

Emertimi dhe Forma Ligjo **M.A.K. STUDIO**

NIPT - I

L 014220170

Adresa e Selise Rruga Irfan Tomini P.26

TIRANE



Veprimtaria kryesore

*Studim Projektim Mbiqyrje e Kolaudim Punimesh*

## PASQYRAT FINANCIARE (MIKRONJESITE)

( Ne zbatim te Standartit Kombetar te Kontabilitetit Nr. 15

**Viti  
2015**

Pasqyrat financiare jane te shprehura ne

Lek

Pasqyrat financiare jane te srrumbullakosura ne

Periudha e raportuar

Nga 01.01.2015

Pasqyrat jane

Deri 31.12.2015

Data e mbylljes te pasqyrave financiare

10.02.2015

## PASQYRA FINANCIARE

AKTIVI

2015

2

| Nr        | AKTIVET                                | Periudha<br>raportuese | Peridha<br>Para ardhës |
|-----------|----------------------------------------|------------------------|------------------------|
| <b>I</b>  | <b>DETYRIMET AFATSHKURTERA</b>         | <b>3,172,692</b>       | <b>2,872,126</b>       |
| 1         | Aktivet Monetare                       | 1,245,808              | 1,148,433              |
|           | > Banka                                | 1239806                | 1137270                |
|           | > Arka                                 | 6,003                  | 11,163                 |
| 2         | Aktive te tjera financiare afatshkurta | 1,926,884              | 1,723,693              |
|           | > Kërkesa te arketushme                | 1,926,884              | 1,723,693              |
|           | > Te tjera te arketushme               | -                      | -                      |
|           | > Instumeta te tjera financiare        | -                      | -                      |
|           | > Tvsh                                 | -                      | -                      |
| 3         | Inventari                              | -                      | -                      |
|           | > Lenede te para                       | -                      | -                      |
|           | > Te tjerallnv. lmet)                  | -                      | -                      |
|           | > Prodhim ne proces                    | -                      | -                      |
|           | > Produkte te gatshme                  | -                      | -                      |
|           | > Mallra per rishitje                  | -                      | -                      |
|           | > Parapagime per furnizim              | -                      | -                      |
| <b>II</b> | <b>AKTIVET AFATGJATA</b>               | <b>1,252,452</b>       | <b>1,333,193</b>       |
| 4         | Aktive afatgjata materjale             | 1,252,452              | 1,333,193              |
|           | > Toka                                 | -                      | -                      |
|           | > Ndertesa                             | -                      | -                      |
|           | > Makineri Paisje                      | -                      | -                      |
|           | > Aktive te tjera materjale            | 1,252,452              | 1,333,193              |
|           | >                                      | -                      | -                      |
|           |                                        |                        |                        |
|           |                                        |                        |                        |
|           |                                        |                        |                        |
|           |                                        |                        |                        |
|           | <b>TOTALI AKTIVEVE</b>                 | <b>4,425,144</b>       | <b>4,205,319</b>       |



## PASQYRA FINANCIARE

PASIVI

2015

3

| Nr  | PASIVET DHE KAPITALI                     | Periudha<br>raportuese | Peridha<br>Para ardhës |
|-----|------------------------------------------|------------------------|------------------------|
| I   | DETYRIMET AFATSHKURTERA                  |                        |                        |
|     | 1 Huamarjet                              |                        |                        |
|     | > Overdraftet Bankare                    | -                      | -                      |
|     | > Huamarje afat shkurtra                 | -                      | -                      |
|     | iii Bono te konvertueshme                | -                      | -                      |
|     | 2 Detyrimet Tregatëtare                  | 2,836,834              | 3,675,704              |
|     | > Te pagushme ndaj furnitoreve           | -                      | 111,167                |
|     | > Te pagushme ndaj punonjesve            | -                      | 89,314                 |
|     | > Detyrime per Sig. Shoq. Shend.         | 44,551                 | 80,821                 |
|     | > Detyrime per TAP-in                    | -                      | -                      |
|     | > Detyrime tatimore per Tatim Fitimin    | 57,536                 | 53,138                 |
|     | > Detyrime tatimore per TVSH-ne          | 320,220                | 426,186                |
|     | > Detyrime tatimore per Tatimin ne burim | 1,950                  | -                      |
|     | > Debitor e Kreditor te tjere            | 1,862,577              | 2,915,078              |
|     | > Te tjera                               | 550,000                |                        |
| II  | PASIVET AFATGJATA                        | 2,836,834              | 3,675,704              |
|     | 1 Huat afatgjata                         | -                      | -                      |
|     | >                                        | -                      | -                      |
|     | 2 Te tjera afatgjata                     | -                      | -                      |
|     | >                                        |                        |                        |
| III | KAPITALI                                 | 1,588,310              | 529,615                |
|     | 1 Kapitali I Investuar                   | -                      | -                      |
|     | 2 Rezervat                               | 529,615                | -                      |
|     | 3 Fitimi (Humbja) e vitit financiar      | 1,058,694              | 529,615                |
|     | <b>TOTALI PASIVEVE</b>                   | <b>4,425,144</b>       | <b>4,205,319</b>       |





## PASQYRA E TE ARDHURAVE DHE SHPENZIMEVE

(Bazuar ne klasifikimin e shpenzimeve sipas Natyres)

2,015

| Nr        | Pershkrimi i Elementeve                     | Periudha<br>raportuese | Peridha<br>Para ardhës |
|-----------|---------------------------------------------|------------------------|------------------------|
| <b>I</b>  | <b>TE ARDHURAT</b>                          | <b>5,809,308</b>       | <b>4,753,535</b>       |
|           | ► Shitje Mallra                             | 0                      | 0                      |
|           | ► Shitje Sherbime                           | 5,809,308              | 4,753,535              |
|           | ►                                           | -                      | -                      |
| <b>II</b> | <b>SHPENZIMET</b>                           | <b>4,639,938</b>       | <b>4,170,782</b>       |
| 1         | Shpenzime per materiale                     | 455,115                | 124,200                |
|           | ► Inventar ne çelje                         | -                      | -                      |
|           | ► Shpenzimet per mallrat                    | 455,115                | 124,200                |
|           | ► Inventar ne fund te vitit                 | -                      | -                      |
| 2         | Shpenzinme personeli                        | 1,997,724              | 1,764,142              |
|           | ► Pagat                                     | 1,708,000              | 1,546,000              |
|           | ► Siguracione                               | 289,724                | 218,142                |
| 3         | Amortizimi I Aktiveve Afatgjata             | 117,483                | 144,398                |
| 4         | Te tjera                                    | 2,174,564              | 2,270,544              |
| 5         | Shpenzime financiare                        | 12,535                 | 11,896                 |
|           | ► Interesa te paguara dhe komisione bankare | 12,535                 | 11,896                 |
|           | ►                                           | -                      | -                      |
|           | ►                                           | -                      | -                      |
| A         | Fitimi para tatimeve                        | 1,169,370              | 582,753                |
|           | ► Shpenzime pa njohura                      | 306,311                | 125,761                |
| 6         | Tatimi mbi fitimin                          | 110,676                | 53,139                 |
| B         | Fitimi pas tatimit                          | 1,058,694              | 529,614                |



## SHENIME

Bilanci u plotesua ne perputhje me Standarti 15 per Raportimin e

pasqyrave financiare te miratuar nga Keshilli Kombetar i Kontabilitetit  
Veprimtaria e Biznesit ka filluar me muajin tetor 2010

Realizon studime e projekte mbikqyrje e kolaudim punimesh  
Gjendja e arketimeve paraqitet e permirsuar ne krahasim me nje  
vit me pare.

|                        |         |
|------------------------|---------|
| 613 Qeraja             | 130000  |
| 616 Prime sigurimi     | 16140   |
| 618 Shenz.ndryshme     | 291146  |
| 627 Shpezime trasporti | 721283  |
| 633 Taksa              | 42200   |
| 625 Sherbime           | 550000  |
| 657 Penalitete         | 306311  |
|                        | 2057080 |
| 681 Amortizimi         | 117483  |
| Shuma                  | 2174563 |

|                          |                 |
|--------------------------|-----------------|
| Te ardhurat              | 5,809,308.00    |
| Shpenzimet               | 4,170,782.00    |
| Shpenzimet te pa njohura | 306,311.00      |
| Tatimi I fitimit         | 110,676.00      |
| Paguar gjat vitit        | 53140.00        |
| <b>Per tu paguar</b>     | <b>57536.00</b> |

Klientet 1926884

Bilanci u Hartua ne dy kopje  
Bashkalidhur Deklarat e tatim fitimit  
PF analitike

Per Drejtimin e Mikronjesise

TOMOR SPAHIU



# M A K - STUDIO

## BILANCI

31,12, 2015

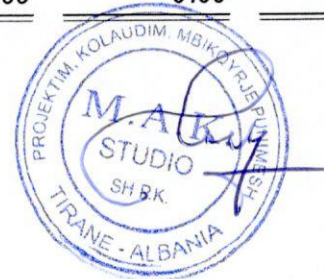
|                                        | Dec 31, 15          | Dec 31, 14          | \$ Change         | % Change    |
|----------------------------------------|---------------------|---------------------|-------------------|-------------|
| <b>ASSETS</b>                          |                     |                     |                   |             |
| <b>Current Assets</b>                  |                     |                     |                   |             |
| <b>Checking/Savings</b>                |                     |                     |                   |             |
| 512-BANKA                              | 1,239,805.50        | 1,137,269.83        | 102,535.67        | 9.0%        |
| 531-Arka                               | 6,002.64            | 11,162.96           | -5,160.32         | -46.2%      |
| <b>Total Checking/Savings</b>          | 1,245,808.14        | 1,148,432.79        | 97,375.35         | 8.5%        |
| <b>Other Current Assets</b>            |                     |                     |                   |             |
| 411-Kliente                            | 1,926,884.00        | 1,723,693.00        | 203,191.00        | 11.8%       |
| <b>Total Other Current Assets</b>      | 1,926,884.00        | 1,723,693.00        | 203,191.00        | 11.8%       |
| <b>Total Current Assets</b>            | 3,172,692.14        | 2,872,125.79        | 300,566.35        | 10.5%       |
| <b>Fixed Assets</b>                    |                     |                     |                   |             |
| 215-Mjeta Transporti                   | 900,000.00          | 900,000.00          | 0.00              | 0.0%        |
| 218-Paisje Zyre Informatike            | 352,452.00          | 433,193.00          | -80,741.00        | -18.6%      |
| <b>Total Fixed Assets</b>              | 1,252,452.00        | 1,333,193.00        | -80,741.00        | -6.1%       |
| <b>TOTAL ASSETS</b>                    | <b>4,425,144.14</b> | <b>4,205,318.79</b> | <b>219,825.35</b> | <b>5.2%</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                     |                     |                   |             |
| <b>Liabilities</b>                     |                     |                     |                   |             |
| <b>Current Liabilities</b>             |                     |                     |                   |             |
| <b>Other Current Liabilities</b>       |                     |                     |                   |             |
| 401-Furnitore                          | 0.00                | 111,167.00          | -111,167.00       | -100.0%     |
| 421-Paga Personeli                     | 0.00                | 89,314.00           | -89,314.00        | -100.0%     |
| 431-Sigurime Shoqerore                 | 44,551.00           | 80,821.00           | -36,270.00        | -44.9%      |
| 444-Tatim Fitimi                       | 57,536.00           | 53,138.00           | 4,398.00          | 8.3%        |
| 445-Tvsh                               | 320,220.00          | 426,186.00          | -105,966.00       | -24.9%      |
| 446-Tatim ne Burim                     | 1,950.00            | 0.00                | 1,950.00          | 100.0%      |
| 467-Debitor Kreditor te tjere          | 1,862,577.60        | 1,992,277.60        | -129,700.00       | -6.5%       |
| 469-Sherbime pesoneli                  | 550,000.00          | 922,800.00          | -372,800.00       | -40.4%      |
| <b>Total Other Current Liabilities</b> | 2,836,834.60        | 3,675,703.60        | -838,869.00       | -22.8%      |
| <b>Total Current Liabilities</b>       | 2,836,834.60        | 3,675,703.60        | -838,869.00       | -22.8%      |
| <b>Long Term Liabilities</b>           |                     |                     |                   |             |
| 106-Terheqje e Pronarit                | 529,615.19          | 0.00                | 529,615.19        | 100.0%      |
| 109-Fitim i ushtrimit                  | 1,058,694.35        | 529,615.19          | 529,079.16        | 99.9%       |
| <b>Total Long Term Liabilities</b>     | 1,588,309.54        | 529,615.19          | 1,058,694.35      | 199.9%      |
| <b>Total Liabilities</b>               | 4,425,144.14        | 4,205,318.79        | 219,825.35        | 5.2%        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>4,425,144.14</b> | <b>4,205,318.79</b> | <b>219,825.35</b> | <b>5.2%</b> |





**M A K - STUDIO**  
**TE ARDHURAT DHE SHPENZIMET**  
**2015**

|                                   | <u>Jan - Dec 15</u> | <u>Jan - Dec 14</u> | <u>\$ Change</u> | <u>% Change</u> |
|-----------------------------------|---------------------|---------------------|------------------|-----------------|
| <b>Ordinary Income/Expense</b>    |                     |                     |                  |                 |
| <b>Income</b>                     |                     |                     |                  |                 |
| 705-Sherbim Mirmbajtje Superevz   | 5,809,308.00        | 4,753,535.00        | 1,055,773.00     | 22.2%           |
| <b>Total Income</b>               | 5,809,308.00        | 4,753,535.00        | 1,055,773.00     | 22.2%           |
| <b>Expense</b>                    |                     |                     |                  |                 |
| 600-Shpenzime blerje              |                     |                     |                  |                 |
| 601-Shpenzime Blrje               | 455,115.00          | 124,200.00          | 330,915.00       | 266.4%          |
| 613-Qera                          | 130,000.00          | 156,000.00          | -26,000.00       | -16.7%          |
| 616-Prime sigurimi                | 16,140.00           | 4,250.00            | 11,890.00        | 279.8%          |
| 618-Shpenzime te ndryshme         | 291,146.00          | 414,983.00          | -123,837.00      | -29.8%          |
| 627-Shpenzime Trasporti           | 721,283.32          | 461,803.00          | 259,480.32       | 56.2%           |
| 633-Taksa                         | 42,200.00           | 40,550.00           | 1,650.00         | 4.1%            |
| <b>Total 600-Shpenzime blerje</b> | 1,655,884.32        | 1,201,786.00        | 454,098.32       | 37.8%           |
| 625-Udhetime e Dieta              | 550,000.00          | 922,800.00          | -372,800.00      | -40.4%          |
| 641-Paga personeli                | 1,708,000.00        | 1,546,000.00        | 162,000.00       | 10.5%           |
| 644-Sigurime Shoqerore            | 256,200.00          | 218,142.00          | 38,058.00        | 17.5%           |
| 644.1-Sigurim shendetsor          | 33,524.00           | 0.00                | 33,524.00        | 100.0%          |
| 657-Penalitete                    | 306,311.00          | 125,761.00          | 180,550.00       | 143.6%          |
| 681-Amortizimi                    | 117,483.00          | 144,397.00          | -26,914.00       | -18.6%          |
| 690-Fitim i ushtrimit             | 1,169,370.35        | 582,753.19          | 586,617.16       | 100.7%          |
| <b>Total Expense</b>              | 5,796,772.67        | 4,741,639.19        | 1,055,133.48     | 22.3%           |
| <b>Net Ordinary Income</b>        | 12,535.33           | 11,895.81           | 639.52           | 5.4%            |
| <b>Other Income/Expense</b>       |                     |                     |                  |                 |
| <b>Other Income</b>               |                     |                     |                  |                 |
| 761-Interesa                      | 4.84                | 0.00                | 4.84             | 100.0%          |
| <b>Total Other Income</b>         | 4.84                | 0.00                | 4.84             | 100.0%          |
| <b>Other Expense</b>              |                     |                     |                  |                 |
| 661-Komision Bankar               | 12,540.17           | 11,895.81           | 644.36           | 5.4%            |
| <b>Total Other Expense</b>        | 12,540.17           | 11,895.81           | 644.36           | 5.4%            |
| <b>Net Other Income</b>           | -12,535.33          | -11,895.81          | -639.52          | -5.4%           |
| <b>Net Income</b>                 | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>      | <u>0.0%</u>     |



**M A K - STUDIO**  
**FLUKSI I LEVIZIES SE PARAVE**

2015

Jan - Dec 15

**OPERATING ACTIVITIES**

Adjustments to reconcile Net Income  
to net cash provided by operations:

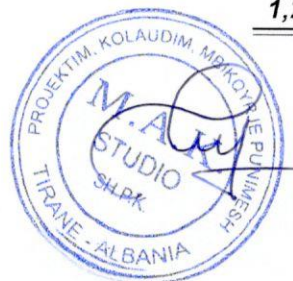
|                                             |              |
|---------------------------------------------|--------------|
| 411-Kliente:-Agjensia e Zhvillimit Bujqesor | -660,000.00  |
| 411-Kliente:-Agjensia Shendetsore Rajonale  | -57,000.00   |
| 411-Kliente:-Autoriteti Rrugor Shqiptar     | -354,384.00  |
| 411-Kliente:-Bashkia Berat                  | -102,000.00  |
| 411-Kliente:-Bashkia Durres                 | -45,000.00   |
| 411-Kliente:-Bashkia Fier                   | -14,400.00   |
| 411-Kliente:-Bashkia Gjirokaster            | -99,000.00   |
| 411-Kliente:-Bashkia Kamez                  | -86,400.00   |
| 411-Kliente:-Bashkia Kavaje                 | -102,960.00  |
| 411-Kliente:-Bashkia Korce                  | -220,800.00  |
| 411-Kliente:-Bashkia Libohove               | -80,000.00   |
| 411-Kliente:-Bashkia Librazhd               | -198,000.00  |
| 411-Kliente:-Bashkia Lushnje                | -90,000.00   |
| 411-Kliente:-Bashkia Patos                  | -354,000.00  |
| 411-Kliente:-Bashkia Permet                 | -168,000.00  |
| 411-Kliente:-Bashkia Rrgozhine              | -78,365.00   |
| 411-Kliente:-Bashkia Ura Vjgurore           | -114,000.00  |
| 411-Kliente:-Bordi i Kullimit Elbasan       | -85,800.00   |
| 411-Kliente:-Bordi i Kullimit Fier          | -126,000.00  |
| 411-Kliente:-Bordi i Kullimit Lac           | -5,700.00    |
| 411-Kliente:-Bordi i Kullimit Lezhe         | -96,000.00   |
| 411-Kliente:-Bordi i Kullimit Tirane        | -69,000.00   |
| 411-Kliente:-Drejtoria e Bujqesis Elbasan   | -93,600.00   |
| 411-Kliente:-Drejtoria R.K.Durres           | -157,200.00  |
| 411-Kliente:-Drejtoria Rr.Ura Elbasan       | -57,000.00   |
| 411-Kliente:-HEC Koman                      | -78,000.00   |
| 411-Kliente:-Keshilli Qarkut Elbasan        | -78,000.00   |
| 411-Kliente:-Komuna Gjorice                 | -30,000.00   |
| 411-Kliente:-Komuna Peze                    | -11,400.00   |
| 411-Kliente:-Komuna Pishaj                  | -60,000.00   |
| 411-Kliente:-Komuna Poshnje                 | -119,880.00  |
| 411-Kliente:-Komuna Preze                   | -33,000.00   |
| 411-Kliente:-Komuna Qender Tepelene         | -40,000.00   |
| 411-Kliente:-Komuna Qesarat                 | -34,800.00   |
| 411-Kliente:-Komuna Xhafzotaj               | -26,400.00   |
| 411-Kliente:-Komuna Zagorie                 | -27,720.00   |
| 411-Kliente:-Komuna Zalbastar               | -15,000.00   |
| 411-Kliente:-Komuna Zhepe                   | -57,000.00   |
| 411-Kliente:-Njesia Bashiake Nr.6           | -509,405.00  |
| 411-Kliente:-OSHEE Burrel                   | -21,000.00   |
| 411-Kliente:-OSHEE Kukes                    | -62,400.00   |
| 411-Kliente:-Qarku Gjirokaster              | -24,000.00   |
| 411-Kliente:-Qendra e Furnizimit Mullet     | -117,600.00  |
| 411-Kliente:-Qendra e Rrjetit Telematik     | -120,000.00  |
| 411-Kliente:-QSHAMT Tirane                  | -106,200.00  |
| 411-Kliente:-Spitali Universitar Tirane     | -45,000.00   |
| 411-Kliente:-TE TJERA                       | 5,109,143.00 |
| 411-Kliente:-Teatri Kombetar                | -6,200.00    |
| 411-Kliente:-U.Kanalizime Durres            | -24,000.00   |
| 411-Kliente:-UK Erseke                      | -24,000.00   |
| 411-Kliente:-UK Lushnje                     | -33,000.00   |





**M A K - STUDIO**  
**FLUKSI I LEVIZIES SE PARAVE**  
2015

|                                                  | <b>Jan - Dec 15</b>        |
|--------------------------------------------------|----------------------------|
| 411-Kliente:-UK Tirane                           | -78,000.00                 |
| 411-Kliente:-Universiteti Politeknik Tirane      | -15,720.00                 |
| 401-Furnitore                                    | -111,167.00                |
| 421-Paga Personeli                               | -89,314.00                 |
| 431-Sigurime Shoqerore                           | -36,270.00                 |
| 444-Tatim Fitimi                                 | 4,398.00                   |
| 445-Tvsh                                         | -105,966.00                |
| 446-Tatim ne Burim                               | 1,950.00                   |
| 467-Debitor Kreditor te tjere:-Albsig            | 300.00                     |
| 467-Debitor Kreditor te tjere:-TE TJERA          | -130,000.00                |
| 469-Sherbime pesoneli                            | -372,800.00                |
| <b>Net cash provided by Operating Activities</b> | <b>-1,042,060.00</b>       |
| <b>INVESTING ACTIVITIES</b>                      |                            |
| 218-Paisje Zyre Informatike:-Amortizimi          | 117,483.00                 |
| 218-Paisje Zyre Informatike:-Kosto Historike     | -36,742.00                 |
| <b>Net cash provided by Investing Activities</b> | <b>80,741.00</b>           |
| <b>FINANCING ACTIVITIES</b>                      |                            |
| 106-Terheqje e Pronarit                          | 529,615.19                 |
| 109-Fitim i ushtrimit                            | 529,079.16                 |
| <b>Net cash provided by Financing Activities</b> | <b>1,058,694.35</b>        |
| <b>Net cash increase for period</b>              | <b>97,375.35</b>           |
| <b>Cash at beginning of period</b>               | <b>1,148,432.79</b>        |
| <b>Cash at end of period</b>                     | <b><u>1,245,808.14</u></b> |



# FORMULAR I DEKLARIMIT TË TATIMIT TË THJESHTUAR MBI FITIMIN

Numri i Vendosijes së Dokumentit (NVD)  
(Vetëm për përdorim zyrtar)



(2) Periudha tatimore

15-A

(1) Numri Serial: \_\_\_\_\_

Numri Identifikues i Personit të Tatueshëm (NIPT):

(3) L014220170

Emri Tregtar i Personit të Tatueshëm:

(4) M.A.K Studio

Emri Mbiemri i Personit Fizik:

(5) \_\_\_\_\_

Adresa:

(6) Njesia bashkiake nr. 5, rruga Irfan Tomini, pallati i shoqerise Cani nr 1, kati i pare.

Qyteti/Komuna/Rrethi:

Tirana, Tirane, Tirane

Numri Telefonit:

(7) \_\_\_\_\_

Lajmëroni nëse informacioni i mësipërm është jo i plotë ose ka ndryshuar

## Llogaritja e rezultatit

### Të ardhurat dhe shpenzimet

(8/9) Të ardhurat

(10/11) Shpenzimet

(12) Shpenzimet e panjohura

### Të ushtrimit

### Tatimore

|      |           |      |           |
|------|-----------|------|-----------|
| (8)  | 5,809,308 | (9)  | 5,809,308 |
| (10) |           | (11) | 4,639,938 |
|      |           | (12) | 306,311   |

### Rezultati

(13/14) Humbja

(15/16) Fitimi

(17) Fitimi i tatueshëm

|      |           |      |           |
|------|-----------|------|-----------|
| (13) | 0         | (14) | 0         |
| (15) | 1,169,370 | (16) | 1,475,681 |
|      |           | (17) | 1,475,681 |

### Llogaritja e tatim të thjeshtuar mbi fitimin

(18) Tatimi i thjeshtuar mbi fitimin me shkallën tatimore standarte

(19) Tatim fiks

|      |         |
|------|---------|
| (18) | 110,676 |
| (19) | 0       |

(20) TOTALI PER TU PAGUAR

|      |         |
|------|---------|
| (20) | 110,676 |
|------|---------|

10.02.2016, L014220170 Deklaroj nën përgjegjësinë time që informacioni i mësipërm është i plotë dhe i saktë.

