KYIV AUDITOR
Auditors, tax and legal consultants

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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 2025.

To Management of CO ICF EOS

Audit Opinion

In our opinion, the attached financial statements present fairly, in all material aspects, the financial position of the CO ICF EOS as of December 31, 2025, its financial results for the year then ended, in accordance with the National Accounting Regulation (Standard) 25 (NAR 25), including, and comply with the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999 No. 996-XIV regarding the preparation of financial statements.
Our audit was conducted to express 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, 2025 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.

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 2025;
● Financial statements of the Charitable Organization for 2025;
● 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.

Key audit issues

1). Analysis of constituent documents.
2). Analysis of accounting policies.
3). Analysis of other policies and instructions of the NGO.
4). Accounting for fixed assets:
- posting of fixed assets to account 15 according to invoices and customs declarations;
- commissioning of fixed assets, correct classification of fixed assets on the corresponding sub-accounts of class 10.
- application of depreciation rates;
- sale, write-off, transfer or liquidation of fixed assets;
- reflection in accounting of improvements to fixed assets;
- accounting for low-value non-current tangible assets (posting, depreciation, disposal);
5). Accounting for inventory transactions (accounts 20, 22, 23, 26, 28):
- posting on the basis of invoices and customs declarations;
- sale, transfer and write-off of inventories;
- reflection in accounting and tax accounting of the results of inventory inventory;
6). Transactions on the current account (account 31):
- correspondence of balances and turnovers between accounting registers and bank statements;
- reflection of transactions for the purchase and sale of foreign currency;
- revaluation of foreign currency.
7). Transactions with suppliers (account 63):
- posting and advances paid (account 63);
- revaluation of payables in foreign currency.
8). Salary:
- accrual according to staff lists and bonus orders;
- calculation of vacation and sick leave;
- calculation of compensation for unused vacation upon dismissal;
- accrual of personal income tax, social security tax, military duty and reconciliation with the taxpayer's office;
9). Accounting for targeted funding and grants (account 48).
10). Verification of the correctness of the formation of financial statements according to accounting registers.
11). Review audit of project implementation.
12). Accounting for income, expenses and the formation of financial results.
13). Verification of reports on income and expenses of a non-profit organization.
14). Verification of the correctness of the execution of primary documents and their recording in accounting.

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. 20-05-3 dated May 20, 2026.
The audit was conducted from May 22, 2026 to June 20, 2026.

June 20, 2026

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

Appendix 1 to UAS 25 Financial report of a small enterprise

FINANCIAL REPORT
small enterprise

		Codes		
	Date (year, months, number)	**2026**	**01**	**01**
Enterprise	**CHARITABLE ORGANIZATION «INTERNATIONAL CHARITY FOUNDATION «EOS» (CO ICF EOS)** according to EDRPOU	**44803026**		
Territory	Solomyanskyi district, Kyiv city according to COATUU	**UA80000000000980793**		
Organizational and legal form of business	Charitable Organization for KOPFG	**845**		
Type of economic activity	Provision of other social assistance without accommodation for KVED	**88.99**		

Average registered number of employees 4

The unit of measurement is thousand hryvnias with one decimal place

Address 03057, Ukraine, Kyiv city, Hetman Vadym street, building, 1B, room 1001 +38 (098) 168-67-79

1. Balance sheet Form No. 1 Code 1801006
as of December 31, 2025

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	-	1,2
initial value	1001	-	1,3
accumulated depreciation	1002	-	(0,1)
Unfinished capital investments	1005	-	
Fixed assets:	1010	-	334,2
initial value	1011	141,0	608,0
accumulated depreciation	1012	(141,0)	(273,8)
Long-term biological assets	1020	-	-
Long-term financial investments	1030	-	-
Other non-current assets	1090	-	-
Total non-current assets	**1095**	**-**	**335,4**
II. Current assets			
Inventories	1100	842,5	9 498,9
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	-	1 026,1
Current financial investments	1160	-	-
Cash and cash equivalents	1165	4 172,3	3 960,3
Deferred expenses	1170	14,8	19 436,2
Other current assets	1190	-	-
Total current assets	1195	**5 200,2**	**33 921,5**
III. Non-current assets held for sale and disposal groups	1200	-	-
Balance	**1300**	**5 200,2**	**34 256,9**

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	-	308,0
Reserve capital	1415	-	-
Retained earnings (uncovered loss)	1420	-	-
Unpaid capital	**1425**	(-)	(-)
Total Equity	1495	-	**308,0**
II. Long-term liabilities, targeted financing and provision	**1595**	**5 142,6**	**13 666,4**
III. Current liabilities		-	-
Short-term bank credits	1600	-	-
Current accounts payable for: long-term liabilities	1610	-	-
goods, works, services	1615	57,6	20 256,3
calculations with the budget	1620	-	-
including income tax	1621	-	-
insurance calculations	1625	-	-
payroll calculations	1630	-	-
Deferred income	1665	-	26,2
Other current liabilities	1690	-	-
The total amount of current liabilities	**1695**	**57,6**	**20 282,5**
IV. Liabilities related to non-current assets held for sale and disposal groups	**1700**	-	-
Balance	**1900**	**5 200,2**	**34 256,9**

2. Profit and Loss Statement for 2025

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	1,8	-
Other income	2240	123 446,1	47 640,3
Total income (2000+2120+2240)	**2280**	**123 447,9**	**47 640,3**
Cost of goods sold (goods, works, services)	2050	( )	
Other operating expenses	2180	(123 447,9)	(-)
Other expenses	2270	(-)	(47 640,3)
Total expenses (2050+2180+2270)	**2285**	**(123 447,9)**	**(47 640,3)**
Financial result before taxation (2280-2285)	2290	-	-
Income tax	2300	(-)	(-)
Net profit (loss) (2290-2300)	**2350**	0.0	0.0

Head ____________________ Sichkar O.M.
(signature) (initials, last name)

Chief Accountant ____________________ Shevchuk I.V.
(signature) (initials, last name)

Товариство з обмеженою відповідальністю «АУДИТОРСЬКА ФІРМА «КИЇВСЬКИЙ АУДИТОР» Ідентифікаційний код 33330598 Україна, Київська обл., Фастівський р-н, с. Тарасівка

Notes to the financial statements of CHARITABLE ORGANIZATION «INTERNATIONAL CHARITY FOUNDATION «EOS» (CO ICF EOS) for year ended on December, 31st, 2025

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 31.12.2025 and Profit and Loss statement (form № 2-m) for year ended on December, 31st, 2025, 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 19, 2026.

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 and intangible 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.

Fixed assets include:

Fixed assets	**31.12.2024**	**31.12.2025**
Machinery and equipment	0,0	407,1
Other fixed assets	141,0	200,9
Total original cost	**141,0**	**608,0**
Depreciation	**(141,0)**	**(273,8)**
Carrying amount	**0,0**	**334,2**

3.2. Article 1100 "Inventories" of the Balance Sheet includes the value of goods and materials intended for carrying out statutory activities.

3.3. Item 1155 "Other current receivables" of the Balance Sheet includes, mainly, 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:

Bank accounts	**31.12.2024**	**31.12.2025**
Deposit in PJSC "TASKOMBANK", Kyiv UA703006470000035709001334648	0,0	746,1
Current in JSC "SENSE BANK" IN KYIV (reserve) UA553003460000026005000018837	0,0	418,8
Current in PJSC "UKREXIMBANK", Kyiv UA23322313 0000026004000058549	0,0	0,0
Current in PJSC "UKREXIMBANK", Kyiv UA143223130000026007000058609	0,0	1 326,1
Current in PJSC "UNIVERSAL BANK", Kyiv (mono) UA103220010000026003700004869	0,0	27,0
Current (EUR) in PJSC " CLEARING HOUSE", Kyiv UA243006470000026005001159945	0,0	0,0
Current in JSC "SENSE BANK" IN KYIV UA713003460000026006000008330	4,8	210,4
Current in PJSC "CLEARING HOUSE", Kyiv UA603006470000026003001159947	5,5	12,8
Current in PJSC "CLEARING HOUSE", Kyiv UA853006470000026007001159943	3 659,3	1 193,2
Current in PJSC "PRAVEX-BANK", Kyiv UA323808380000026001700771458	490,0	25,6
Current in PJSC "TASKOMBANK", Kyiv UA813395002600001511164000002	0,0	0,3
Current in PJSC "TASKOMBANK", Kyiv UA333395002600901511164000001	12,7	0,0
Total	**4 172,3**	**3 960,3**

3.5. Article 1170 “Prepaid expenses” of the Balance Sheet reflects the amounts of grants used but not yet received.

3.6. Article 1595 “Long-term liabilities, target financing and provision” of the Balance Sheet reflects the balances of target financing and own funds for conducting the statutory activities of the Organization.

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

3.8. Article 2280 “Total income” of the Financial Statement includes the following types of income:

Type of income	**2024**	**2025**
Net income from sales of products (goods, works, services)	0,0	0,0
Income from the purchase and sale of foreign currency	0,0	0,0
Income from operating exchange rate differences	0,0	1,8
Income from current assets received free of charge	47 640,3	123 446,1
Other income	0,0	0,0
Total	**47 640,3**	**123 447,9**

3.9. Article 2285 "Total expenses" of the Financial Statement includes the following types of expenses:

Type of expenses	**2024**	**2025**
Administrative costs	298,4	4 814,6
Expenses for buying and selling foreign currency	0,0	3,9
Losses from operating exchange rate differences	0,0	16,6
Recognized fines and penalties	0,0	0,0
Other operating expenses	47 341,9	118 612,8
Total	**47 640,3**	**123 447,9**

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.