empowerment of the Western Balkans SOE 010	10,500	190,941
Reg.progr.incl.&green.econ.dev. East.Europe	58,066	74,630
UKR-018-23	1,414	
CIRCLE-Community Inclusion through Competition		-
<b>Total</b>	<b>82,980</b>	<b>265,571</b>

**"HELP HILFE ZUR SELBSTHLIFE" E.V. (HELP KOSOVO) PRISHTINA / KOSOVO**

**Financial statement for the year ended December 31, 2025**

*(amounts are in Euros)*

**6. PERSONNEL EXPENSES**

	For the year ending December 31, 2023	For the year ending December 31, 2024
Emerg.relief&prot.serv.to.confl.affctd.pop.in.Ukr (UKR-003-22)		501
Reg.progr.incl.&green.econ.dev. East.Europe	144,960	62,934
GLO001HL	26,059	
giz	20,000	
UKR018	34,406	
Comprehens.Hum.Assist.to.war- aff.comm.i.UKR (UKR-022-23)	15,396	42,952
Inclusive Jobs in ICT Project (SOE-012-23)	9,610	9,923
Socio-economic empowerment of the Western Balkans SOE 010	310	154,293
<b>Total</b>	<b>250,740</b>	<b>270,602</b>

**7. OPERATING EXPENSES**

	For the year ending December 31, 2025	For the year ending December 31, 2024
Socio-economic empowerment of the Western Balkans SOE 010	1,173	34,314
Reg.progr.incl.&green.econ.dev. East.Europe	27,875	2,601
giz	842	
tbd (VAT, Municipalities etc.)		-
CIRCLE-Community Inclusion through Competition		-
UKR018	4,016	
Support socio-economic stability in Kosovo (XKX-041-21)		100
Own funds	1,099	2,312
Comprehens.Hum.Assist.to.war- aff.comm.i.UKR (UKR-022-23)	140	156
Inclusive Jobs in ICT Project (SOE-012-23)	1,537	62
GLO001HL	65	
<b>Total</b>	<b>36,748</b>	<b>39,545</b>

**"HELP HILFE ZUR SELBSTHLIFE" E.V. (HELP KOSOVO) PRISHTINA / KOSOVO**

**Financial statement for the year ended December 31, 2025**

*(amounts are in Euros)*

**8. SHIPPING COSTS**

	For the year ending December 31, 2025	For the year ending December 31, 2024
Vibrant ICT-BPO sector for better economic opportunities		-
Socio-economic empowerment of the Western Balkans SOE 05		-
Socio-economic empowerment of the Western Balkans SOE 010	2,617	22,304
Reg.progr.incl.&green.econ.dev. East.Europe	7,297	4,624
tbd (VAT, Municipalities etc.) XKX-055-22		8,400
Own funds		-
<b>Total</b>	<b>9,914</b>	<b>35,328</b>

**9. ADMINISTRATIVE EXPENSES**

	For the year ending December 31, 2025	For the year ending December 31, 2024
Supporting socio-economic stability		-
<b>Total</b>		<b>-</b>

**10. EVENTS AFTER THE DATE**

The management of the organization is responsible for disclosing events that may have an impact on the financial statements, as of the date of compilation of this report, we have not received from the management any cases or events that may have an impact later after the date of the statement of financial position and that require adjustments to the financial statements or disclosures.