

*/Logo of the Auditing and Consulting Firm Grantie /*

*The Certificate of Registration in the Register of the Entities for Auditing Activity #4420  
65012, Ukraine, Odesa, 15 Velyka Arnavtska str., tel/fax +38 (0482) 32-46-99, web-site: www.grantye.com*

## **INDEPENDENT AUDITOR'S REPORT**

**The addressee** – to the management, founders of ALL-UKRAINIAN PUBLIC ORGANIZATION "COMMITTEE OF VOTERS OF UKRAINE", LLC

### **Opinion**

We conducted a financial statements audit of the ODESA REGIONAL ORGANIZATION OF THE ALL-UKRAINIAN PUBLIC ORGANIZATION "COMMITTEE OF VOTERS OF UKRAINE", comprising the financial statements of a small enterprise, namely, the balance sheet as of 31 December 2023 and the statement of financial results for the year ended on the indicated date, including a summary of significant accounting policies and notes.

In our opinion, the attached financial statements fairly present the organization's financial position as of 31 December 2023 and its financial results for the year ended on that date, in all meaningful respects and in accordance with national GAAP.

### **Basis for opinion**

We conducted an audit in accordance with the ISA and the provisions of the Law of Ukraine "On the Audit of Financial Statements and Auditing Activities". Our responsibilities under those standards are set out in the "Auditor's Responsibilities for the Audit of Financial Statements" section of our report. We are independent in regard to the organization according to the ethical requirements applicable to our audit of the financial statements in Ukraine and have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to use as a basis for our opinion.

### **Material uncertainty related to going concern**

The organization carries out its activities amid the military aggression of the Russian Federation against Ukraine, accompanied by the existence of factors that can affect its activities since the further development, duration, and impact of the war cannot be predicted.

But, paying attention to the Letter of Explanation, which discloses the judgment of the management staff regarding the impact on the activities of the Organization of military aggression and its consequences, the management staff stated that these events did not significantly affect the activities of the Organization, and also stated, according to the assessment of the management staff, that there are no events or circumstances that may cast significant doubt on the Organization's ability to continue as a going concern.

We have ensured that management adequately discloses the Organization's forecasts as it may affect the users of the financial statements, given the current high degree of uncertainty. We have considered that forecasts can change significantly over any period of time and have applied professional judgment and skepticism. We have also exercised caution in assessing whether any forecasts provide an adequate reflection of the situation as of the date of signing this auditor's report. Consequently, we are confident that the risk of circumstances that would cast significant doubt on the

Organization's ability to continue as a going concern is minimal. We have collected enough audit evidence, and we have ensured that the management is ready to react promptly to prevent such a risk. Our opinion on this matter has not been modified.

### **Responsibility of management and those entrusted with the highest authority for financial reporting**

Management is responsible for the preparation and fair presentation of financial statements in accordance with national GAAP and for such internal control as management deems necessary to ensure the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for evaluating the entity's ability to continue as a going concern, disclosing, where applicable, matters relating to going concern and using the going concern assumption as a basis for accounting, unless management either plans to liquidate the company or cease operations or has no other viable alternatives. Those charged with the highest authority are responsible for overseeing the organization's financial reporting process.

### **Auditor's responsibility for auditing financial statements**

Our objectives are to obtain reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that indicates our opinion. Reasonable assurance is a high level of assurance but does not guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misrepresentations may result from fraud or error; they are considered material if, individually or in the aggregate, they can reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

When performing an audit in accordance with ISA requirements, we use professional judgment and professional skepticism throughout the audit activities. Moreover, we:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures in response to those risks, and obtain audit evidence that is sufficient and acceptable to use as a basis for our opinion. The risk of not detecting a material misstatement due to fraud is higher than for a misstatement due to error because fraud may involve collusion, forgery, intentional omissions, misstatements, or internal controls neglect;
- comprehend the internal control measures relevant to the audit in order to develop audit procedures that are appropriate to the circumstances rather than to express an opinion on the performance of the internal control system;
- evaluate how acceptable applied accounting policies are and how reasonable are the accounting estimates and relevant information disclosures made by management staff;
- conclude on the acceptability of management's use of the going concern assumption as a basis for accounting and, based on the audit evidence obtained, conclude whether a material uncertainty exists regarding events or conditions that would cast significant doubt on the company's ability to continue as a going concern. If we conclude that such a material uncertainty exists, our auditor's report must draw attention to the relevant disclosures in the financial statements or, if such disclosures are inappropriate, modify our opinion. Our conclusions are based on the audit evidence obtained prior to the date of our auditor's report. However, future events or conditions may cause the entity to cease operations on a going concern basis.

- evaluate the overall presentation, structure, and content of the financial statements, including disclosures, as well as whether the financial statements show the transactions and events underlying their preparation in a way that will ensure a true and fair view.

We provide to those charged with the highest authority the information about the planned scope and timing of the audit and the significant audit findings identified during the audit, including any significant deficiencies in internal control measures we identified during the audit.




We also assure those charged with the highest authority that we have met the appropriate ethical requirements for independence and inform them of all relationships and other matters that could reasonably be considered to affect our independence and, where applicable, regarding appropriate precautions taken.

#### DETAILS OF THE AUDITOR AND THE AUDITING FIRM

<b>Full name</b>	AUDITING AND CONSULTING FIRM "GRANTIE" as an LLC
<b>EDRPOU code</b>	21026423
<b>Location</b>	65012, Ukraine, Odesa, 15 Velyka Arnautska str.
<b>Date of state registration</b>	23 May 1995
<b>Number and date of issuance of the Certificate registering in the Register of Audit Firms and Auditors Providing Audit Services</b>	No. 4420 Resolution of the Audit Chamber of Ukraine dated 27.01.2011 under No. 227/3.1  Section AUDITING ENTITIES ENTITLED TO CONDUCT MANDATORY AUDITS OF FINANCIAL STATEMENTS OF PUBLIC INTEREST ENTERPRISES ( <a href="https://www.apu.com.ua">https://www.apu.com.ua</a> )
<b>Compliance with the Quality Control System</b>	Date of the Resolution of the Quality Assurance Inspection 23.11.2021, No. 96-кя
<b>Contacts:</b>	+38 (0482) 32-46-99, +38 067 5561307
<b>Website</b>	<a href="http://www.grantye.com">www.grantye.com</a>
<b>Webpage</b>	<a href="mailto:audit@grantye.com">audit@grantye.com</a>

#### DETAILS OF THE ORGANISATION

<b>Full name</b>	ODESA REGIONAL ORGANIZATION OF THE ALL-UKRAINIAN PUBLIC ORGANIZATION "COMMITTEE OF VOTERS OF UKRAINE",
<b>ERDPOU Code</b>	33139450
<b>Registration Date</b>	19.09.2004

Location	Ukraine, 65091, Odesa oblast, Odesa, 25 SADYKOVSKA STREET
Main business activities	94.99 The activity of other public organizations, other.
List of the founder of the legal entity	BOYKO ANATOLII MYKHAYLOVYCH Location: Ukraine, 65029, Odesa oblast, Odesa, 64 NOVOSELSKOHO STREET Nationality: Ukraine   BONDARENKO NADIA OLEKSIIVNA Location: Ukraine, 65029, Odesa oblast, Odesa, 64 NOVOSELSKOHO STREET Nationality: Ukraine   KRAVCHENKO MARINA VALENTYNIVNA Location: Ukraine, 65029, Odesa oblast, Odesa, 64 NOVOSELSKOHO STREET Nationality: Ukraine 
Beneficiaries	BOYKO ANATOLII MYKHAYLOVYCH
Контактний телефон Contacts	+380487164018 +380679880553;

### Basic information about the Agreement's terms and conditions and audit

The audit was conducted in accordance with Agreement No. 589 of January 29, 2024

**The period covered by the audit:** The audit of ALL-UKRAINIAN PUBLIC ORGANIZATION "COMMITTEE OF VOTERS OF UKRAINE", LLC was conducted for the period from 1 January 2023 to 31 December 2023.

**Audit commencement and termination dates:** ALL-UKRAINIAN PUBLIC ORGANIZATION "COMMITTEE OF VOTERS OF UKRAINE", LLC was audited from 26 February 2024 to 07 March 2024.

The partner of the audit assignment (key audit partner), which produced this independent auditor's report, is		<b>Oleh Shevchenko</b> (Registration number in the Registry 100056)
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65012, Odesa, str. 15 Velyka Arnautska,  
07.03.2024



Додаток 1  
до Національного положення (стандарту) бухгалтерського  
обліку 25 "Спрощена фінансова звітність"  
(пункт 4 розділу I)

Підприємство

ООО ВГО Комітет виборців України

Територія **ОДЕСЬКА ОБЛАСТЬ, ПРИМОРСЬКИЙ Р-Н**

Організаційно-правова  
форма господарювання

Громадська організація

Вид економічної діяльності

Діяльність інших громадських  
організацій, н.в.і.у.

Середня кількість  
працівників, осіб

1

Одиниця виміру: тис. грн. з одним десятковим знаком

Адреса, телефон

65091 Одеська обл., місто Одеса, Приморський район, ВУЛИЦЯ  
САДИКОВСЬКА, будинок 25

0963114847

Дата (рік, місяць, число)

за ЄДРПОУ

за КАТОТТГ

за КОПФГ

за КВЕД

КОДИ

2024	01	1
33139450		
UA5110027001032026 8		
815		
94.99		

**1. Баланс на 31.12.2023 р.**

Форма № 1-м Код за ДКУД

1801006

Актив	Код рядка	На початок звітнього року	На кінець звітнього періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Нематеріальні активи	1000	-	-
Первісна вартість	1001	7,2	7,2
Накопичена амортизація	1002	( 7,2 )	( 7,2 )
Незавершені капітальні інвестиції	1005	-	-
Основні засоби:	1010	205,5	1 311,5
первісна вартість	1011	930,2	2 254,8
знос	1012	( 724,7 )	( 943,3 )
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>205,5</b>	<b>1 311,5</b>
<b>II. Оборотні активи</b>			
Запаси:	1100	-	-
у тому числі готова продукція	1103	-	-
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	-	-
Дебіторська заборгованість за розрахунками з бюджетом	1135	10,7	10,7
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	-	-
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	1 470,9	4 524,6
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	-	-
<b>Усього за розділом II</b>	<b>1195</b>	<b>1 481,6</b>	<b>4 535,3</b>
<b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b>	<b>1200</b>	-	-
<b>Баланс</b>	<b>1300</b>	<b>1 687,1</b>	<b>5 846,8</b>
Пасив	Код рядка	На початок звітнього року	На кінець звітнього періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (пайовий) капітал	1400	-	-
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	-	-

Неоплачений капітал	1425	( - )	( - )
<b>Усього за розділом I</b>	<b>1495</b>	-	-
<b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>	<b>1595</b>	<b>1 470,9</b>	<b>4 524,6</b>
<b>III. Поточні зобов'язання</b>			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	-	-
розрахунками з бюджетом	1620	-	-
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	-	-
розрахунками з оплати праці	1630	-	-
Доходи майбутніх періодів	1665	216,2	1 322,2
Інші поточні зобов'язання	1690	-	-
<b>Усього за розділом III</b>	<b>1695</b>	<b>216,2</b>	<b>1 322,2</b>
<b>IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття</b>	<b>1700</b>	-	-
<b>Баланс</b>	<b>1900</b>	<b>1 687,1</b>	<b>5 846,8</b>

## 2. Звіт про фінансові результати за Рік 2023

Р.  
Форма № 2-м Код за ДКУД 1801007

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	-	-
Інші операційні доходи	2120	133,8	253,7
Інші доходи	2240	14 992,5	9 504,3
Разом доходи (2000 + 2120 + 2240)	2280	15 126,3	9 758,0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( - )	( - )
Інші операційні витрати	2180	( 17,9 )	( 103,1 )
Інші витрати	2270	( 15 108,4 )	( 9 654,9 )
<b>Разом витрати (2050 + 2180 + 2270)</b>	<b>2285</b>	<b>( 15 126,3 )</b>	<b>( 9 758,0 )</b>
Фінансовий результат до оподаткування (2280 - 2285)	2290	-	-
Податок на прибуток	2300	( - )	( - )
<b>Чистий прибуток (збиток) (2290 - 2300)</b>	<b>2350</b>	<b>-</b>	<b>-</b>

Керівник

\_\_\_\_\_ (підпис)

**БОЙКО АНАТОЛІЙ МИХАЙЛОВИЧ**

(ініціали, прізвище)

Головний бухгалтер

\_\_\_\_\_ (підпис)

(ініціали, прізвище)

<sup>1</sup> Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

