

## Annual Financial Statement and Transparency Report 2024

### 1.1

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The balance sheet, the profit and loss account and the additional annex are enclosed to this report.

### 1.2.

#### FilmJUS activities in 2024

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At the beginning of 2024, the mandate of the BOARD elected four years earlier expired, so an election meeting was convened for March 14. After the additions to the President's report and the answers to the questions raised, those present accepted the President's report for the past four years.

As a result of the election, the following members were elected to the BOARD for the next four years: Mr. László Babiczky, Mr. Iván Bánki, Mr. László Czető Bernát, Mrs. Rita Dévényi, Mr. Péter Gárdos, Mr. György Kabdebó, Mr. Tamás Kende, Mrs. Yvonne Kerékgyártó, Mr. András Kisfaludy, Mr. György Molnár, Mrs. Éva Pataki, Mr. János Rózsa, Mr. György Sándor, Mrs. Orsolya Székely and Mr. András Szolnoki. Substitute members: Mr. Gábor Szepesi and Mrs. Andrea Vészits.

The members of the Supervisory Board are: Mr. Gábor Dénes, Mr. Vilmos Füredi and Mr. Virgil Szilágyi. Immediately after the election meeting, the new BOARD was convened to elect the Executive Committee, including the president and vice-president.

Mr. György Kabdebó received 9 votes for the position of president, meaning that he will remain President of FilmJUS for the next four years. Mr. László Bernát received 8 votes for the position of vice-president, so he will be the Vice-president of FilmJUS for the next 4 years. Mr. László Babiczky received 7 votes, Mr. György Molnár received 9 votes, and Mr. András Szolnoki received 8 votes to join the Executive Committee, so they will also be members of the Executive Committee.

#### Annual reports for the period under review

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In the following section, we outline FilmJUS's annual activities based on reports for each financial period. (The full text of the reports and public benefit reports for each year can be read on the FilmJUS website, as can the annual reports of the Supervisory Board, the FilmJUS balance sheets and their supplementary appendices.)

Minutes of the BOARD' Meeting held on May 2, 2024:

*As the first item on the agenda*, Mr. György Kabdebó supplements the report and Transparency report sent out in advance and informs those present about the most important events affecting FilmJUS. He suggests that they listen to the Supervisory Board's report and discuss the report in relation to the answers given to their questions.

*As the second item on the agenda*, Mr. Gábor Dénes presents the Supervisory Board's report. The Supervisory Board requests information on the following issues:

- *Has there been any significant change in the current status of data provision negotiations with individual commercial television stations, with particular regard to RTL Klub in Hungary;*

Data provision is continuous for a significant portion of the channels, and where it is not, we have found a data provider source. We are currently in negotiation with two organisations, and there is only one issue still under discussion with RTL Klub, namely they do not want to clearly identify the producer (i.e., themselves) in the case of their own productions, although they have recently shown a willingness to do so. The issue is such a minor detail that we are confident of reaching an agreement. The other negotiation is underway with Magyar Mozi TV, from whom we receive data, but we are still trying to agree on the royalty rate for 2024.

- *Has there been any change in the assessment of data provision and royalty obligations for encrypted channels?*

In short, the answer is no.

- *What is the status of the audit initiated by the audit office, is it continuing or has it been suspended; how many supervisory authorities currently exercise control over the association;*

The State Audit Office investigation has been closed, and we have not received any further inquiries. Our work is primarily supervised by the Hungarian Intellectual Property Office, but the Hungarian Competition Office keeps the collection of blank tape levy on its agenda, and last year's amendment to the law also gave the State Audit Office the right to investigate. Furthermore, the Minister of Justice also has a say in the approval of our annual royalty tariffs, as the events at the end of the year have just shown this.

- *What are the latest developments in the conflict with the Hungarian Competition Office? What is the status of the lawsuits filed against the Ministry of Justice?*

In the lawsuit with the Hungarian Competition Office, we have just received notification that the hearing will take place in September 2024, and nothing else will happen until then. In the lawsuits against the Minister of Justice, we have filed a total of more than 40 lawsuits together with other rights management organisation, which are still being processed. For the time being, the court has consolidated certain cases, but no other significant events have taken place.

- *What changes can be expected in the amount of blank tape levy compared to previous years, with particular regard to new, high-capacity data storage devices?*

Artisjus monitors the impact of changes in data storage capacity, however no significant changes are expected as a result, but the consequences of rejecting royalty tariffs cannot yet be assessed.

- *How did the amount of the 25% of copyright royalties deducted by the state related to FilmJUS develop in 2023? Furthermore, is there possibility to request, together with other rights management organisations, an accounting of the amount of royalties deducted, and how and on whom the government spent this money, given that royalties are private property?*

The beneficiary National Cultural Fund (NCF) publishes the tenders announced and those that are winning on its website, but no summary evaluation is available.

- *How did FilmJUS's collaboration with the NCF develop? Do we have any substantive information about film projects supported from the state-deducted royalties and the awarding of grants?*

As a result of the discussions two years earlier, after the end of the financial year, the NCF sends a summary to FilmJUS, which we publish on our website.

- *How did FilmJUS's important international relations develop in 2024? With whom were new reciprocal agreements concluded?*

Dr. Katalin Petrőczy informed the BOARD that during 2024, FilmJUS negotiated contracts with the Slovenian collective rights management organisation AIPA, the Italian organisation VIDEORIGHTS, the Italian organisation MRIGHTS, and the Colombian organisation REDES, which were signed in 2024.

In addition, we concluded negotiations with the Turkish organisation TAACMOS in 2023, but they requested that we postpone the signing until the end of May 2024.

We negotiated with the South Korean organization DGK, but these negotiations have been interrupted for the time being.

Our most recent inquiries came from the Chilean director organisation ATN, but active negotiations are still ongoing with the English collective rights management organisation SCREEN CRAFT RIGHTS, which represents cinematographers, set designers, and costume designers.

It is a significant event that the Brussels-based SAA organization has accepted László Bernát as a member of its Board of Patrons. The SAA (Society of Audio-visual Authors) is the lobbying organisation of European audio-visual collective rights management organisations at European institutions.

- *Do we know what happened to the €100,000 that FilmJUS gave as emergency aid in 2022 to Ukrainian colleagues who were in a state of emergency due to the war in Ukraine? The aid was coordinated by the international organization CISAC (the amount was HUF 18,897,000, and the Hungarian Interchurch Aid received 18,000,000 HUF in aid for Ukraine).*

According to a report on the CISAC website, the announced aid program raised €1,2 million, of which €300,000 was distributed among approximately 700 affected Ukrainian creators, averaging €300 each. The remaining 30% was given to the Polish music creators' support organization ZAIKS, and 70% was used to support civil organizations in Hungary, Romania, Slovakia, and Moldova.

The Supervisory Board recommends the approval of the report and transparency report.

The delegates made no further comments or suggestions, and no further questions were raised.

The BOARD approved the reports submitted:

**The BOARD on the recommendation of the Supervisory Board and the independent audit unanimously approved the FilmJUS 2024 report on the Society's activities and financial performance, the balance sheet, income statement, and supplementary notes, as well as the FilmJUS 2024 transparency report, with 12 votes in favour, 0 votes against, and 0 abstentions.**

*As the fourth item on the agenda, the delegates elected the members of the Art Committee. Dr. Gabriella Kiss said that she had discussed with the members of the previous Art Committee, who, with the exception of Gyula Radó, had agreed to stand for re-election. Gyula Radó requested that his nomination be disregarded due to his age. Dramaturg and screenwriter Andrea Vészits was nominated as a new member. András Kisfaludy nominated himself as a member of the Art Committee.*

The decision of the BOARD:

The BOARD appointed the following Art Committee for the next four years, with 11 votes in favour, 0 abstentions, and 1 vote against: **Mr. Frigyes B. Marton**, cinematographer; **Mrs. Gyöngyi László**, TV director; **Mr. András Sólyom**, director; **Mr. Ferenc Varsányi**, animation and film director; **Mrs. Andrea Vészits**, dramaturg and screenwriter.

*As the fifth item on the agenda, the delegates listened to the reports of the Filmjus Foundation and the FilmesHáz Foundation, which they tacitly acknowledged. The foundations' reports can be read on their websites.*

Minutes of the BOARD meeting held virtually between September 8 and 12, 2024:

Mr. György Kabdebó, President of FilmJUS, submitted the following proposal electronically on September 8, 2024 (in accordance with Section IX of the Articles of Association), requesting the opinion of the members of the BOARD.

Ladies and Gentlemen!

Recently, the heirs of the apartment next door to FilmJUS on the first floor approached us, offering to sell the property. I would like to remind you that this matter was already discussed four years ago at a BOARD meeting, and the following minutes were taken.

*Excerpt from the minutes of March 12, 2020:*

*GyK informs the members of BOARD present that the heir to the apartment next to FilmJUS's first-floor apartment on Bródy Sándor street (on the Puskin street side) has approached them with the possibility of selling the apartment and asked if FilmJUS would be interested in purchasing it.*

*In view of the investment situation discussed, GyK suggests that no other investment is currently feasible, while the property appears to be risk-free, and FilmJUS also needs new rooms, where the missing client meeting room could be set up and the secretarial and financial departments could be separated.*

*The property is approximately 130 m<sup>2</sup>, the average price of similar properties in the area (Palotanegyed) is 1 million HUF/m<sup>2</sup>, and the estimated cost of renovations required in the event of purchase is HUF 20 million.*

*GyK informs the delegates that a payment of this size would not affect the mandatory royalty payments.*

*Those present unanimously agreed with the proposal and authorized the President to continue negotiations with the owners of the neighbouring apartment.*

*GyK stated that in the event of an agreement, he would submit the planned purchase agreement to the BOARD for approval.*

In the meantime, the widowed owner changed her mind and the transaction could not be realized. However, following the widow's death, the children of the couple who had previously lived there contacted us as heirs and offered the property for sale again.

For FilmJUS, the reasons for the purchase have not changed, i.e., an office/meeting room for the Director and a normal-sized room for the finance department are still needed.

Together with the Director, we have viewed the apartment, which is in fairly good condition, and agreed in advance on a price of 1 million forints per square meter, which seems quite good for the area. Calculated this way, the purchase price is HUF 135 million.

I have consulted with the members of the Executive Committee, who unanimously agreed with the purchase, noting that the transaction could also be considered a good investment.

I ask for your agreement to conclude a contract with earnest money in accordance with the above, and then to conclude the purchase contract.

The following people responded to the proposal by e-mail:

László Babiczky, Iván Bánki, László Bernát, Rita Dévényi, Péter Gárdos, György Kabdebó, Tamás Kende, András Kisfaludy, György Molnár, Éva Pataki, János Rózsa, György Sándor, Orsolya Székely, András Szolnoki.

Accordingly, the BOARD passed the following resolution:

The BOARD authorizes the President with 14 votes in favour (one delegate did not respond to the request) and no abstentions, to purchase the apartment on the first floor of 24 Bródy Sándor Street, adjacent to the current apartment.

Minutes of the BOARD' meeting of November 28, 2024:

*As the first item on the agenda*, György Kabdebó informs those present about the status of our legal dispute with the Ministry of Justice. He reminds everyone that at the end of last year, the Minister did not approve the submitted royalty tariffs, even though neither the Hungarian Intellectual Property Office (HIPO) nor the organizations representing the opposing parties objected to them. This happened with all of the rights management organisations. Subsequently, all the rights management organisations concerned took the dispute to court. In accordance with the regulations, a separate lawsuit had to be filed for each tariff, as a result of which the rights management organisations concerned filed more than 40 lawsuits with virtually identical content and arguments. The court selected one lawsuit as a test case

and proceeded with it, while suspending the others. On October 24, 2024, the court announced its ruling, stating that:

The Metropolitan Court of Budapest annuls the defendant's decision No. XX-VSZTFO/I 11/20/2023 dated November 27, 2023, and orders the defendant to conduct a new proceeding.  
It orders the defendant to pay the first plaintiff HUF 240,000, the second plaintiff HUF 150,000, the third plaintiff HUF 105,000, the fourth plaintiff HUF 105,000, and the fifth plaintiff HUF 546,000 forints in legal costs.  
The recorded procedural fee of HUF 30,000 shall be borne by the state.  
There is no right of appeal against the judgment.

Following the favourable decision for the rights management organisations, the State Secretary of the Ministry of Justice invited the parties concerned to a meeting. The meeting took place on Friday, the day after the BOARD meeting.

Addendum to the minutes:

The parties concerned met three times in the following weeks, FilmJUS was represented by Dr. Béla Bánhegyesi.

A compromise agreement acceptable to all parties was reached, whereby the Ministry will accept all royalty tariffs submitted for 2025, and the rights management organisations will subsequently withdraw their claims filed with the court. A further development is that in January, the committees to be formed will make proposals for amending the copyright law and resolving other pending issues.

GyK also brought up our ongoing legal dispute with the Hungarian Competition Office. As is well known, this is a case that has been dragging on for many years and has been discussed several times at the BOARD meetings. The Hungarian Competition Office imposed an unprecedentedly high fine on the rights management organizations, which we challenged in court. In response to our lawsuit filed in early autumn, the Office filed a counterclaim, in which it continues to repeat what we believe to be its flawed argument. Together with the other challenged rights management organizations, we have retained a law firm to conduct the litigation.

FilmJUS paid the HUF 5,15 million fine imposed on it, and we are by definition expecting its reimbursement, as well as compensation for the legal costs of the lawsuit.

*As the second item on the agenda*, GyK provided further information on the draft budget sent out in advance. The amount of royalty income and payments differs slightly from the previous year, as planning always involves a degree of uncertainty.

Planned expenditures were significantly increased by items planned to compensate for the previous year's inflation, e.g., salaries were increased by an average of 6%. It should be noted that, with the approval of the BOARD, we plan to purchase the apartment on the first floor next door, and the budget includes the purchase price and estimated renovation costs.

We plan to donate HUF 20 million to the Filmjus Foundation.

GyK submits the draft budget to a vote.

Decision of the BOARD:

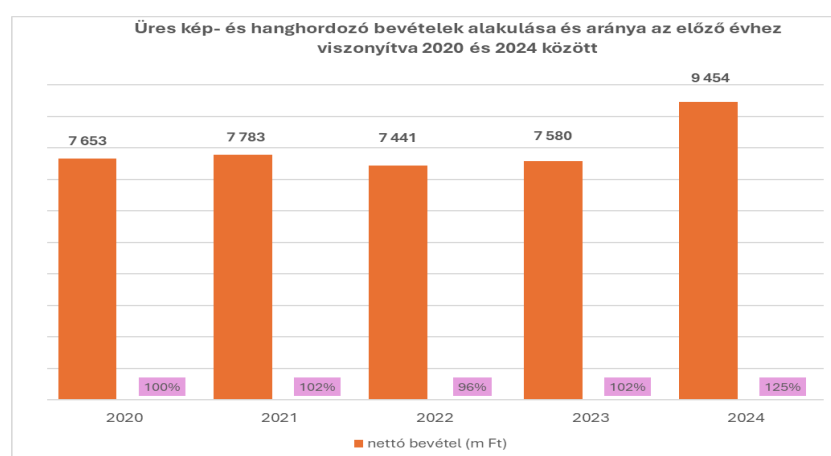
The BOARD unanimously approves FilmJUS's budget for 2025 with 13 votes in favor, 0 abstentions, and 0 votes against, including the planned donation of HUF 20 million to be given to the Foundation. The draft budget did not change the amount of deductible management costs, i.e. the 15% deduction for so-called primary rights and the 5% deduction for so-called secondary rights and foreign royalties remain unchanged.

## Presentation of the main sources of income for the FilmJUS Society in 2024

The vast majority of FilmJUS's earnings come from blank tape levy and cable royalties collected by ARTISJUS.

The prospects for collecting blank tape levy (private copying) royalties in 2024 were very poor due to the decision of the Minister of Justice not to approve the proposed fee schedules, which would have included a significant 14.5% increase to keep pace with rampant inflation. As a result, however, the amount of royalties could not be increased. As a compensation, ARTISJUS, in consultation with us, reduced the discounts available to fee payers.

Thanks to this and the surge in turnover, blank tape levy revenues increased with an unexpected significance in 2024. (Obviously, only part of this income flows in to FilmJUS, as it is shared among five rights management organisations!)



The vast majority of royalty revenue, 82%, was again generated by mobile phones, a sector in which sales rose by only 1.5%, but increasing storage space and reduced fee payers' discounts still resulted in a significant increase.

Revenues by brand were as follows:

Brand	Piece	%	TOP types
SAMSUNG	1,051,561	50,3%	GALAXY A55 5G
APPLE	439,328	21,0%	IPHONE 15
XIAOMI	312,742	15,0%	REDMI NOTE 13 5G
HONOR	165,492	7,9%	MAGIC 6 LITE
MOTOROLA	48,538	2,3%	MOTO E14

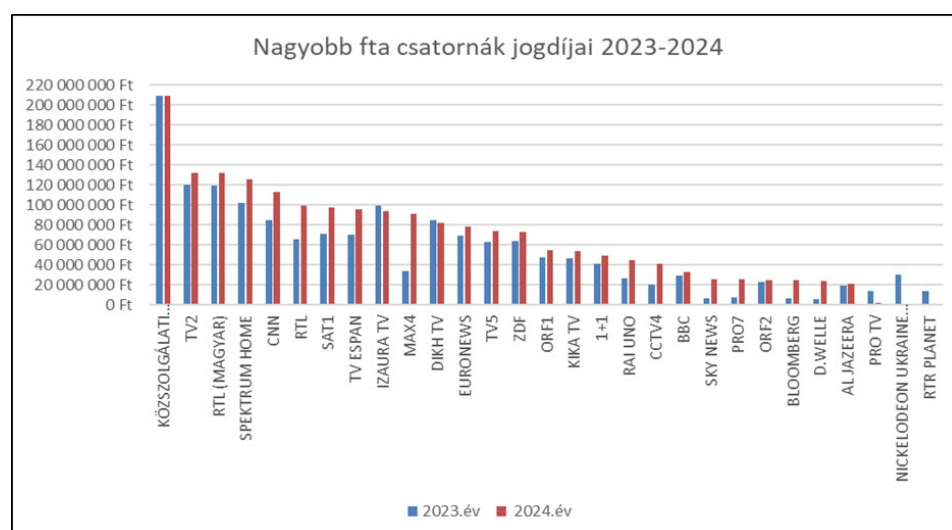
It is important for us to note that three distributors account for over 80% of the domestic mobile phone market, with whom ARTISJUS has good relations, thus ensuring relatively smooth royalty collection.

The collection of royalties for computers lags significantly behind that for mobile devices, totaling HUF 686 million in 2024. Here too, there is significant concentration, with six companies accounting for the vast majority of payments, making it easier to reach agreements through negotiation. A one-off larger

income was generated by the agreement reached on royalty payments for school computers. In 2024, the tablet market experienced a surprisingly significant jump, generating approximately HUF 780 million in royalty revenue from these devices alone. Total revenue from other data storage devices (mainly USB sticks, memory cards, and HDDs) amounted to approximately HUF 1.5 billion. Formerly popular data storage devices such as CDs, DVDs, set-top boxes, and cassettes are now practically only theoretical categories, generating less than HUF 40 million in royalty revenue.

Based on the above, after deducting ARTISJUS's costs, approximately HUF 720 million in blank tape levy were transferred to FilmJUS for 2024, which will form the basis for the 2025 distribution. (This cannot be compared to the amount indicated in point 2.1, as that figure includes royalties received during the calendar year, which naturally differs from the amounts due for the royalty year!)

In the case of cable (retransmission) royalties, the situation in 2024 was similar to that of blank tape royalties. After losing the possibility of an increase, ARTISJUS initiated negotiations with partner cable operators, where, in addition to the two main players (4IG, TELEKOM), there are only much smaller providers, who ultimately agreed to receive a smaller discount this year, so the payment to Artisjus did not decrease nominally, but increased by 19%, to a total of approximately HUF 1.9 billion in royalty revenue. The retransmission market affected approximately 3.5 million households in 2024, with royalties for free-to-air (FTA) channels as follows:



As a result, FilmJUS received approximately HUF 604 million in royalties for 2024, after deduction of collection costs and payment under the AGICOA agreement. This is approximately HUF 100 million more than our cable royalty revenue for the 2023 royalty year. (The same discrepancy mentioned in relation to blank tape royalties also applies here, i.e. this does not match the financial annual revenue records, this will form the basis for the distribution!)

It is worth mentioning that, compared to previous years, our revenues from so-called encrypted broadcasting (broadcasting secondary rights) have increased significantly. This is due to a separate, unique agreement with the Hungarian Cinema TV (Magyar Mozi TV) service provider, which will pay us an annual royalty of HUF 60 million as from 2024. This agreement is also valid for 2025.

### FilmJUS's accession to international organizations and databases

FilmJUS is member of several specialised international organisations.

**CISAC** (Confédération Internationale des Sociétés d'Auteurs et Compositeurs; International Confederation of Authors and Composers Societies) is the most significant of these. It was established in 1926 in Paris, its current president is Mr. Björn Ulvaeus (founding member of ABBA). It is the largest organisation that brings together and represents collective rights management organisations. It has member organisations on every continent, and aims to support and unify the operation of member organisations through a common set of rules. It has around 230 member organisations in 120 countries. FilmJUS has been a member since 2010.

**FERA** (Federation of European Film Directors) was created in 1980. It brings together 37 organisations representing directors from 29 countries, representing nearly 20,000 European directors.

FilmJUS has been an associate member since 2009.

### **SAA** (Société des Auteurs Audiovisuels) – Society of Audio-visual Authors

The Society has been established by the collective rights management organisations representing audio-visual authors with the aim of safeguarding the royalty rights of authors and taking the initiative in promoting the property and artistic interests of creators in Europe. Currently, 33 collective management organisations from 25 countries are members. We have been in contact with them since April 2011.

At the beginning of 2023, SAA took the initiative to establish closer links with rights management organisations. We were invited to delegate a member to the *SAA Board of Patrons*. The FilmJUS Board discussed the request and decided to delegate Mr. László Czető Bernát to the Board of Patrons. The first personal contact was made, and at this meeting in Brussels, Mrs. Cécile Despringre, Secretary General of SAA, discussed with Mr. László Czető Bernát the framework for possible cooperation.

Over the past decade, several international databases have been established with the aim of clearly identifying completed audio-visual works as well as creating a single register of creators.

FilmJUS sends data to several of these databases and uses the database available in return. We continuously provide data to the **IDA** (International Documentation on Audio-visual works) system. The aim of IDA is to provide a unique identifier for the works included into the database so that rights managers in other countries can clearly identify each individual work. This can greatly assist the international right enforcement.

FilmJUS sends data once a year, after the distribution of royalties, but has continuous access to the international system.

The IDA system is linked to the **IPI** (Interested Party Information system), which is a database of the creators of works in the IDA system. CISAC strongly encourages all collective rights management organisations to cooperate with these two databases to facilitate the identification of works and authors, thereby improving the efficiency and accuracy of royalty distribution between organisations.

## **1.3**

### *Information on the user call for tender*

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FilmJUS is characterised by the fact that the authorisation of cinematographic works - unlike musical works - in the vast majority of cases does not fall within the competence of the rights management organisation, the right to authorise works remains with the producers.

As a result, FilmJUS did not receive any user requests or offers in 2024, so there are no problems or obstacles to report.



## 1.4

### *The legal and governance structure of FilmJUS*

The operational activities of the Society are managed by the Director, in cooperation with the President, and supervised by the Executive Committee and the Society's main decision-making body, the BOARD.

The BOARD of FilmJUS, which is the main decision-making body of the Society, and the members of the Supervisory Board are elected for a four-year term by the renewal General Assembly. The BOARD elects the Executive Committee, including the President and the Vice-President.

The Director shall be appointed for an indefinite term by the Executive Committee with the approval of the BOARD.

The Society's legal affairs and international relations are handled by the Legal Office, with the engagement of a contracted lawyer if necessary.

## 1.5

### *Information on organisations owned or controlled by FilmJUS*

The Society has no ownership relation with any other company or other organisation.

The Society exercises founding rights over the following foundations:

- **FILMJUS Foundation** (registered office: 1092 Budapest, Ráday u. 31/ B., Budapest-Capital Regional Court – reg. number: 01-01- 0008275)
- **FILMESHÁZ Foundation** (registered office: 1092 Budapest, Ráday u. 31/ B., Budapest-Capital Regional Court – reg. number: 01-01- 0011535)

## 1.6

### *Executive's allowances in 2024ben (gross, HUF)*

Director's annual salary

Salary:	16,800,000.-
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President and four members of Executive Committee:

Honorarium (annual):	32,898,000.-
+ use of car for the President	

Supervisory Board (3 members):

Honorarium (annual):	7,500,000.-
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FilmJUS did not pay any other remuneration (excluding royalties for their works of authorship) to the executives.

## 1.7

For financial information according to Annex 1 of Act XCIII of 2016, see under point 2.

## 1.8

The FilmJUS Society does not directly engage in cultural or social support activities, for this purpose the Filmjus Foundation was established in 2001.

In 2024, the FilmJUS Society (similarly to previous years) provided exclusively social support via the Filmjus Foundation established by itself. The amount of the annual grant given to the Foundation is

decided annually by the BOARD, simultaneously with the adoption of the annual budget of FilmJUS. The source of the grant is a separated part from the time-barred royalties for the year in subject. For the fiscal year 2024, the BOARD, when adopting the budget, set the planned social grant at HUF 20 million.

In accordance with its founding documents, the Foundation may use this amount exclusively for the social support of people working in (or retired from) the film and TV industry, on the basis of decisions taken by its Board of Trustees. The social support includes, firstly, a one-off cash grant on the basis of need, secondly, regular monthly pension supplements for colleagues with low pensions and, thirdly, support for colleagues who retire within ten years as beneficiaries by means of regular private pension contributions.

The Foundation is classified as a public benefit organisation and is included on the list issued by the National Tax and Customs Administration, which allows individuals to donate 1% of their tax.

The activities of the Foundation's Board of Trustees are supervised by the Supervisory Board, its balance sheet is audited by an independent auditor and it reports on its activities annually in a public benefit report, accessible to the public.

In 2024, FilmJUS did not provide any financial support to the Filmesház Foundation, founded by itself, which covered its operations from its own revenues.

## 2. Financial information

### 2.1.

Royalty income in fiscal year 2024, broken down by type of property right managed

	royalty type	origin	collector	thousand HUF
1	Blank tape	Domestic	ARTISJUS	719,721
2	Cable	Domestic	ARTISJUS	604,954
3	Foreign cable (primary right)	Foreign	Own collection	83
4	Reproduction	Domestic	Own collection	135
5	Public performance	Domestic	Own collection	8,225
6	Terrestrial broadcasting	Domestic	Own collection	54,294
7	Terrestrial broadcasting (from abroad, personalized)	Foreign	Own collection	25,694
8	Making available to the public	Domestic	Own collection	3,586
9	Encrypted broadcasting/ webcasting (M3.hu)	Domestic	Own collection	70,500
10	Cable (for foreign producers) AGICOA	Domestic	ARTISJUS	122,562
				<b>1,609,754</b>

FilmJUS invests the royalties not paid yet from the previous year's royalty distributions, the royalties collected and not yet distributed and its other financial assets in various short and long-term bank securities (government bonds, fixed deposits) in strict compliance with the Rules of Investment and Risk Management.

Supplementary note: At the beginning of 2023, in order to diversify the assets, about half of the fixed deposits were placed in a bank account opened with MBH (Hungarian Commercial Bank, after fusion Hungarian Bank holding) with favourable interest rates fixing. The interest earned here will be re-deposited in accordance with the provisions of the Rules of Investment and Risk Management.

The BOARD (the main decision-making body of FilmJUS) decides on the use of the interest income realized at the K&H Bank. The BOARD, when adopting the draft budget for the year, establishes in nominal terms the portion that can be used for operating purposes in the subject year, the additional residual interest income will increase the royalty income available for the next secondary rights royalty distribution.

The distribution and use of interest income in such manner shall be decided annually by the BOARD.

### 2.2.

#### Costs of services provided to rightholders

FilmJUS performs exclusively collective rights management activities for its rightholders in accordance with the provisions of the **CRM Act**. Its qualification: **representative collective rights management organisation**.

Its activities consist of the following parts:

- takes over from Artisjus the so-called blank tape levy and cable TV royalties (collectively known as secondary rights) in the framework of the mandatory collective rights management;
- concludes so-called reciprocity agreements with foreign partner organisations, and as provided therein takes over from them the royalties due to Hungarian rightholders, and pays them the royalties due to rightholders of films from that country broadcasted in Hungary;

- collects royalties in accordance with its accreditation for voluntary collective rights management, in line with tariffs approved annually by the competent minister (e.g. reproduction, public performance, broadcasting, making available to the public [collectively known as “primary rights”] and webcasting according to individual agreements);
- keeps records (sorted into database) as required by the CRM Act, *firstly* annually on the cinematographic works broadcasted on monitored channels (classified as national by the National Media and Communications Authority) (so-called projection data), *secondly* on the country of production, the authors (director, director of photography, film writer, set and costume designer, and in the case of foreign films dubbing director and dubbing translator) and producers of the cinematographic works concerned, the length of the work and its genre, the year of production, *thirdly* on the contact details and personal data of the cinematographic authors and producers which enables the royalty payments, and *fourthly*, in the case of foreign films on the collective rights management bodies representing the authors;
- based on monitoring data collected and verified annually carries out the so-called royalty distribution in case of mandatory collective rights management and prepares the so-called tariffs broken down by rightholders;
- in the course of voluntary collective rights management, FilmJUS distributes the so-called primary rights royalties collected by itself, if possible immediately after the receipt of the royalty, and prepares the royalty notice;
- sends the aforementioned tariffs to all domestic rightholders whose contact details are known and pays the royalty in accordance with the provisions of the applicable tax laws;
- prepares a breakdown by country of origin of royalties due for works of foreign origin and sends these lists to the collective rights management organisations of the countries with which we have reciprocity agreements, these collective rights management organisations check and correct these lists, thus FilmJUS can pay the corresponding royalties based on the adjusted lists to the competent collective rights management organisation;
- places on a so-called pending account royalties for the authorship of those broadcasted works for which we do not know the contact data, royalties for those works for which we do not know the country of origin, and royalties for countries with which we do not concluded reciprocity agreements, and in the next three years FilmJUS does its best to get to know the author or the country of origin so that we can pay out the royalty (for this search FilmJUS employs dedicated staff). After the limitation period (three years according to FilmJUS rules), royalties not payable despite the search will expire;
- provides legal advice on copyright issues for members contacting the Legal Office;
- keeps register upon request of its members' own works, this is the so-called "protection process";
- issues a so-called “no-debt certificate” at the request of members, who are not indebted to FilmJUS, which they can use for their applications.

### 2.2.1

From the above outline of the set of activities it is clear that operational and financial costs cannot be directly attributed (allocation item by item) to each of the activities. There is no other option than to allocate the operating and financial costs in proportion to the royalty income (managed according to property rights) realized in the subject year.

The royalties collected and paid to AGICOA have not been included in the revenues since according to a tripartite agreement signed by Artisjus-FilmJUS-AGICOA and countersigned by the Hungarian Intellectual Property Office, the so-called cable TV (simultaneous retransmission) royalties due to producers of foreign works broadcasted in Hungary are paid by Artisjus directly to AGICOA, therefore not inducing any management cost income on FilmJUS side.

The sum taken into account for costs is the sum shown in the profit and loss account, excluding royalty payments, social contributions related to royalty payments and the amount of social support.

Total operating and finance costs in the income statement:

thousand HUF	
Use of services	61,382
Expenditure on personnel	221,492
Depreciation	20,237
Other expenditure	18,091
<b>Total operating costs:</b>	<b>321,202</b>

Operating costs allocation of the 2024 royalty income excluding management costs (excluding AGICOA), broken down by property rights:

thousand HUF			
Royalty income (excluding management costs)			distribution
Blank tape levy	611,763	47,78%	153,470
Cable	514,211	40,16%	128,995
Blank tape levy and cable (foreign collection)	79	0,01%	32
Reproduction	128	0,01%	32
Public performance	7,814	0,61%	1,959
Terrestrial broadcast	51,579	4,03%	12,944
Terrestrial broadcast (from abroad, personalized)	24,409	1,90%	6,103
Making available to the public	3,407	0,27%	868
Encrypted broadcast/ webcasting (M3.hu)	66,975	5,23%	16,799
<b>Total:</b>	<b>1,280,365</b>	<b>100%</b>	<b>321,202</b>

### 2.2.2.

The method for allocating the total (with management costs) royalty income corresponds to the method applied in section 2.2.1, as the reasons are identical too. Here we have also not taken into account the royalties paid by ARTISJUS directly to AGICOA, and the total operating, financial costs do not include the payable social contribution charged as an expense.

thousand HUF			
Royalty income			distribution
Blank tape levy	719,721	48,39%	155,429
Cable	604,954	40,68%	130,665
Cable (collected from abroad, sec.rights roy.)	83	0,01%	32
Reproduction	135	0,01%	32
Public performance	8,225	0,55%	1,767
Terrestrial broadcast	54,294	3,65%	11,724
Terrestrial broadcast (from abroad, personalized)	25,694	1,73%	5,557
Making available to the public	3,586	0,24%	771
Encrypted broadcast/ webcasting (M3.hu)	70,500	4,74%	15,225
<b>Total:</b>	<b>1,487,192</b>	<b>100%</b>	<b>321,202</b>

### 2.2.3.

*Operational and financial costs for services other than collective rights management, including services provided for the benefit of the community of the rightholders.*

FilmJUS does not provide other services than those qualifying as collective rights management, nor does it provide direct social or other support, thus has no related costs.

#### 2.2.4.

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##### *Sources used to cover costs*

To cover the costs FilmJUS uses three sources:

1. the management fee charged on the royalties collected, which in 2024 is 15% for mandatory collective rights management (so-called secondary rights) and 5% for voluntary collective rights management and royalties collected from foreign collective rights management organisations; these percentages are set annually by the BOARD;
2. the share of interest income earned in the subject year, as determined by the BOARD when approving the budget for that year;
3. other incomes.

## 2.2.5.

FilmJUS applies exclusively a management cost deduction charged on royalty income. The rate is set out in the previous point. The management costs deducted in 2024 are set out in the table below:

thousand HUF	
Royalty types	Management cost
Blank tape	107,958
Cable	90,743
Blank tape and cable (foreign collection)	4
Reproduction	7
Public performance	411
Terrestrial broadcast	2,715
Terrestrial broadcast (from abroad, "personalized")	1,285
Making available to the public	179
Encrypted broadcast/ webcasting (M3.hu)	3,525
<b>Total deducted management cost:</b>	<b>206,827</b>

## 2.2.6.

FilmJUS does not provide any services other than collective rights management or directly related free services (copyright consultancy, issuing a "no-debt certificate" for applications, protection of works for members), therefore has no other costs.

## 2.3.

**Information on the sums to which rightholders are entitled**

## 2.3.1.

Information on the total sum distributed to rightholders

In 2024, the so-called secondary rights (blank tape levy and simultaneous retransmission [cableTV]) for the 2023 royalty year have been distributed respectively. Similarly, the royalties for broadcasted films on the webcasting channel (M3.hu) were distributed in the year following the year of collection, at the same time as the so-called secondary rights.

Royalties collected under voluntary collective rights management are distributed as soon as possible after the receipt of the royalty

Royalty types	Royalty sum (thousand HUF)
2023 royalty year blank tape	580,798
2023 royalty year cableTV	538,579
Reproduction	128
Public performance	7,813
Terrestrial broadcast domestic	51,579
Terrestrial broadcast (from abroad, „personalized")	29,582
Making available to the public	3,407
Encrypted broadcast (channel M3, 2023 royalty year)	33,725
<b>Total distributed royalty:</b>	<b>1,245,611</b>

## 2.3.2.

Total sum of royalties paid to rightholders in 2024

Paid royalties	thousand HUF		
	Domestic rightholders	Foreign Rightholders	Total
Blank tape levy	261,163	270,008	531,171
CableTV	228,841	238,412	467,253
Cable (producers, Agicoa)		122,562	122,562
Reproduction	44		44
Public performance	2,647		2,647
Terrestrial broadcast	37,391		37,391
Terrestrial broadcast (from abroad personalized)	27,976		27,976
Making available to the public	2,864		2,864
Encrypted broadcast/ webcasting (M3.hu)	25,678		25,678
Paid from reserves (sec. rights – primary rights) domestic	4,595		4,595
From a separate envelope (sec.rights-prim.rights) domestic, abroad.	2,087	1	2,088
<b>Total:</b>	<b>593,286</b>	<b>630,983</b>	<b>1,224,269</b>

Note: in case of foreign rightholders, the royalties paid are usually generated in earlier years, so their amount may not match the annual revenues, as payments are made after a lengthy and very complex reconciliation process. FilmJUS endeavours to ensure that foreign royalties are paid as earliest as possible.

## 2.3.3.

Mandatory collective rights management (so-called secondary rights) and the encrypted channel royalties are distributed once a year, after which rightholders are immediately notified, by sending out a personalized tariff domestically and lists of works by authors represented by the collective rights management organisation abroad. Once the rightholder/collective rights management organisation confirms that he/she is the author of the films included in the tariff or that they represent them (and the confirmation does not conflict with the declaration of any other potential rightholder collective rights management organisation), the royalty is being paid. It is the responsibility of dedicated personnel to find unknown rightholders, or those living in an unknown location, who strive to locate the rightholders before the expiry of the limitation period. The limitation period starts on 1st January of the year following the distribution of royalties and lasts for three years. After that date, the unknown author's royalty claim will expire and the remaining amount will be added to the amount available for the first subsequent royalty distribution. In respect of time-barred royalties FilmJUS shall act in accordance with paragraphs 41-45 of the CRM Act. Royalties subject to voluntary collective rights management are distributed earliest possible after receipt and a tariff is sent to the author concerned.

## 2.3.4.

Total of collected royalties not yet distributed

FilmJUS receives the advance payment of the royalties derived from the mandatory collective rights management for the reference year from Artisjus in the second half of the (reference) year, these royalties will be distributed only in the first half of the following year, after the receipt of the full amount for the royalty year and the monitoring of the royalty year has been completed, the so-called “secondary royalties” from abroad have been received, and it becomes known the sum of time-barred royalty and that of the interest income FilmJUS had for the (royalty) year in subject.



The distribution of royalties for the webcasting channel (M3.hu) is similar to the mandatory collective rights management, the total sum of royalties becoming known only at the beginning of the year following the reference year, so it is managed only as an advance until then.

In the case of voluntary collective rights management, there is no such "time discrepancy", as all the data necessary for the distribution is available as soon as the royalties are received, so the distribution can be made immediately.

In 2024 fiscal year, the following royalty advances have been collected, which are to be distributed only in the following calendar year.

thousand HUF		
Property rights	Collected royalty	Year of coll.
Blank tape levy	466,725	2024
Simultaneous retransmission (cableTV)	234,346	2024
Foreign coll. so-called secondary rights	231	2024
Interest to be distributed	27,180	2024
Webcasting channel royalty	51,300	2024
Terrestrial broadcasting from abroad (personalized)	9,641	2024
<b>Total:</b>	<b>789,423</b>	

### 2.3.5.

Distributed royalties to be paid and on suspense account, broken down by year of receipt (in thousand HUF)

	2024	2023	2022	2021	2020	2019	Previous years	Total
Blank tape levy	126 639,9	387 866,3	242 691,5	90 685,4	11 190,3	88 323,2	13 266,4	<b>960 662,843</b>
Cable	189 938,6	265 351,4	140 212,0	47 663,4	10 525,1	71 400,3	9 691,0	<b>734 781,984</b>
Reproduction	128,3	0,0	1 032,2	1 168,6	843,0	804,7	2 591,1	<b>6 567,939</b>
Public performance	6 095,7	5 887,8	7 021,8	6 972,5	5 029,6	200,0	1 262,8	<b>32 469,739</b>
Terrestrial broadcasting	41 416,7	28 467,1	11 986,5	16,1	17,9	24,1	589,0	<b>82 517,379</b>
Making available to the public	1 325,9	608,4	1 081,3	224,3	102,0	0,7	189,9	<b>3 532,501</b>
Encrypted broadcasting	0,0	21 970,7	482,6	1 619,8	2 091,2	40,5	818,5	<b>27 023,240</b>
<b>Total</b>	<b>365 545,0</b>	<b>710 151,7</b>	<b>404 507,9</b>	<b>148 350,0</b>	<b>29 799,1</b>	<b>160 793,1</b>	<b>28 408,8</b>	<b>1 847 555,626</b>

### 2.3.6.

#### *Reasons of delays or failure in payment*

Our Society does its utmost to ensure that payments are made to the rightholders, however, this sometimes is hindered due to the followings:

- The identity of a domestic resident author rightholder cannot be identified - In defiance of the provisions of the CRM Act, some commercial TV channels still refuse to provide mandatory data, making it difficult to obtain data on the identity of authors, reliable sources are not always available and the veracity of the data obtained is sometimes questionable;
- The known author rightholders are not available.

In both of the above cases at FilmJUS a dedicated official is charged with the identification of authors and establishing contacts with them.

In order to find authors, a constantly updated search list of these unknown authors is available on the FilmJUS website, which enabled us to reach many authors already, and many of them have already registered.

A particular problem is to identify the so-called dubbing authors (translators and directors), unfortunately there is no obligation for dubbing companies to provide data, and many foreign works have been dubbed several times and it is almost impossible to identify which dubbed version was broadcasted on a TV channel at a given occasion.

To obtain these data, FilmJUS has set up an interactive dubbing-database where authors can register their own dubbing works, and a mailing list operated by FilmJUS allows authors to clarify conflict situations themselves.

Payments are also hampered by the lack of notification of succession - our Society is continuously taking all possible steps to find successors and to verify succession (obtaining probate orders).

The payment of royalties for works of foreign origin, which is the most significant part of unpaid royalties, can be delayed for two main reasons.

Each year, we send to the collective rights management organisations of countries we have concluded reciprocity agreements with a list of films that we assume they originate from that country and we request our partner organisations to indicate the films whose authors they actually represent. This correspondence results in several iterations, in many cases, most notably in the case of co-production films, several collective rights management organisations apply to represent the same work or a given category of authors.

It also takes a long time to reconcile data on the works of unknown origin. This requires sending out separate lists, reconciliation and recording of the returning data, and in case of conflicts reconciliation again. The response from foreign collective rights management organisations often requires repeated reminders and further requests.

As a result, payments to foreign collective rights management organisations are often significantly delayed for reasons beyond our control.

### 2.3.7.

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#### *The total value of non-payable sum under Article 42(1) of the CRM Act, and its use*

The Society handles the non-payable sum in accordance with the law, the procedure is regulated by the FilmJUS Rules of Distribution, according to which the BOARD determines annually, together with the adoption of the annual budget the amount to be used **for social purposes** from the time-barred royalties, which then will be transferred to the FilmJUS Foundation during the year.

The time-barred royalties cover the sum of **social contribution deducted from royalties** paid during the year, which is advanced by the Society and paid to the tax authorities during the year. This corresponded to HUF 50,966,250 in the reference year. Deducting from the royalties subject to limitation FilmJUS also gives a **social grant** to the Filmjus Foundation. In 2024 this corresponded to HUF 20 million. Based on the decision of the BOARD the sum for social support purpose is determined at 30% of the sum subject to statute of limitation. Finally, the royalties paid out from the **Reserve Fund**, as required by the law, must be "replenished" so that the amount of the reserve equals anew to HUF 50 million, the level set by the BOARD in 2019.

In accordance with the law, FilmJUS must transfer 90% of the time-barred royalty sum to the National Cultural Fund.

Act CXIII of 2016 on the Collective Management of Copyright and Related Rights (CRM Act, in Hungarian: Kjekt.) introduced new rules on the operation of collective (and independent) rights management organisations. One of these new rules is diverting 90% of the royalties classified as “non-payable” from the rights management organisations. The legal provision reads as follows:

*CRM Act Article 42(1) “If the collective rights management organisation is unable to pay the royalties to the rightholder within three years after the end of the year in which they were collected, due to the fact that the rightholder or the rightholder's whereabouts are unknown, despite the fact that it has fulfilled its obligations in order to search and trace the rightholder in accordance with paragraph 41., such royalties shall be **deemed to be non-payable**. The **90% of the royalty income deemed to be non-payable shall be transferred** by the collective rights management organisation **to the National Cultural Fund** (hereinafter referred to as the NCF) pursuant to Article 45(3).”*

The law entered into force on 27 June 2016. Its transitional provisions include the following rule for the application of the above provision:

*Article 159(1) The provisions of this Act (...) c) relating to the management of royalties paid to rightholders who are unknown or are in an unknown place shall apply to royalties collected after the entry into force of this Act.*

After a short consultation and the opinion of the Hungarian Intellectual Property Office, the collective rights management organisations decided to apply the provision for the whole year of 2016. Thus in case of FilmJUS, the provision shall be applied for the first time to royalties deemed to be non-payable at the end of 2020, and will be applied continuously from then on. This is because the royalties collected by Artisjus in 2016 will reach FilmJUS in 2017 (in 2016 only advances will be received), so the three years starts on 1 January 2018 and so ends on 31 December 2020.

Also, the BOARD shall, in the manner provided for in the Rules of Distribution, add the full amount of the remaining part of the time-barred sum to the amount to be distributed in the current year, and shall distribute and pay it to the new rightholders.

In 2016, FilmJUS amended its Rules of Distribution to provide that royalties are subject to a 3-year limitation period, so that royalties expire after three years starting from the year of distribution. Thus, under these two regulations, at the FilmJUS, the residual royalty becomes both time-barred and “non-payable” at the same time. Up to now, this royalty has been rolled back into the next year's distribution, but from now in FilmJUS disposes only of 10% of it.

Based on this, the total sum of royalties that are considered to be non-payable, i.e. time-barred on 31 December 2024 is HUF 56,083,403, the 90% of which equals to HUF 50,475,063 million, which will have to be transferred to the NCF after the adoption of this report. Pursuant to NCF information, the transfer does not require the conclusion of an agreement, but a simple transfer and a covering letter describing which authors' works and which authors should be supported with the transferred sum.

## 2.4.

### Relations with other collective rights management organisations

#### 2.4.1.

Amounts received from other collective rights management organisations and amounts paid to other collective rights management organisations

		thousand HUF
Property rights	Rights manager	Collected royalty
Blank tape levy	ARTISJUS	719,721,449
Simultaneous retransmission (cableTV)	ARTISJUS	604,954,102

FilmJUS does not take over from or transfer royalties to other domestic collective rights management organisations.

Royalties transferred to foreign collective rights management organisations:

		HUF
Type of use		Royalty sum
Blank tape levy		270,008,490
Simultaneous retransmission (cableTV)		238,413,223
Total:		<b>508,421,713</b>
Simultaneous retransmission (foreign produced cableTV)		122,562,129
(ARTISJUS transfers directly to AGICOA)		
Total:		<b>630,983,842</b>

Royalties transferred by FilmJUS to foreign collective rights management organisations, other representative organisations, broken down by organisation (excluding foreign producers, AGICOA cableTV-producers, which are transferred via Artisjus directly):

	HUF
560Media	9,118,398
AGICOA	77,500,308
AIPA	132,528
ALCS	16,994,793
ASDACS	3,791,170
AuPO	3,213,511
CBS	5,949,230
COMPACT	19,061,776
CSCS	943,219
DAC	1,799,211
DACIN SARA	2,286,151
DAMA	560,949
DGA	36,386,926
DHFA-HDS ZAMP	72,884
DILIA	2,183,602
Directors UK	25,740,309
Disney	28,370,067
DRCC	22,824,030
EAÜ	480,323
FINTAGE	25,217,419
GEDIPE	101,874
IFTA	945,586
Kaplan	3,118,212
KOPIOSTO	21,261
LITA	1,296,958
LITERAR-MECHANA	4,752,248
MEDIA_IP	15,337
MGM	1,152,384
OOA-S	74,319
Paramount	2,136,636
REDES	63,235
SABAM	1,273,133
SACD	32,156,909
SCAM	6,340,517
Screenrights	903,665
SGAE	8,485,864
SIAE	18,668,701

Sony	3,624,743
SUISSIMAGE	534,677
Universal	10,743,746
VDFS	7,304,742
VEVAM	91,519
VG BildKunst	30,978,105
VG Wort	9,195,880
VGf	869,308
VIDEORIGHTS	712,137
Warner	12,836,110
WGA	40,725,592
ZAPA	26,671,511
<b>Total:</b>	<b>508,421,713</b>

Royalties taken over from foreign rights management organisations, broken down by type of use:  
thousand HUF

Type of use	Collected royalty
Blank tape levy	8,003
Simultaneous retransmission (cableTV)	17,774
<b>Total:</b>	<b>25,777</b>

Royalties received from foreign collective rights management organisations, other representative organisations, broken down by organisation:

	HUF
Rights management org.	Royalty
AGICOA	5,532,817
AGICOA Europe Brussels	155,041
AIPA	73,893
ALCS	80,422
AVCS	153,537
DGA	19,460
DILIA	102,330
EAÜ	184,264
HDS ZAMP	84,360
LITA	344,305
LITERAR-MECHANA	12,340
OOA-S	182,164
SACD	626,364
SGAE	240,040
SIAE	2,387,554
SSA	68,646
SUISSIMAGE	5,575,289
SWISSPERFPRM	479,187
VDFS	1,321,505

VEVAM	105,246
VG BILD-KUNST	3,426,200
VG WORT	3,195,778
ZAPA	1,426,542
<b>Total:</b>	<b>25,777,284</b>

## 2.4.2.

Our Society pays royalties only to foreign collective rights management organisations and other representative organisations and does not deduct any additional management fee from these payments, as the management costs are deducted from the royalty income before royalties are distributed.

## 2.4.3.

Our Society receives royalties from Artisjus in the frame of **mandatory collective rights management** (see point 2.1). A special case is the so-called cableTV royalty paid to producers for works of foreign origin transferred by ARTISJUS directly to AGICOA, which is included in the revenue, but for which FilmJUS does not deduct management costs.

In the frame of the **voluntary collective rights management** FilmJUS collects, distributes and pays royalties for works that are (1) reproduced, (2) publicly performed, (3) terrestrially broadcasted (4) broadcasted to the public, and broadcasted under contract on a webcasting channel.

Management costs deducted from royalties collected from foreign organisations are the followings:

HUF	
Rights man.org.	Management cost
AGICOA	276,641
AGICOA Europe Brussels	7,752
AIPA	3,695
ALCS	4,021
AVCS	7,677
DGA	973
DILIA	5,117
EAÜ	9,213
HDS ZAMP	4,218
LITA	17,215
LITERAR-MECHANA	617
OOA-S	9,108
SACD	31,318
SGAE	12,002
SIAE	119,378
SSA	3,432
SUISSIMAGE	278,764
SWISSPERFRM	23,959
VDFS	66,075
VEVAM	5,262
VG BILD-KUNST	171,310
VG WORT	159,789

ZAPA	71,327
<b>Total:</b>	<b>1,288,863</b>

## 2.4.4.

Royalties taken over from a domestic rights management organisation (ARTISJUS), after deduction of management costs, directly distributed during 2024 (for the 2023 royalty year)

roy.type	collected by	thousand HUF
Blank tape	ARTISJUS	145,038
CableTV	ARTISJUS	279,864

Royalties received from a foreign collective rights management organisation and directly distributed during 2024, broken down by type of use (after deduction of management costs, as appropriate):

roy.type	thousand HUF
Blank tape	4,366
CableTV	10,414
<b>Total:</b>	<b>14,781</b>

Royalties taken over from a foreign rights management organisation and directly distributed during 2024, broken down by foreign rights management organisation

	HUF
Rights man.org.	Royalty
AGICOA	3,024,013
AGICOA Europe Brussels	147,289
ALCS	76,401
DILIA	97,214
LITA	327,090
LTERAR MECHANA	11,723
OOA-S	173,056
SACD	21,727
AVCS	81,505
SGAE	215,319
SIAE	1,521,937
SUISSIMAGE	199,111
VEVAM	19,808
VDFS	1,050,944
VG BILD-KUNST	3,254,890
SWISSPERFORM	19,156
VG WORT	3,035,989
ZAPA	1,355,215
AIPA	70,198
SSA	65,214
<b>Total:</b>	<b>14,767,799</b>



### **3. Special report**

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Deduction for community purposes of rightholders, expenses:

FilmJUS does not provide cultural grants and no such deduction was made in 2024.

Deduction for social purposes has been made in accordance with point 2.3.7, amounting to HUF 20 million.

No specific costs were incurred for this deduction.

Budapest, 24th April 2025

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Mr. György Kabdebó