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INDEPENDENT AUDITOR'S REPORT

To management of Charitable organization "Charitable foundation "Mindy", Donors.

Opinion

We have audited the financial statements of Charitable organization "Charitable foundation "Mindy" (the Organization), which comprise the balance sheet (form 1-m) as at December 31, 2023, and the income statement (form 2-ms), for the year then ended, the formats and scope of disclosure of which are established by the National accounting regulation (standard) 25 "Simplified financial reporting".

In our opinion, the accompanying financial statements of the Organization are prepared, in all material respects, in accordance with the National regulations (Standards) of Accounting in Ukraine (NP(S)BO) and meet the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" .

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent to the Organization in accordance with the ethical requirements according to the International Code of Ethics of Professional Accountants of the Council on International Ethics Standards for Accountants (IESBA Code) and with the ethical requirements that are relevant to our audit of the financial statements in Ukraine and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for theFinancial Statements

Management is responsible for the preparation of the financial statements in accordance with the National regulation (standard) of accounting 25 "Simplified financial reporting", 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 Organization'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 Organization or to cease operations, or has norealistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether 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 includes our opinion. Reasonable assuranceis a high level of assurance, but is not a guarantee that an audit conducted in accordancewith ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Auditor, Partner
Servicecom Audit Private Company
The auditor's registration number in the Register of Auditors and audit's entities of Ukraine 102055
Company's registration number in the Register of Auditors and audit's entities of Ukraine 4536

Морська Тетяна / Morska Tetiana

ПРИВАТНЕ ПІДПРИЄМСТВО «СЕРВІСКОМ АУДИТ» КОД 37920825 Україна м Хмельницький

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14 June 2025

Appendix 1

to the National Accounting Regulation (Standard) 25 "Simplified Financial Reporting"
(paragraph 4 of section I)

Financial statements of small enterprizes

As of 31.12.2023

			Codes		
			2024	01	01
Enterprize	”Charitable foundation “Mindy”	by EDRPOU	44860524		
Territory	Shevchenkivskyi district m. Kyiv	by KATOTTG	UA32120030010069648		
Legal form	Charitable organization	by COPFG	845		
Type of economic activity	Other social work activities without accommodation n.e.c..	by CTEA	88.99		

Average employee number 1
Measure unit
thousand UAH with one decimal place

Address, phone 04053 Kyiv, 52 Str. Sichovuh Striltsiv, office 31

1. Balance
as of 31 December 2023.
Form # 1-мs

Code DCUD 1801006

Assets	Код рядка	At the beginning of the period	At the end of the period
1	2	3	4
I. Non- current assets			
Fixed assets:	1010		236,6
initial value	1011		236,6
accumulated depreciation	1012	( )	( )
Other non-curent assets	1090		
Total for chapter I	**1095**		236,6
II. current assets			
Goods:	1100		8,5
Other receivables	1155		1944,0
Money and equivalents	1165	548,0	227,2
Other current assets	1190		
Total for chapter II	**1195**	548,0	2179,7
Balance	**1300**	548,0	2416,3

Equity & liability	Код рядка	at the beginning of the year	at the end of the year
1	2	3	4
I. Equity			
Registered (share) capital	1400		
Retained earnings (uncovered loss)	1420		
Not paid share capital	1425	( )	( )

Total for chapter I	**1495**		
II. Long-term liabilities, targeted financing and provision	**1595**	548,0	2195,3
III. Short-term liabilities			
Short - term bank loans	1600		
Short - term liability for goods and services	1615		97,0
Short – term liability for taxes and duties	1620		
Short – term liability for mandatory insurance	1625		
Short – term liability with employees	1630		124,0
other short-term liability	1690		
Total for chapter III	**1695**		221,0
IV. Liabilities related to non-current assets held for sale and disposal groups	**1700**		
Balance	**1900**		2416,3

2. income statement
for the year 2023

Form # 2-мс | 1801007
Code DCUD

Стаття	Код рядка	For current period	For the same period in previous year
1	2	3	4
Net income for sales goods and services	2000		
Other income	2160	2017,4	309,5
Total income (2000 + 2120 + 2240)	**2280**	2017,4	309,5
Prime costs for goods and services	2050	( )	( )
Other expences	2165	(2017,4)	(309,5)
Total expences (2050 + 2180 + 2270)	**2285**	(2017,4)	(309,5)
Result before taxing (2280 - 2285)	2290		
tax on profit	2300	( )	( )
Expenses (income) that reduce (increase) the financial result after tax	2310		
Net profit (losses) (2290 - 2300)	**2350**		

MINDY

Chief executive officer (signature) Taras Yrmakov (Name, Surname)

chief accountant (signature) Taras Yrmakov (Name, Surname)

Bound and numbered
4 pages

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«14» June 2025

ПРИВАТНЕ ПІДПРИЄМСТВО «СЕРВІСКОМ АУДИТ» код 37920825 Україна м Хмельницький