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Auditors,
tax and legal consultants

Audit report of the Independent Audit Firm LLC "Audit Firm "Kyiv Auditor" on the financial statements of the CHARITABLE ORGANIZATION INTERNATIONAL CHARITY FOUNDATION EOS (CO ICF EOS) for 2024.

To Management of CO ICF EOS

Audit Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of **CO ICF EOS** as of December 31, 2024, and its financial results for the year then ended in accordance with the National Accounting Regulations (Standards) of Ukraine. Our audit was conducted for the purpose of expressing an opinion on the financial statements as a whole.

Basis for Opinion

We, LLC "Audit Firm "Kyiv Auditor", conducted an independent audit of the financial statements of **CO ICF EOS**, which consist of the Balance Sheet as of December 31, 2024 and the corresponding Profit and Loss Statement for the year ended on that date, prepared in accordance with the National Accounting Regulations (Standards) of Ukraine.

Management's Responsibility for the Preparation of Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the National Accounting Regulations (Standards) of Ukraine, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. The assessment of those risks includes examining internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that we have obtained sufficient appropriate audit evidence to provide a basis for our opinion.

Material Uncertainty Relating to Going Concern

We note that the Russian Federation's military invasion of Ukraine began on February 24, 2022 and is ongoing, the consequences of which are unpredictable. In this regard, there is a material uncertainty that may cast significant doubt on the NGO's ability to continue as a going concern. Our opinion on this matter has not been modified.

Basic information about the Charitable Organization:

Full name	CHARITABLE ORGANIZATION INTERNATIONAL CHARITY FOUNDATION EOS (CO ICF EOS)
EDRPOU code	44803026
Location	03057, Ukraine, Kyiv city, Hetman Vadym street, building, 1B, room 1001
Types of activities according to (KVED):	Main activity 88.99 Other social work activities without accommodation Other activities Activities of other non-governmental organizations
Head	Sichkar Olga Maksymovna

Basic information about the audit firm:

Full name	Limited liability company «Audit firm "Kyiv auditor"»
Number and date of issue of the Certificate of entry into the register of audit firms	ACU certificate No. 3551, decision dated 31/03/2005. No. 147/3, entry number in the register of audit entities – 3551
EDRPOU code	33330598
Location	08161, Kyiv Region, Fastiv District, Tarasivka Village, Mekhanizatoriv Street, 27
Information about the auditors who conducted the audit	Veremeichenko Vyacheslav Georgiyovych, certificate of series A No. 005398, issued by the decision of the ACU No. 124 dated 26.06.2003, entry number in the register of auditors – 101198
Director	Veremeichenko Vyacheslav Georgiyovych
Phone	(050) 381-19-47

Descriptive paragraph**Materiality level.**

In the process of performing audit procedures, the following materiality level was used: 5% of the amount of the Charitable Organization's balance sheet currency - when checking the balance sheet items; 5% of the total amount of the Charitable Organization's income - when checking the items of the profit and loss statement.

The following documents were provided for verification:

- Constituent and registration documents;
- Orders on the Charitable Organization;
- Accounting registers, including turnover and balance information on accounting accounts for 2024;
- Financial statements of the Charitable Organization for 2024;
- Financial and economic documents (acts of work performed, income and expense invoices, business contracts, bank statements, acts of write-off of goods and materials, payroll information, etc.).

Legislation that the Auditors were guided by when conducting the audit:

- Law of Ukraine "On Audit of Financial Statements and Auditing Activities" dated 21/12/2017 No. 2258-VIII;
- "Code of Professional Ethics of the Auditor";
- International Auditing Standards;
- Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated 16/07/1999 No. 996-XIV (as amended);
- National Accounting Regulations (Standards) of Ukraine;
- Instruction "On the Application of the Chart of Accounts for Accounting of Assets, Capital, Liabilities and Business Transactions of Enterprises and Organizations", approved by Order of the Ministry of Finance of Ukraine dated 30/11/1999 No. 291.

Accounting Status

According to the Charter, the Charitable Organization independently prepared a balance sheet, kept accounting and statistical records, and prepared reports in accordance with the legislation of Ukraine. The financial year of the Charitable Organization coincides with the calendar year. Accounting was carried out by the accounting department of the Charitable Organization. During the audit period, the Charitable Organization used an automated form for accounting. The Accounting Policy of the Charitable Organization was approved by Order No. 2-09/12 dated December 9, 2023 with changes and additions.

Other issues.

The audit was conducted at the office of the audit firm at the address:
08161, Kyiv region, Fastiv district, Tarasivka village, Mekhanizatoriv street, house 27.
The audit was conducted by the auditors of LLC "AF "Kyiv Auditor":
Vyacheslav Heorhiyovych Veremeychenko, entry number in the auditors' register - 101198.
The management of the Charitable Organization is responsible for the reliability of the information, as well as financial and economic, tax documentation and reporting.

Details of the audit agreement: Agreement No. 19-05-1 dated May 19, 2025.
The audit was conducted from May 20, 2025 to June 12, 2025.

June 12, 2025

LLC "Audit Firm "Kyiv Auditor"
Record number in the register of audit entities - 3551.
08161, Ukraine, Kyiv region, Fastiv district, Tarasivka village, Mekhanizatoriv st., 27

Director - Veremeychenko Vyacheslav Heorhiyovych



FINANCIAL REPORT
small enterprise

		Date (year, months, number)	Codes		
			2025	01	01
Enterprise	<u>CHARITABLE ORGANIZATION INTERNATIONAL CHARITY FOUNDATION EOS (CO ICF EOS)</u>	according to EDRPOU	44803026		
Territory	<u>Solomyanskyi district, Kyiv city</u>	according to COATUU	UA80000000000980793		
Organizational and legal form of business	<u>Charitable Organization</u>	for KOPFG	845		
Type of economic activity	<u>Provision of other social assistance without accommodation</u>	for KVED	88.99		
Average registered number of employees	<u>3</u>				
The unit of measurement is thousand hryvnias with one decimal place					
03057, Ukraine, Kyiv city, Hetman Vadym street, building, 1B, room					
Address 1001 +38 (098) 168-67-79					

1. Balance sheet
as of December 31, 2024

Form No. 1

Code

1801006

Assets	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Non-current assets			
Intangible assets	1000	-	-
initial value	1001	-	-
accumulated depreciation	1002	-	-
Unfinished capital investments	1005	-	-
Fixed assets:	1010	-	-
initial value	1011	-	141,0
accumulated depreciation	1012	-	(141,0)
Long-term biological assets	1020	-	-
Long-term financial investments	1030	-	-
Other non-current assets	1090	-	-
Total non-current assets	1095	-	-
II. Current assets			
Inventories	1100	8,3	842,5
including finished products	1103	-	-
Current biological assets	1110	-	-
Accounts receivable for goods, works, services	1125	-	170,6
Accounts receivable for settlements with the budget	1135	-	-
including income tax	1136	-	-
Other current receivables	1155	11,0	-
Current financial investments	1160	-	-
Cash and cash equivalents	1165	8 054,9	4 172,3
Deferred expenses	1170	-	14,8
Other current assets	1190	-	-
Total current assets	1195	8 074,2	5 200,2
III. Non-current assets held for sale and disposal groups	1200	-	-
Balance	1300	8 074,2	5 200,2

Equity and liabilities	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Equity			
Registered (share) capital	1400	-	-
Additional capital	1410	-	-
Reserve capital	1415	-	-
Retained earnings (uncovered loss)	1420	-	-
Unpaid capital	1425	(-)	(-)
Total Equity	1495	-	-
II. Long-term liabilities, targeted financing and provision	1595	8 074,2	5 142,6
III. Current liabilities		-	-
Short-term bank credits	1600	-	-
Current accounts payable for: long-term liabilities	1610	-	-
goods, works, services	1615	-	57,6
calculations with the budget	1620	-	-
including income tax	1621	-	-
insurance calculations	1625	-	-
payroll calculations	1630	-	-
Deferred income	1665	-	-
Other current liabilities	1690	-	-
The total amount of current liabilities	1695	-	57,6
IV. Liabilities related to non-current assets held for sale and disposal groups	1700	-	-
Balance	1900	8 074,2	5 200,2

2. Profit and Loss Statement for 2024

		Form No. 2	Code	1801007
	Line code	For the reporting period	For the same period last year	
1	2	3	4	
Net income from the sale of products (goods, works, services)	2000	-	-	
Other operating income	2120	-	-	
Other income	2240	47 640,3	459,7	
Total income (2000+2120+2240)	2280	47 640,3	459,7	
Cost of goods sold (goods, works, services)	2050	()		
Other operating expenses	2180	()	(459,7)	
Other expenses	2270	(47 640,3)	()	
Total expenses (2050+2180+2270)	2285	(47 640,3)	(459,7)	
Financial result before taxation (2280-2285)	2290	-	-	
Income tax	2300	(-)	(-)	
Net profit (loss) (2290-2300)	2350	0.0	0.0	

Head

(signature)

Sichkar O.M.

(initials, last name)

Chief Accountant

(signature)

Shevchuk I.V.

(initials, last name)

**Notes to the financial statements of CHARITABLE ORGANIZATION INTERNATIONAL CHARITY
FOUNDATION EOS (CO ICF EOS)
for year ended on December, 31st, 2024**

1. General information

CHARITABLE ORGANIZATION INTERNATIONAL CHARITY FOUNDATION EOS (CO ICF EOS) (hereinafter referred to as the Organization) - a charitable organization registered on October 14, 2022.

The main areas of activity are the provision of charitable (goods and services) and humanitarian aid (goods and services) to the following categories of recipients:

- military units, law enforcement agencies, other units of the Defense Forces of Ukraine;
- servicemen of the Armed Forces of Ukraine, the National Guard of Ukraine, the State Border Service of Ukraine and other military formations involved in the defense of Ukraine;
- participants in hostilities, persons who received disabilities as a result of hostilities;
- family members of deceased servicemen;
- persons who suffered as a result of armed conflict;
- internally displaced persons in need of assistance;
- other categories of persons provided for by legislation in the field of charity.

2. Basis of preparation and presentation

Financial statements consist of:

- Financial report of the small enterprise subject including Balance Sheet (form № 1-m) as at 31.12.2024 and Profit and Loss statement (form № 2-m) for year ended on December, 31st, 2024, prepared in accordance with the rules of the Ukrainian national accounting standards, namely NAS 25 "Simplified financial report". Financial report of the small enterprise is prepared in accordance with the accrual principle and valuation at initial cost method;
- Notes to the financial statements.

Financial statements are presented in hryvnias, and all the amounts are rounded to thousands with one decimal point.

The financial statements were approved for issue on June 11, 2025.

3. Disclosure of information on separate items of financial statements

3.1. Article 1010 "Fixed Assets" of the Balance Sheet includes the residual value of office and multimedia equipment, furniture, etc.

Fixed assets are recorded at acquisition cost less accumulated depreciation as of the reporting date. Depreciation of fixed assets (except for low-value non-current tangible assets) and intangible assets is calculated using the straight-line method. Depreciation of low-value non-current tangible assets is calculated at 100% upon commissioning.

3.2. Article 1100 "Inventories" of the Balance Sheet includes the value of goods and materials intended for the implementation of charitable projects, in particular: technical equipment, computer equipment, clothing, spare parts, building materials.

3.3. Article 1125 "Receivables for products, goods, works, services" of the Balance Sheet includes the amount of advances paid to suppliers.

3.4. Article 1165 "Cash and cash equivalents" of the Balance Sheet includes the amount of cash in bank accounts:

Банківські рахунки	31.12.2023	31.12.2024
Deposit account at PJSC "TASKOMBANK", Kyiv	0,0	0,0
Current at JSC "SENSE BANK" IN KYIV	0,0	4,8
Current in PJSC "CLEARING HOUSE", Kyiv UA603006470000026003001159947	0,0	5,5
Current in PJSC "CLEARING HOUSE", Kyiv UA853006470000026007001159943	0,0	3 659,3

Current in PJSC "PRAVEX-BANK", Kyiv UA32 3808380000026001700771458	8 000,0	490,0
Current in PJSC "FUIB", Kyiv UA753348510000000026006193863	54,9	0,0
Current in PJSC "TASKOMBANK", Kyiv UA333395002600901511164000001	0,0	12,7
Total	8 054,9	4 172,3

3.5. Article 1595 "Long-term liabilities, target financing and provision" of the Balance Sheet reflects the balances of target financing and own funds for carrying out statutory activities.

3.6. Article 1615 "Current payables for goods, works, services" of the Balance Sheet includes the Organization's debt for goods, works, services received.

3.7. Article 2240 "Other income" of the Income statement includes, mainly, income from used target financing.

3.8. Article 2270 "Other expenses" of the Income statement includes the amounts of expenses for charitable activities.

4. Going concern of the Organization

These financial statements are based on the going concern principle of the Organization, which provides for the realization of assets and fulfillment of obligations in the normal course of the Organization's activities. However, there are the following events and circumstances that required the management's careful assessment of the Organization's ability to continue operations on a going concern basis and took measures to ensure that the Organization had adequate funding. These events and circumstances are detailed below.

On February 24, 2022 the Russian Federation carried out a full-scale invasion of Ukraine. On the same day, in connection with the military aggression of the Russian Federation against Ukraine (hereinafter - military aggression) by Decree of the President of Ukraine № 64/2022 on our territory martial law was imposed from 05 hours 30 minutes on February 24, 2022, which is valid repeatedly continued and which is currently in force.

At the date of approval of this financial statement the Organization operates in an unstable economic environment caused by Russian military aggression. Improvement of the economic situation in the country depends on future developments, including the duration, spread and intensity of the warfare, all of which are uncertain and difficult to predict considering the rapidly evolving situation. Due to the uncertainty of the timing and directions of the intense hostilities it is not possible to reliably estimate the impact of it on the financial results and liquidity of the Organization, the stability and structure of its operations with counterparties.

These financial statements have been prepared on a going concern assumption of the Organization, which provides for the realization of assets and settlement of liabilities in the normal course of its activities. The financial statements do not include any adjustments to reflect the possible future effects of compensation and classification of reported assets or the amounts and classification of liabilities that may arise from such uncertainty.

Head

Sichkar O.M.

Chief Accountant

Shevchuk I.V.