



*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 2025 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 present fairly, in all material respects, the financial position of the organization as of December 31, 2025, and its financial results for the year then ended, in accordance with the national Accounting Standards and the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999 No. 996-XIV.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the requirements of the Law of Ukraine "On Audit of Financial Statements and Auditing Activities". Our responsibilities under those standards are set out in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Organization in accordance with the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA Code) and the ethical requirements applicable in Ukraine in relation to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with those requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than financial statements and auditor's report thereon (Other information)

The management is responsible for other information. Other information includes information contained in the annual accounts, but does not include the financial statements and our auditor's report thereon.

In accordance with the criteria established by Part Two of Article 2 and Part Seven of Article 11 of the Law of Ukraine dated 16.07.1999 No. 996-XIV, the Organization belongs to small business entities and does not prepare a report on corporate governance.

Responsibility of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with national P(S)BOs 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so

Those charged with governance are responsible for overseeing the entity'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 neglectation;
- 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

Full name	AUDITING AND CONSULTING FIRM "GRANTIE" as an LLC
EDRPOU code	21026423
Location	65012, Ukraine, Odesa, 15 Velyka Arnautska str.
Date of state registration	23 May 1995
Number and date of issuance of the Certificate registering in the Register of Audit Firms and Auditors Providing Audit Services	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 (https://www.apu.com.ua)
Compliance with the Quality Control System	Date of the Resolution of the Quality Assurance Inspection 23.11.2021, No. 96-кя
Contacts:	+38 (0482) 32-46-99, +38 067 5561307
Website	www.grantye.com
Webpage	audit@grantye.com

DETAILS OF THE ORGANISATION

Full name	ODESA REGIONAL ORGANIZATION OF THE ALL-UKRAINIAN PUBLIC ORGANIZATION "COMMITTEE OF VOTERS OF UKRAINE",
ERDPOU Code	33139450
Registration Date	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	<p>BOYKO ANATOLII MYKHAYLOVYCH Location: Ukraine, 65029, Odesa oblast, Odesa, 64 NOVOSELSKOHO STREET Nationality: Ukraine 🇺🇦</p> <p>BONDARENKO NADIA OLEKSIIVNA Location: Ukraine, 65029, Odesa oblast, Odesa, 64 NOVOSELSKOHO STREET Nationality: Ukraine 🇺🇦</p> <p>KRAVCHENKO MARINA VALENTYNIVNA Location: Ukraine, 65029, Odesa oblast, Odesa, 64 NOVOSELSKOHO STREET Nationality: Ukraine 🇺🇦</p>
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 dated February 10, 2026

Period covered by the audit: The audit of Odessa Regional Organization of the All-Ukrainian Public Organization CVU was conducted for the period from January 1, 2025 to December 31, 2025.

Audit start date and end date: Odessa Regional Organization of the All-Ukrainian Public Organization CVU was audited by auditors from February 10, 2026 to March 24, 2026.

The partner of the audit assignment (key audit partner), which produced this independent auditor's report, is	 <p>Olga Parkhomenko (Registration number in the Registry 100048)</p>
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65012, Odesa, str. 15 Velyka Arnautska,
27.03.2026

Усього за розділом I	1495	-	-
II. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	784,4	2 688,7
III. Поточні зобов'язання			
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	1 367,7	659,3
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	1 367,7	659,3
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	2 152,1	3 348,0

2. Звіт про фінансові результати за Рік 2025

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	114,3	203,2
Інші доходи	2240	13 239,6	25 212,1
Разом доходи (2000 + 2120 + 2240)	2280	13 353,9	25 415,3
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(-)	(-)
Інші операційні витрати	2180	(91,9)	(55,6)
Інші витрати	2270	(13 262,0)	(25 359,7)
Разом витрати (2050 + 2180 + 2270)	2285	(13 353,9)	(25 415,3)
Фінансовий результат до оподаткування (2280 - 2285)	2290	-	-
Податок на прибуток	2300	(-)	(-)
Чистий прибуток (збиток) (2290 - 2300)	2350	-	-

Керівник

(підпис)

БОЙКО АНАТОЛІЙ МИХАЙЛОВИЧ

(ініціали, прізвище)

Головний бухгалтер

(підпис)

Бойко Анатолій Михайлович

(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад