

TRANSPARENCY REPORT

Crowe Erfolg Ukraine

2025

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OLGA BOGDANOVA
Managing Partner,
Crowe Erfolg Ukraine, LLC



ARTEM VOROBIIENKO
Partner, Head of Audit Practice Crowe
Erfolg Ukraine, LLC

Management message

Dear Partners!

*We are pleased to present our latest **Crowe Erfolg Ukraine Transparency Report for 2025** - a document that is not merely a regulatory requirement, but a vivid testament to our unbreakable commitment to the quality, independence and ethical business principles, even in the most challenging times/*

The year 2025 was another challenge for us, but at the same time, it was a year of steady, confident growth. Despite the ongoing full-scale war, economic turbulence and constant challenges, our team demonstrated true strength of character, flexibility and unwavering adaptability.

*The Company's revenue in 2025 increased by **36%** compared to 2024, reaching **UAH 161 million**. We have strengthened our position among **the Top-10** audit firms in Ukraine and have become an even more reliable partner for a wide range of clients across a variety of industries—from agricultural and energy companies to state-owned enterprises, Diia City residents, the mining industry and international donor programs.*

We continue to invest confidently in the future. In 2025, we significantly expanded our sustainability reporting audit services, supported clients in preparing for full-scale tax E-audits and SAF-T, as well as actively integrated modern digital tools and artificial intelligence into our audit processes. This enables us not only to meet the highest international standards but also to create real added value for clients even in the most challenging environment.

Meanwhile, we continue to devote ourselves to our greatest asset—our people. We are actively developing partnerships with the country's leading universities, expanding dual education programs, and have signed new memorandums of cooperation in the anti-corruption and business integrity areas.

We are truly proud of our team—talented, motivated and truly resilient professionals who prove every day that even during the war, it is possible to build a international-level business. Our specialists have achieved again top results at the ACCA international exams, and we continue to support our conscripted colleagues and invest in the development of every team member.

We are aware that there is still a lot of work ahead. Our priorities for 2026 are clear and ambitious:

- further improvements in the standardization, consistency and quality of audit practices;*
- more active use of key quality indicators as an effective tool for continuous improvement;*
- the development of a corporate culture in which every employee feels a personal commitment to the highest professional standards.*

Transparency, accountability and trust are the foundation and essence of everything we do. We are sincerely grateful to our clients, partners and colleagues for their trust and collaboration. We would like to express our deepest gratitude to our defenders, due to whom we are able to develop our business and support Ukrainian economy.

We are stronger together. Together, we are building a future in which audit quality serves as a solid foundation for trust and the country's sustainable development.

Glory to Ukraine! Glory to the Heroes!

Olga Bogdanova

Managing Partner

Crowe Erfolg Ukraine, LLC

Artem Vorobiienko

Partner, Head of Audit Practice

Crowe Erfolg Ukraine, LLC



A low-angle, upward-looking photograph of several modern skyscrapers. The buildings are covered in glass and steel, reflecting the warm, golden light of a setting or rising sun. The sky is a mix of blue and orange, with the sun's glow creating a strong lens flare effect that dominates the center of the image. The perspective makes the buildings appear to converge towards the top of the frame.

CHAPTER 1

Information according to
the requirements of the
Law of Ukraine "On Audit
of Financial Statements
and Auditing" № 2258-
VIII dated 21.12.2017

About the Company

Crowe Erfolg Ukraine

Crowe Erfolg Ukraine, LLC (EDRPOU 36694398) is a legal entity established in accordance with the laws of Ukraine as a Limited Liability Company (the "Company").

During 2025, the Company provided professional services of the audit of financial statements and accounting services throughout Ukraine, except for the temporarily occupied territories.



The Company's head office is located at the address: Kyiv, 7 L. Pervomaiskoho Street

Professional liability insurance agreement with "INSURANCE COMPANY "INGO", JSC (one of the Top-15 Ukrainian insurance companies). Valid until September 2026 and subject to extension.



50
UAH million

Included in the Register of audit firms authorized to conduct statutory audits of financial statements of public interest entities.



No.
4316

7

Professional teams



16+

Years in the audit services market



TOP-10

Global audit networks in Ukraine



3500+

Satisfied customers



Ownership structure

Crowe Erfolg Ukraine
as at 31.12.2025



PARTICIPANTS OF CROWE ERFOLG UKRAINE, LLC



	Olga Bogdanova	50%
	Artem Vorobiienko	25%
	Olga Nikanorova	25%

Crowe Erfolg Ukraine, LLC operates in accordance with the Law of Ukraine “On Audit of Financial Statements and Auditing” (the Law No. 2258-VIII), International Standards on Auditing and the Code of Ethics for Professional Accountants. The Company adheres to the principles of transparent corporate governance and ensures compliance with independence and professional integrity requirements.

During 2025, there were no changes in the membership of Crowe Erfolg Ukraine, LLC. As at December 31, 2025, the current ownership structure and information on the ultimate beneficial owners have been determined.

ULTIMATE BENEFICIARIES OF CROWE ERFOLG UKRAINE, LLC:



- | | | | | | |
|---|----------------|---|-------------------|---|-----------------|
| 1 | Olga Bogdanova | 2 | Artem Vorobiienko | 3 | Olga Nikanorova |
|---|----------------|---|-------------------|---|-----------------|

Related parties

List of companies providing services in Ukraine under the "CROWE" brand as at December 31, 2025:



"CROWE AUDIT AND ACCOUNTING UKRAINE", LLC
(37000891) – a subsidiary of "CROWE ERFOLG UKRAINE", LLC



"CROWE LF UKRAINE", LLC
(37924615)



"CROWE AB UKRAINE", JC
(42557556)



"CROWE BA UKRAINE", LLC
(45148767)



"INTER-AUDIT CROWE", LLC
(30634365)



"CROWE MYKHAILENKO",
(43400598)



AF "CROWE UKRAINE", LLC
(33833362)



"CROWE TPV UKRAINE",
(43510236)



"CROWE ACCOUNTING UKRAINE",
(43311147)



ТОВ "КРОУ БІСІ УКРАЇНА"
(43497949)



"CROWE AVR", LLC
(32559651)



П"ОМР TAX AND LEGAL", LLC
(41708433)



"CROWE DONOWAY", LLC
(36797322)



"CROWE DNW UKRAINE", LLC
(36939657)



RELATED PARTIES OF "CROWE ERFOLG UKRAINE", LLC (36694398)

Through Olga Bogdanova

- Bogdanova Olga Serhiivna, IE

- "CROWE AUDIT AND ACCOUNTING UKRAINE", LLC (37000891)

Through Artem Vorobiienko

- "ERFOLG UND GENAU AUDIT", LLC
38702940
- "QUIRIN AGRO", LLC
39984236
- "ARENA OF SUCCESSFUL EXPERIENCE", PE
36241752

- "ERFOLG UND GENAU UKRAINE", LLC
40501695
- "ERFOLG UND GENAU AUDIT CORPORATE FINANCE", LLC
43771711
- Artem Vorobiienko, IE



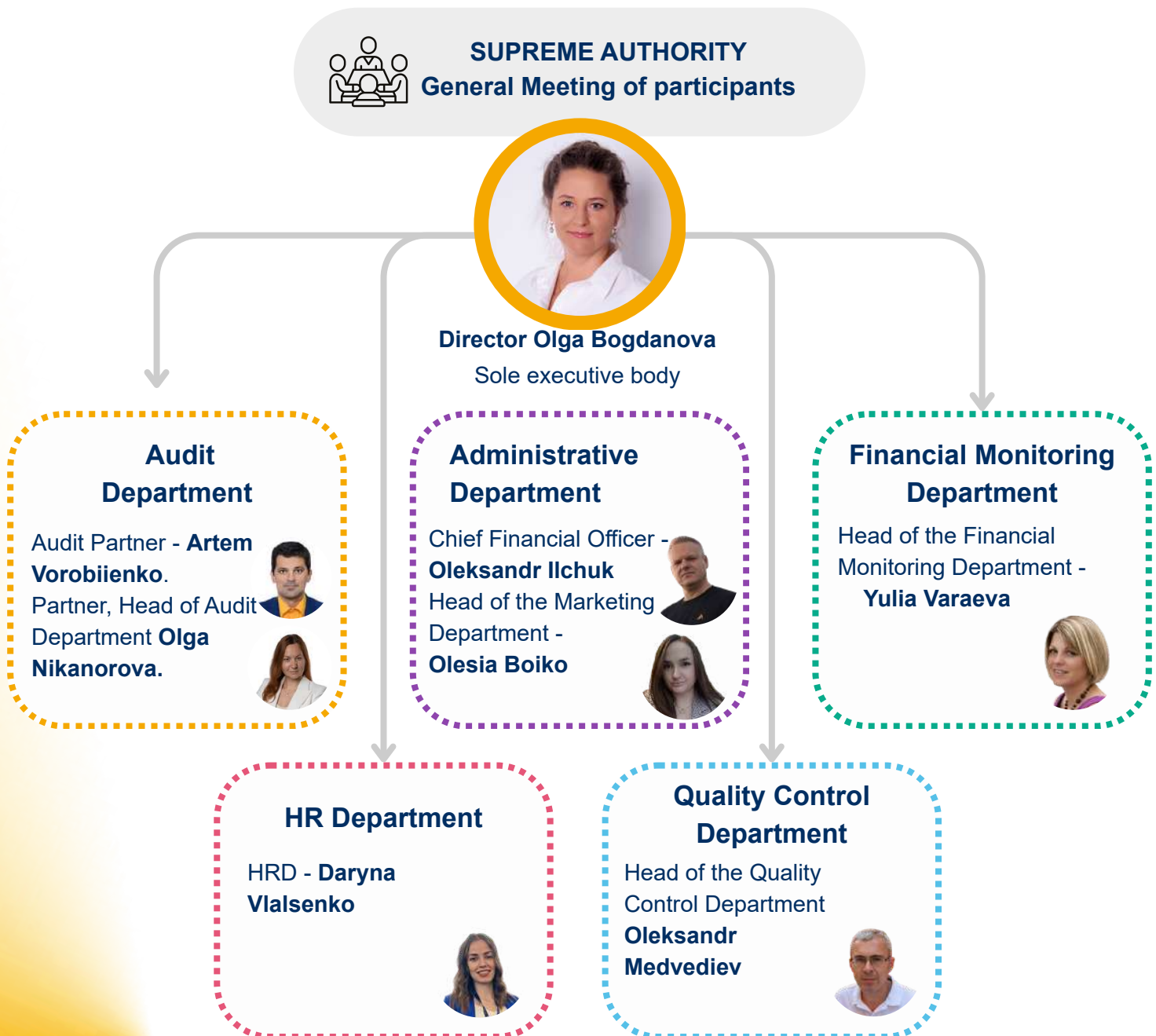
Management structure

Crowe Erfolg Ukraine as at 31.12.2025

Crowe Erfolg Ukraine, LLC is managed by the General Meeting of participants—the Supreme Authority responsible for making strategic decisions on the Company's activities. The Director Olga Bogdanova is a sole executive body of the Company, who manages the day-to-day operations and resolves all matters except for those within the competence of the General Meeting.

The Director is elected by the General Meeting of participants, is accountable to it, and ensures the implementation of its decisions.

Functional support for the management is provided by specialized departments.

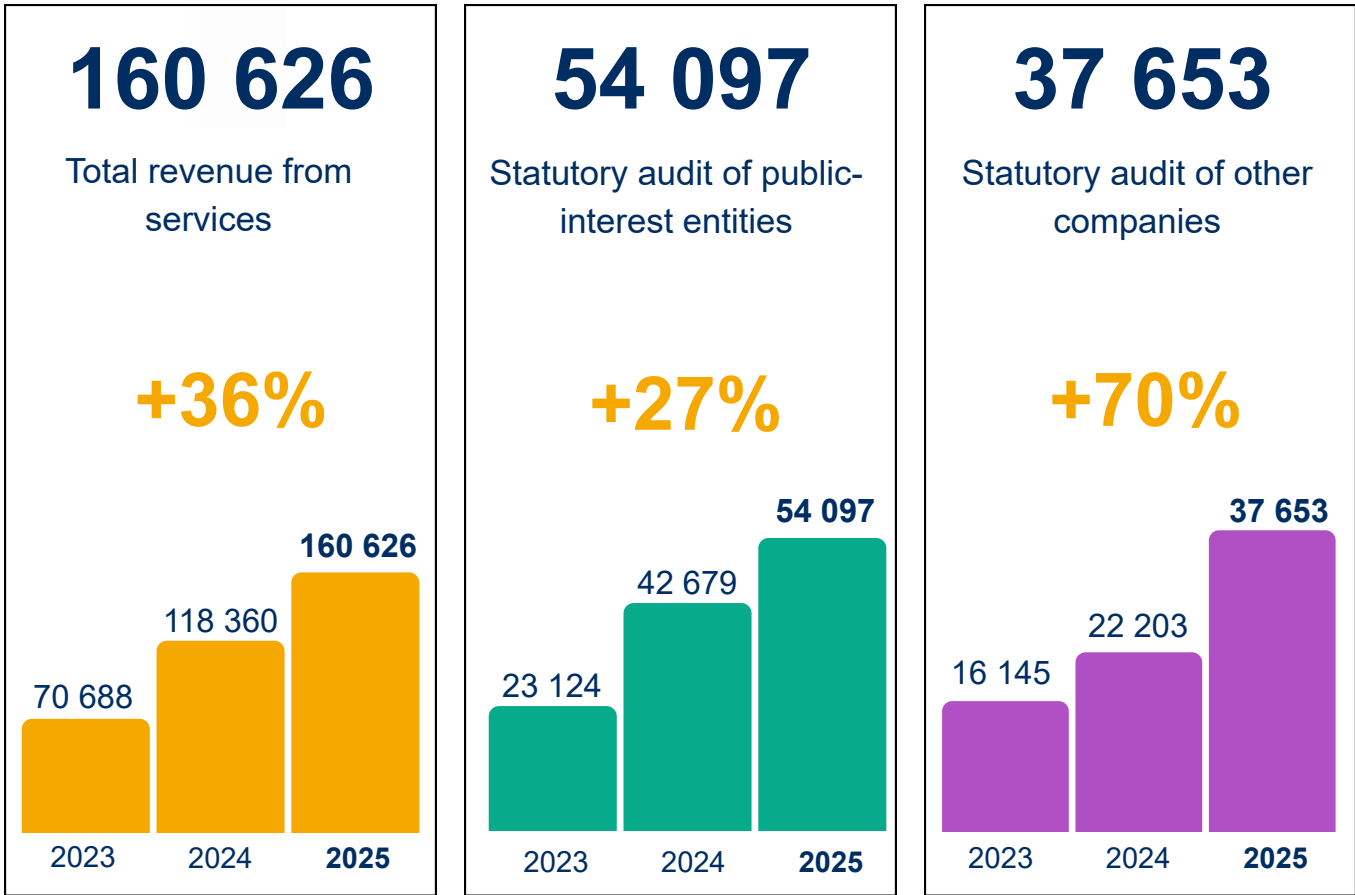


Financial Information

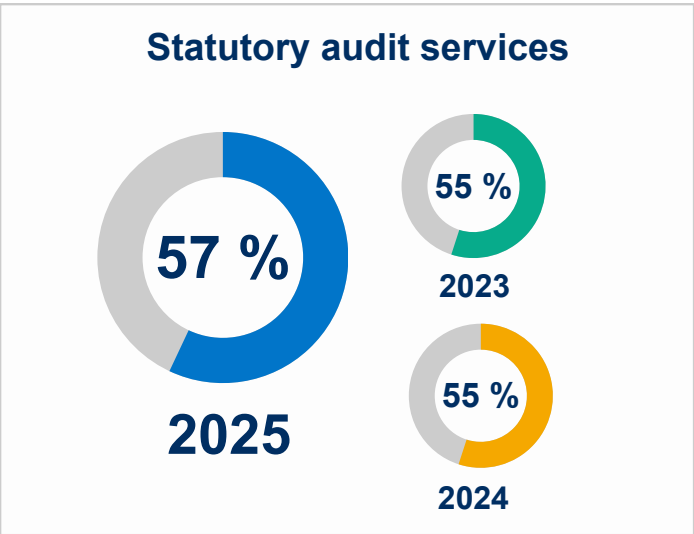
Crowe Erfolg Ukraine, LLC

for the year ended December 31, 2025, UAH thsd

In 2025, Crowe Erfolg Ukraine, LLC continued to demonstrate steady revenue growth, which is the result of systematic efforts, staff increase, the expansion of the range of its professional services and maintenance of the client’s trust.



A significant share of the Crowe Erfolg Ukraine, LLC revenue is generated by statutory audits of financial statements, conducted in accordance with the requirements of the current Ukrainian law. Statutory audits remain one of the Company’s core business directions, contributing a stable share of its total revenue.



Total taxes and fees paid (VAT, Unified Social Tax, Personal Income Tax, Corporate Income Tax) for 2025:

56 485
UAH thsd

Financial Information

Crowe Erfolg Ukraine, LLC

for the year ended December 31, 2025, UAH thsd

Revenue breakdown for 2025 by major types of audit services provided in accordance with the requirements of Article 37 of the Law of Ukraine “On Audit of Financial Statements and Auditing” No. 2258-VIII dated December 21, 2017.

55 733

UAH thsd

revenue from the provision of statutory audit services of the financial statements of public-interest entities and entities belonging to the group of companies whose parent company are such entities

37 653

UAH thsd

revenue from the provision of statutory audit services of the financial statements of other legal entities

3 891

UAH thsd

revenue from the provision of permitted non-audit services to public-interest entities

1 830

UAH thsd

revenue from the provision of non-audit services to other legal entities

Human Resources

for the year ended December 31, 2025

Crowe Erfolg Ukraine's staff is the "backbone" of our professional capabilities and a key factor in our sustainability and growth. We invest in our team development by creating an environment that promotes adherence to the highest quality standards, ethics and professional responsibility.

166

**Total
number of
employees**

Growth over the
past year
+11%



Professional certification

15 ACCA
members

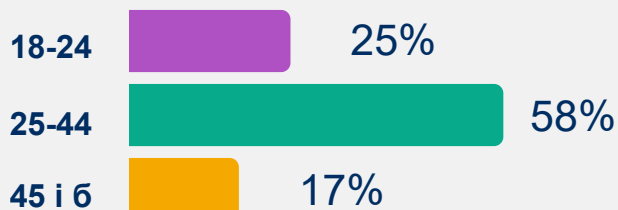
25 Included in
the Register
of auditors

24 ACCA
DiplFR (rus)

Staff structure

Breakdown by age

%



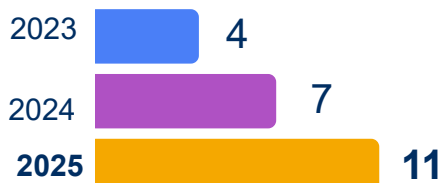
Breakdown by gender



34% men

66% women

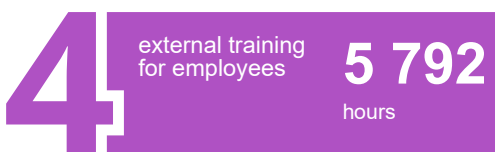
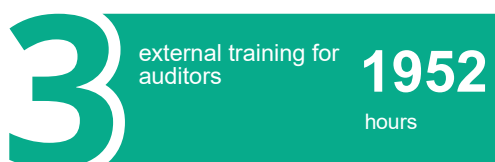
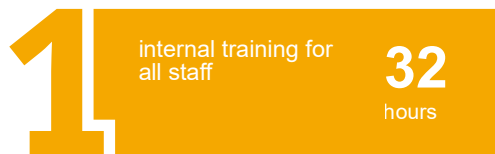
Inclusivity



We strive to provide comfortable working conditions for all categories of employees, including people with disabilities, pregnant women, parents with young children, etc. Creating a safe and supportive environment allows everyone to be themselves, to be heard and to feel valued.

Continuing Professional Training for Auditors

for the year ended December 31, 2025



Auditors' participation in continuing professional training in accordance with the procedure established by law and approved by Order of the Ministry of Finance of Ukraine No. 400 dated July 06, 2020 "On Approval of the Procedure for Continuing Professional Training of Auditors".

In 2025, auditors' training was aimed at maintaining and enhancing professional competence, deepening knowledge in auditing, financial accounting, taxation and related areas, as well as ensuring compliance with current professional standards and applicable regulatory requirements.

The training programme combined internal and external learning activities and covered key areas relevant to auditors' professional practice, including International Standards on Auditing, International Financial Reporting Standards, financial reporting, taxation, risk assessment, professional ethics and quality management.



Continuing Professional Training for Auditors in 2025 by topics:

- IFRS 15 "Revenue from contracts with customers: simply and clearly about complex issues"
- Analysis of the Company's financial statements
- Provision for expected credit losses: from assessment and accrual to analysis and reporting
- FRS Reporting: fundamentals of professional practice
Going concern from an auditor's perspective
- New IFRS 18 "Presentation and Disclosure in Financial Statements": Guidance for transition and implementation"
- The auditor's responsibility regarding fraud in the audit of financial statements
- IFRS and Income Tax: A step-by-step guidance for filing return without errors
- "Implementation of IFRS accounting and preparation of corporate financial statements"
- "International Standards on Auditing"



External training for all employees by topics:

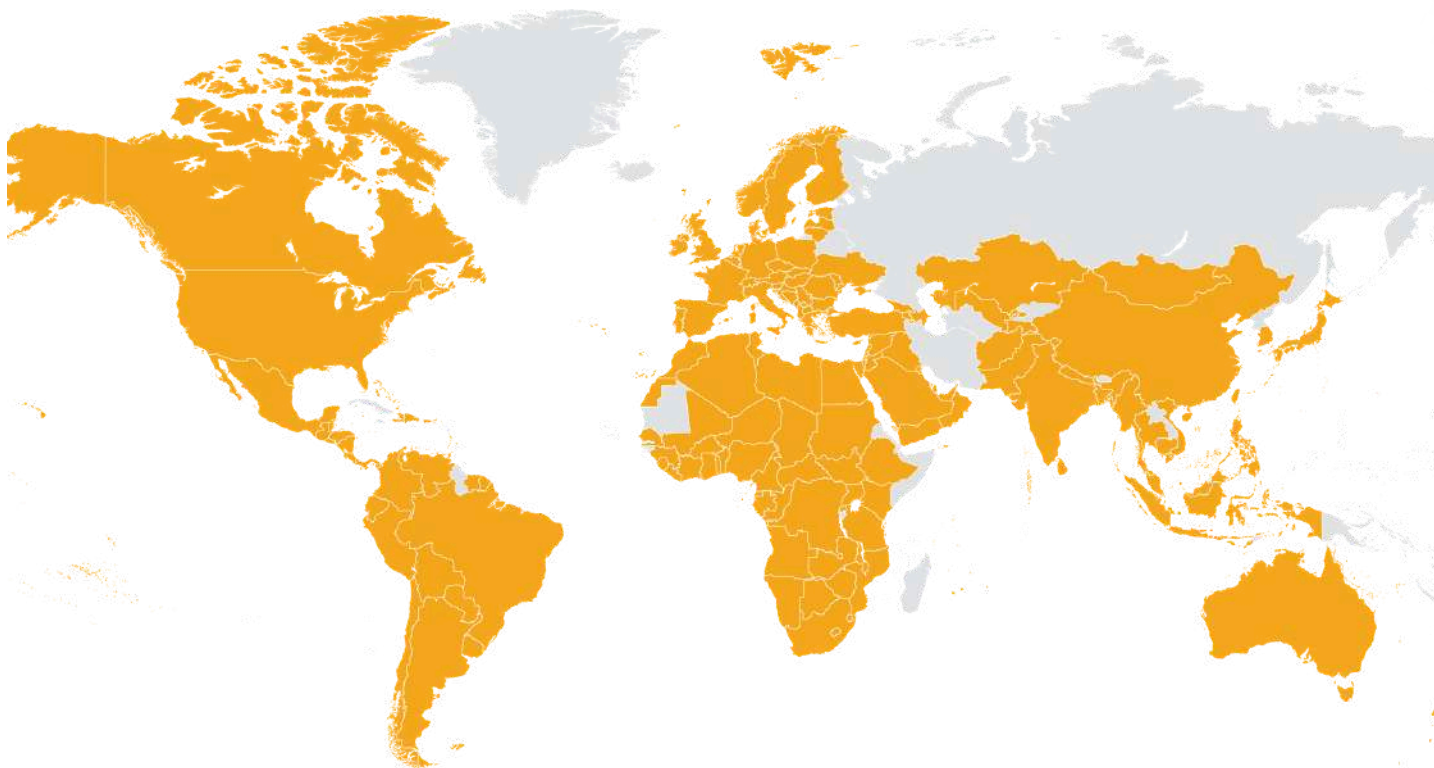
- Financial accounting Management accounting
- Performance management
- Taxation
- ACCA and DipIFR
- Law



Internal training for all employees by topics:

- Results of external and internal monitoring of the quality management system
- Going concern from an auditor's perspective
- Application of specific ISA Microsoft Teams
- Financial monitoring

Crowe Global Network



\$5,8
billion

TOTAL REVENUE

770+
offices

150+
countries

42,000+
employees

Source: IAB World Survey 2025, using 2024 fee data.

Crowe Global is an international network of independently owned and managed accounting and advisory firms that are licensed to use the “Crowe” brand in connection with the provision of accounting, audit, tax, advisory and other professional services to their clients.



Each member-firm aspires to be a leader in its national business community and is staffed by nationals, thereby providing laws and customs, which is important to clients undertaking new projects or expanding their business in other countries.



Crowe Global member-firms are known for their personalized service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.

The Crowe Global Transparency Report, which presents the network's commitment to global standards, is available **at [this link](#)**.



About Crowe Global

Crowe Global is a commercial Association established under the laws of Switzerland, which is a non-practicing entity and does not provide professional services on its own. Crowe Global is wholly owned by its member-firms.

It operates through a wholly owned subsidiary of the network under the laws of the State of New York in the United States of America, where its headquarters are located.

\$2,5 billion

Crowe Global's net revenue from statutory audit services of financial statements for the year 2025

TOP-10 GLOBAL NETWORKS 2025



Source: IAB World Survey 2025, using 2024 fee data.

Crowe Global is considered a “network” as defined by the International Code of Ethics for Professional Accountants, issued by the International Ethics Standards Board for Accountants (IESBA), and based on its membership in the Forum of Firms.



Crowe Global has contributed to the political debates on the development of the European audit and accounting legislation, as well as on the development of European business politics. EGIAN serves as a link between mid-market networks and associations and the European Union institutions and other European governing bodies, such as Accountancy Europe.



Information on the independence of the Crowe Global network member-firms



The network is a non-practicing organization and does not provide professional services. Its functions are limited to coordinating the network's activities, including brand management, establishing quality standards and setting strategic direction.



Professional services are provided solely by the network member-firms. Each firm is a separate legal entity, independently owned and operated, and is liable for its own operations, management system and relationships with client.



Member-firms are not agents of one another or of the Crowe Global, and no entity within the network has the authority to bind another. Crowe Global does not control business decisions or operational activities of member- firms.

Adherence to uniform quality standards, methodologies and internal policies is a prerequisite for membership in the network and is intended to ensure consistency in approaches and a high level of service quality. These mechanisms are of a coordinating nature and do not establish a relationships of control. Each member-firm independently develops and implements its own quality management system and is liable for the results of its professional activities.

The network's strategies, policies and procedures are designed to support quality and professional consistency; however, they don't define business activities, client's decisions or operational processes of member-firms, as well as they don't establish binding instructions.

Member-firms of the network operate independently and make their own commercial decisions, including regarding participation in procurement procedures, in accordance with the requirements of applicable law.

Crowe Global Management and Leadership

as at 31.12.2025

Board Chair

Elected by Member Firms

Jim Powers
United States

Board of Directors

Representing Member Firms

Kamel Abouchacra
CEO

Rabea Al-muhanna
Kuwait

Nigel Bostock
United Kingdom

Stefan Ferris
Canada

Marcelo Lico
Brazil

Lars Luedemann
Germany

Matt Games
Australia

Vijay Thacker
India

Steven Strammello
United States

Erastus Kwaka Omolo
Kenya

Stefane Bernard-Migeon
France

Kamel Abouchacra
CEO

Appointed by Board
of Directors

Management Committee

Appointed by CEO

Cynthia Butera
In-House General
Counsel

David Chitty
International Accounting
& Audit Director

Filipa Correia
Regional Executive
EMEA

Dave Kever
Director of Consulting
Development

Juan Carlos Lara
Regional Executive
Americas

Tom Manisero
Risk and Legal
Advisor

Jennifer McMahon
COO Brand &
Marketing

Joe Santucci
Global Conflict Solution
Program Director

John Ballie
Regional Executive Asia Pacific &
International Tax Director



Board of Directors

The Board of Directors (the “Board”) is responsible for the Crowe Global governance. The Board is charged with overseeing the network’s activity, including setting strategy and policy.

The Board consists of key management representatives of member-firms, as well as an appointed CEO. Except for the CEO, all members of the Board, including the Chairman, are appointed for a two-year term.

To carry out its duties, the Board of Directors has four subcommittees: Remuneration; Strategic Planning; Charter and Governance; Audit and Risks



Management Committee

The Management Committee operates in accordance with the responsibilities and authority delegated to it by the Board of Directors and oversees the day-to-day management of the network’s activity.

The Committee consists of the Chief Executive Officer, Chief Operating Officer, network’s regional executives, International Accounting and Audit Directors, International Tax Director and a Global Marketing Director.

The list of Crowe Global member-firms that provide audit services, as well as the countries in which they are registered, is provided in the Appendix.



List of public-interest entities, which were provided with statutory audit services during the reporting period (for 2025)¹

A

Agriculture, Forestry and Fisheries

Enterprise	EDRPOU Code	Enterprise	EDRPOU Code
PAE "SLOBOZHANSCHINA AGRO"	03800113	"SCIENTIFIC AND PRODUCTION FIRM "UROZHAY", LLC	31860551
"ORIL-LEADER", PJSC	24426809	"AGROFIRMA KORSUN", LLC	32012939
"BURAT-AGRO", LLC	30152327	"AGROKIM", LLC	32370430
"UKRAGROCOM", LLC	30327425	"ZERNOPRODUCT MHP", LLC	32547211
"AGROPRODSERVICE", PAE	30356854	"A.T.K.", LLC	32826820
"PERLYNA PODILLYA", LLC	30557165	"A.F. ZLAGODA", ALLC	33003862
"MYRONIVSKA POULTRY FARM", PJSC	30830662	"CHERNIHIV INDUSTRIAL DAIRY COMPANY", LLC	34832050
"STARINSKA POULTRY FARM", LLC	30925770	"VINNYTSIA POULTRY FARM", LLC	35878908
PP "AGROPROGRESS"	31174509	"SEED CORP", LLC	42929056

B

Mining and Quarrying

Enterprise	EDRPOU Code	Enterprise	EDRPOU Code
"UKRNAFTA", JSC	00135390	"UKRGASVYDOBUVANNYA", JSC	30019775
"DTEK PAVLOHRADCOAL", PRJSC	00178353	"NAFTOGAZVYDOBUVANNYA", PJSC	32377038
"VESCO", PJSC	00282049	"UKRNAFTOBURINNYA", PJSC	33152471

Classification of Types of Economic Activities (KVED-2010), approved by Order of the State Committee of Ukraine for Technical Regulation and Consumer Policy No. 457 dated October 11, 2010, as amended.

C

Processing Industry

Enterprise	EDRPOU Code	Enterprise	EDRPOU Code
"DNIPROSPETSSTAL", PRJSC	00186536	"STAROKOSTIANTYNIV DAIRY PLANT", SUBSIDIARY COMPANY	31952591
"ZTR", JSC	00213428	FE "EUROGOLD INDUSTRIES LTD"	32265502
"PODILSKY CEMENT", JSC	00293091	"KATERYNOPILSKY ELEVATOR", LLC	32580463
"NIZHYNSKY ZHYRCOMBINAT", LLC	00373942	"KORMOTECH", LLC	32673400
"ENZYM COMPANY", PJSC	00383320	"BADER UKRAINE", LLC	33909724
"OKZ, JSC	00412056	"EKU", LLC	35101874
"PLASMATEC", LLC	03567397	"CASTING AND MECHANICAL PLANT", LLC	35748028
"LVIV ARMORED VEHICLE PLANT", LLC	07985602	"PYRIATYNSKYI DELIKATES", LLC	36313601
"TECHNOLOGIA", JSC	14022407	"ELEVATOR BUD INVEST", LLC	36423915
"TECHNOLOG", PJSC	14181442	"ALLSEEDS BLACK SEA", LLC	37392490
"LEKHIM-KHARKIV", PJSC	22676945	"GREEN COOL", LLC	40469992
"LUSTDORF", LLC	23063575	"STALKANAT", PJSC	44437592
"YURIA-PHARM", LLC	30109129	"BILOTSEKIVKA AGROINDUSTRIAL GROUP"	13961362
"UKPOSTACH", PJSC	30169718	"RETAL UKRAINE", LLC	34657144

D

Electricity, gas, steam and air conditioning supply

Enterprise	EDRPOU Code	Enterprise	EDRPOU Code
"DNIPROVSKA POWER STATION", JSC	00130820	"NNEGC ENERGOATOM", SE	24584661
"DTEK DNIPRONERGO", JSC	00130872	STATE COMMUNAL ENTERPRISE "LUTSKTEPLO"	30391925
"DTEK DONETSK POWER GRIDS", JSC	00131268	"DTEK HIGH VOLTAGE", LLC	31018149
"DTEK ODESA POWER GRIDS", JSC	00131713	OPU "MYKOLAIVOBLTEPLOENERHO"	31319242
"POLTAVAGAS", JSC	03351912	"GSC NAFTOGAS OF UKRAINE", LLC	40121452
"LVIV CITY MUNICIPAL ENTERPRISE "LVIVTEPLOENERGO", PJSC	05506460	"EGF TRADING", LLC	40314999
MUNICIPAL UTILITY Heat Networks "TERNOPILMISKTEPLOKOMUNE NERGO"	14034534	"DTEK KYIV ELECTRIC GRIDS", PJSC	41946011
"KHMELNYTSKENERGOZBUT", LLC	22767506	"KHMELNYTSKENERGOZBUT", LLC	42035266
"DTEK KYIV REGIONAL POWER GRIDS", PJSC	23243188	"KYIV REGIONAL ENERGY SUPPLY COMPANY", LLC	42094646
"DTEK ZAKHIDENERGO", JSC	23269555	"ODESA REGIONAL POWER SUPPLY COMPANY", LLC	42114410
"DTEK DNIPRO POWER GRIDS", JSC	23359034	"D. TRADING", LLC	42751799

E

Water supply, sewerage, wastewater management

Enterprise	EDRPOU Code
MUNICIPAL ENTERPRISE "VODOKANAL"	03327121
LVIV CITY COMMUNAL ENTERPRISE "LVIVVODOKANAL"	03348471
MUNICIPAL ENTERPRISE "KHARKIVVODOKANAL"	03361715

F

Construction

Enterprise	EDRPOU Code
"KOSUL", LLC	38453810
"UNIBILD", LLC	42675928

G

Wholesale and retail trade; repair of motor vehicles and motorcycles

Enterprise	EDRPOU Code	Enterprise	EDRPOU Code
"TMC LVIVKHOLOD", LLC	01553681	"KRYTEX-SERVICE", LLC	35241636
"LEKHIM", PJSC	20029017	"TESSLAGROUP", LLC	36693169
"AGROMAT", LLC	21509937	"ALLSEEDS GROUP UKRAINE", LLC	37039253
"MEDICAL CENTER M.T.K.", LLC	21633086	"ALPHA SMART AGRO", LLC	37250244
"COMPANY "NADEZHDA", LLC	22519085	"DIOS MACHINERY", LLC	38137023
"EUROMIX" Ukrainian-American LLC with FI	24998380	"NIKA-GRAIN", LLC	41541739
"MHP", PJSC	25412361	"GSG", LLC	42735405
"KLOV", LLC	31111564	"MAKEUP TRADING", LLC	43221188
"VOLYN-ZERNO-PRODUCT", LLC	31496816	"ATHLETICS", LLC	44183910
"UKRPALETSYSTEM", PE	32285225	"UNO", LLC	44762158
"AFINA-GROUP", LLC	33324489	"NUMIS", LLC	44762781
"PHARMASTOR", LLC	34048360	"ANVITRADE", LLC	39898416

H

Transportation, warehousing, postal and courier activities

Enterprise	EDRPOU Code	Enterprise	EDRPOU Code
"KORSUN-SHEVCHENKIVSKY GRE", LLC	00952597	"AVIATION COMPANY "ROZA VETRIV", LLC	32657656
"KYIVSKYI METROPOLITAN", MUNICIPAL ENTERPRISE	03328913	"LIKHACHEVSKY ELEVATOR", LLC "	41527117
"MSP NIKA-TERA", LLC	22439446	"OPERATOR GTS UKRAINE", LLC	42795490

K

Financial and Insurance activities

Enterprise	EDRPOU Code
"NATIONAL JOINT-STOCK COMPANY UKRAGROLEASING"	30401456
FINANCIAL COMPANY "ACTIVIS", LLC	38800017

M

Professional, scientific and technical activities

Enterprise	EDRPOU Code
"DTEK ENERHO", LLC	34225325
"SFGCU", JSC	37243279
"PROGRESSTECH-UKRAINE", LLC	39756886

Q

Health care and social assistance

Enterprise	EDRPOU Code
"ML DILA", LLC	25587390

Quality Management System

The Company has implemented a quality management system (QMS) based on the requirements of the Law of Ukraine No. 2258-VIII and International Standard on Quality Management (ISQM) 1 “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements” and applies approaches developed by the Crowe Global network and our Company



01

sets requirements for all its members regarding the organization of their quality management systems

02

manages the exchange of information, in particular to ensure compliance with independence requirements and to prevent conflicts of interest

03

implements procedures to ensure the proper functioning of each component of these systems.

04

provides methodological and advisory assistance.

The Company has defined quality objectives and integrated them into all its business processes. We recognize that quality is the foundation of our professional activities. We strive to ensure that every member of our team and every service provider, involved in our professional activities, understands and acknowledges their responsibility in achieving this objective.

We have identified and assessed risks that may prevent the achievement of our defined quality objectives and, accordingly, have established operational processes that integrate measures to prevent or promptly detect the occurrence of such risks.

The relevant policies and procedures are described in the QMS internal documentation and implemented through the assignment of employee responsibilities, the allocation of resources and the exchange of information.

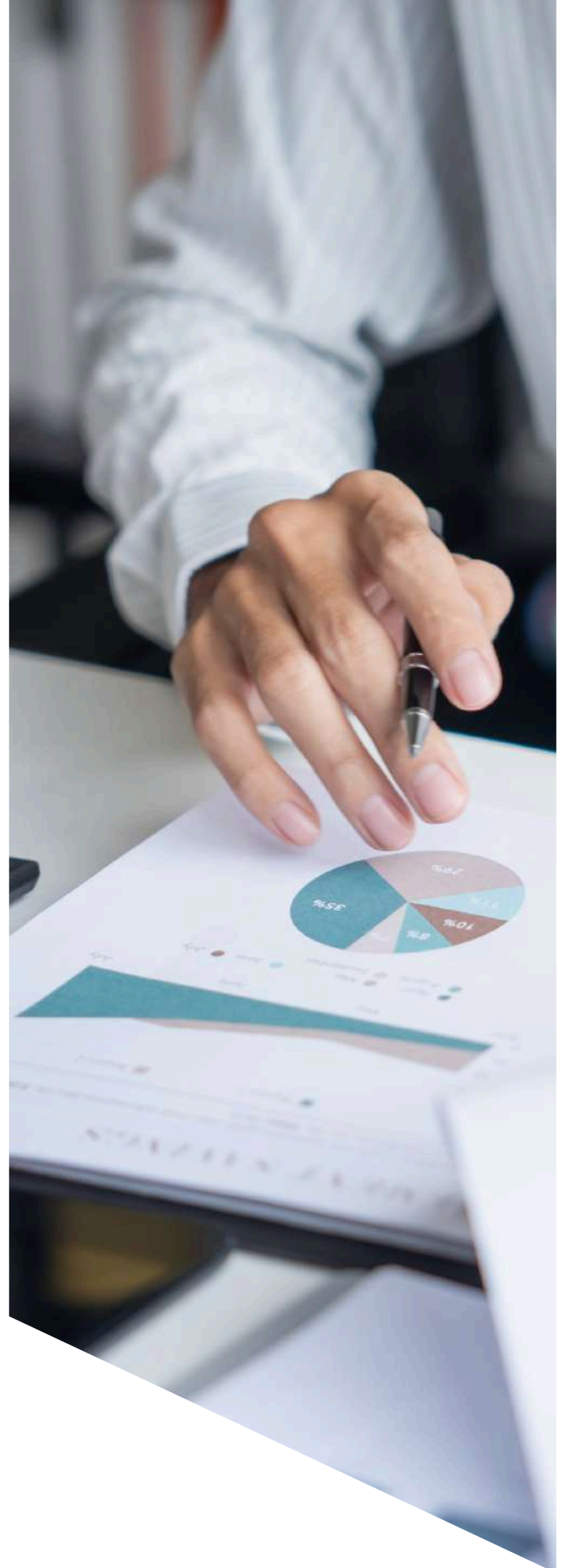
As the Company's management, we are aware of our responsibility for implementing and maintaining the Quality Management System; we have defined the roles of each manager and other employees in ensuring the proper functioning of this system; and we are developing a culture designed to maintain our high-quality services.

Quality Management System

Our actions are aimed at the timely identification of quality risks and the establishment of policies and procedures to address those risks.

We demand appropriate ethical behavior and compliance with the requirements of independence from ourselves and other employees of the Company. The process of accepting clients and specific engagements, as well as maintaining those relationships, requires commitment to professional responsibility and integrity, and the avoidance of situations where financial or operational interests may override professional responsibility. The Company is constantly developing its approaches to performing professional engagements, ensuring the development and proper management of resources, as well as the exchange of information, all of which are essential both for providing high-quality services and for the operation of the QMS.

Providing high-quality services requires a high level of expertise from our staff, that is why we invest in the training and development of our employees and strengthen our partnerships with other organizations that reliably meet our needs for expertise, information and technological resources. A well-functioning QMS requires regular assessment of our progress and activities to ensure continuous improvement..



Independence Assurance

The Company's independence policies and procedures are governed by the requirements of the IESBA Code and Ukrainian law. These requirements relate to the relationships between the Company, its staff, engaged experts with its clients and related parties.

At the same time, attention is paid to personal independence, financial and employment relationships, the duration of the engagement, and the established restrictions on the provision of services other than statutory audit to clients by the Company and other members of the network to which it belongs

The independence requirements are also applied to the experts involved and service providers, including other firms within the Crowe Global network. In the processes related to the acceptance of each client, the consideration of whether to continue cooperation with them and performance of audit engagements, the Company has implemented procedures to verify and confirm compliance with established independence requirements

These procedures include: study of clients and their relationships using tools and data created by the Company, provided by the Crowe Global network, or purchased from Ukrainian Know Your Customer (KYC) system providers. The engaged personnel also inform the Company of any known threats to their integrity both during their engagement and upon completion of their engagements and provide annual confirmation of their understanding and compliance with the established integrity requirements..

During the annual monitoring of the Company's quality management system functioning, the Company assesses how the processes are functioning to ensure compliance with the established integrity requirements.

The Company's established policies and procedures ensure:

1

understanding of the independence requirements by persons involved in accepting and performing professional engagements

2

confirmation by all employees that they meet such requirements

3

the requirement for Company's employees to document and report any facts and circumstances that they become aware or that may be considered a threat to independence



Audit of the Quality Management System

In 2024, the quality management system established by the Company was audited by the Crowe Global international audit network.

The Company passed an external audit of the quality management system of audit services in January 2025, as a result of which the State Institution "Public Oversight Body for Audit Activities" issued Order No. 23-кя dated April 14, 2025 "On Passing the Quality Management Audit", in which it recognized CROWE ERFOLG UKRAINE, LLC as having passed the audit of quality management of audit services with binding recommendations".

Rotation Policy

The Company's policies require the mandatory replacement of the partner engaged in the statutory audit of the client's financial statements if one person has been performing these functions continuously for seven years.

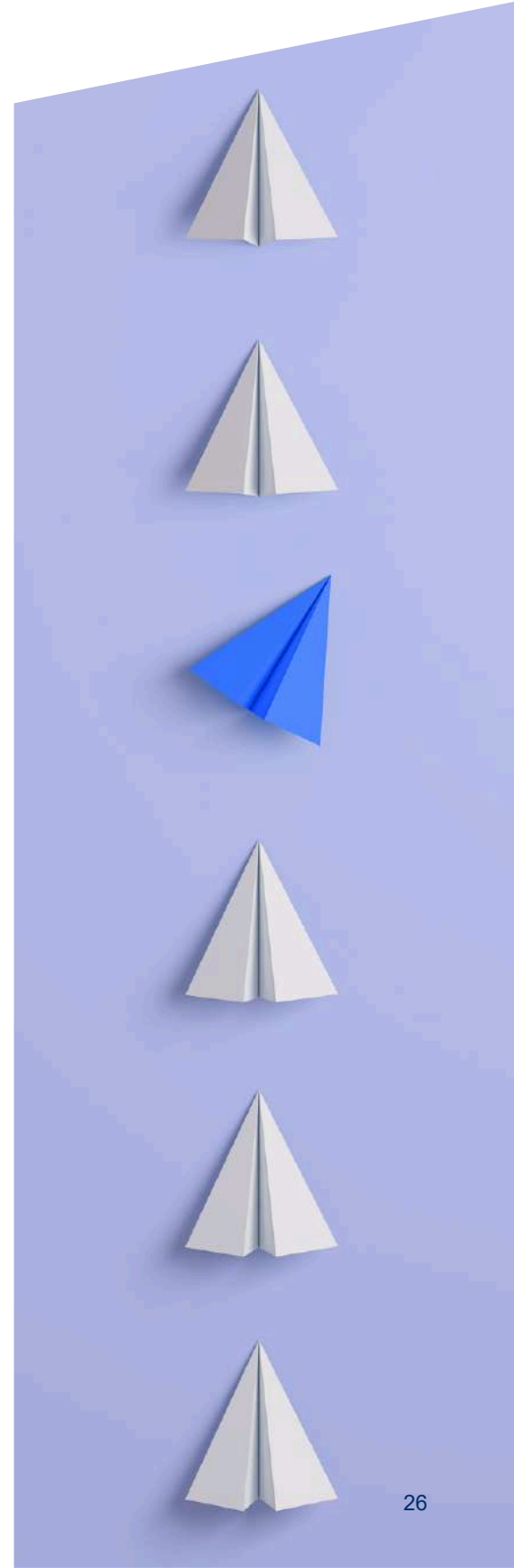
The interruption in the performance of such functions in relation to a particular client must be at least three years. As for the other members of the group engaged in conducting a statutory audit of financial statements of one client, there is a gradual rotation so that one person is involved in the same aspect of the work for no more than seven consecutive years.

Key Partners Remuneration

Key partners remuneration is determined based on the results of an assessment of each partner's performance for the relevant year. The key partner remuneration consists of two components. The base component is a salary. The amount of the base component reflects the roles and responsibilities of each key partner. The additional component is determined based on each key partner's performance over the year compared to previously agreed-upon individual goals.

The additional component of key partners remuneration is determined based on the following factors:

- work efficiency;
- quality of services provided to customers; profits and profitability growth;
- leadership qualities;
- commitment to the values of Crowe Erfolg Ukraine, LLC; results of the assessment of the ability to ensure audit quality.





CHAPTER 2

Partnership with Crowe
Audit and Accounting
Ukraine, LLC

Partnership with Crowe
Mikhailenko

Crowe Erfolg Ukraine Group, together with subsidiary Crowe Audit and Accounting Ukraine

as at December 31, 2025

Crowe Audit and Accounting Ukraine, LLC, provides other audit services and operates within the same group as its parent company, Crowe Erfolg Ukraine LLC.

External Oversight of the Quality Management System of Audit Services (Decision No. 43/2 of the Audit Chamber of Ukraine dated July 17, 2020).

Crowe Audit and Accounting Ukraine, LLC is included in the Register of Audit Firms.

Insurance agreement with "INSURANCE COMPANY "INGO", JSC (valid until May 13, 2028 and subject to extension).

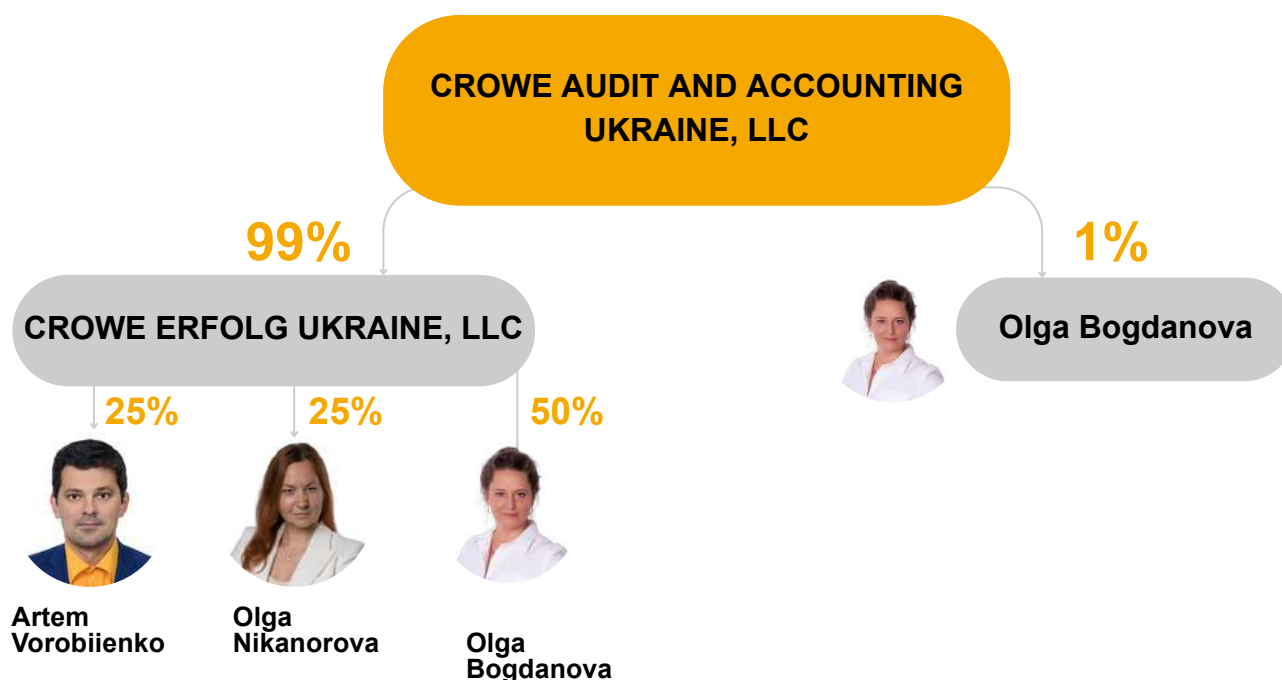
No. 4442

3 UAH million

Membership through Crowe Global:



Ownership structure



Crowe Erfolg Ukraine Group together with subsidiary Crowe audit and accounting Ukraine

as at December 31, 2025

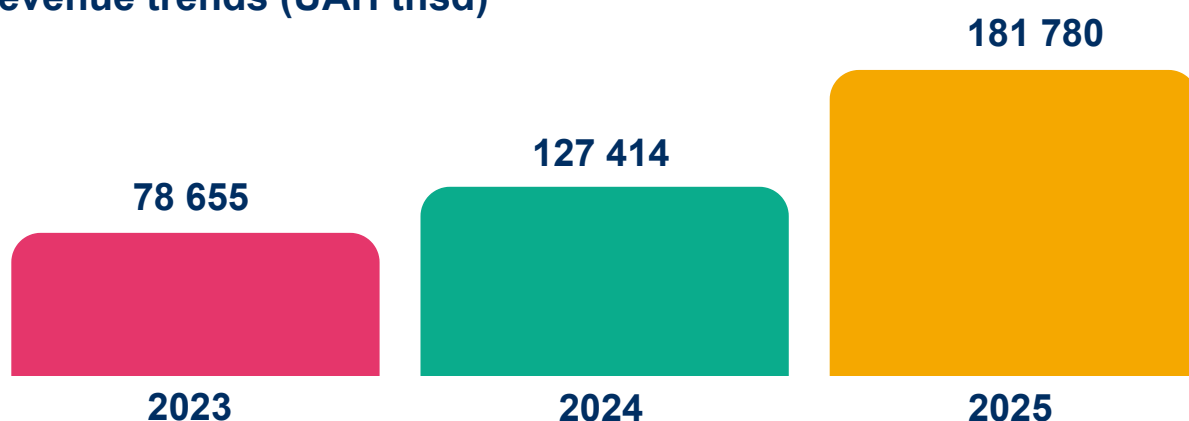


170+
employees



181 780
UAH thsd.

Revenue trends (UAH thsd)



Our services

01 Audit

- Audits, reviews, compilations, consolidation (IFRS, UAS)
- Internal control
- Forecasts and estimates
- Tax audits
- Agreed-upon procedures (IFRS)
- SAF-T UA

03 Taxes

- Verification of Tax Compliance
- Tax calculation and payments
- Budget settlements
- Transfer pricing
- VAT Refund

02 Accounting and HR

- Accounting
- Tax reporting
- Control of source documents
- Payroll and HR-outsourcing
- Employment of foreigners
- Tax calculations

04 Consulting

- Tax consulting
- Transition to international standards
- Mergers and acquisitions
- Transaction support and structuring
- IT reviews, accounting automation
- Risks and forensics



Crowe Mikhailenko

Complex tax, legal and business advisory services.

Crowe Mikhailenko in Ukraine combines deep international expertise with a thorough understanding of the local market, enabling it to find innovative and effective solutions even in unstable conditions.

Due to an innovative approach and adherence to high quality standards, the professionals at Crowe Mikhailenko assist companies in adapting to changes in the regulatory environment, respond to market dynamics, and achieve their long-term goals.

The firm's partners and experts have repeatedly been ranked among the top national and international rankings (including the Top- 100 Lawyers in Ukraine, Top-50 Law Firms, and Top-5 Legal Practices), and they actively participate in professional associations, helping to shape market standards and influence the development of the business environment.

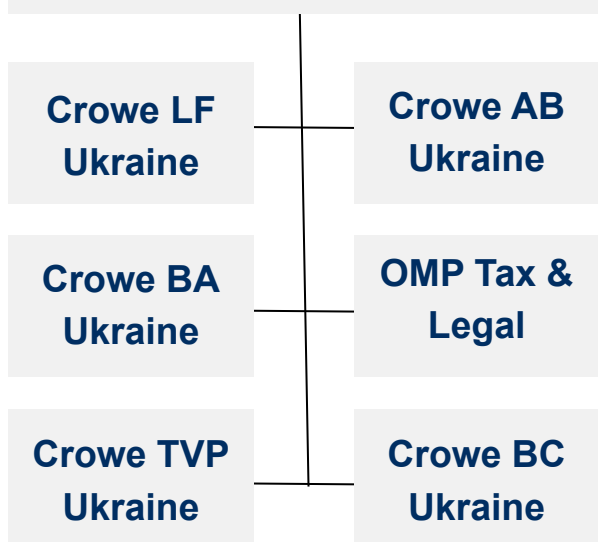


Dmytro Mikhailenko



- Managing Partner at Crowe Mikhailenko
- President of the Association of Tax Consultants
- Member of the Supervisory Board of the Chamber of Tax Consultants
- Chairman of the Committee of Entrepreneurs on Tax Issues at the Ukrainian Chamber of Commerce and Industry
- Legal Counsel to the IT Committee European Business Association
- Member of the Kharkiv Financial and Tax Committee of the EBA

Crowe Mikhailenko



Service panel

- Tax practice: domestic and international taxation, tax disputes, transfer pricing
- Corporate practice
- Advocacy practice
- GR practice and public advocacy
- Research and Commerce practice
- Investment and business development practice
- Fundraising practice
- ESG practice



Key Information on the Groups of companies

as at December 31, 2025

Crowe Erfolg Ukraine and Crowe Mikhailenko join forces to provide comprehensive business support, offering a full range of audit, advisory, legal and tax services at the highest professional level.



220+
employees



221 083
UAH thsd

THE GROUP'S HUMAN RESOURCES

Accountants,
auditors



63%

Administrative
staff



7%

ACCA/CIMA/CAP



11%

Consultants and
advisors engaged



6%

Lawyers/Tax advisors



13%



Social activities

Crowe Erfolg Ukraine, LLC actively creates the professional environment by participating in the development of legislative initiatives and organizing conferences, seminars and webinars on taxation and accounting. High level of our expertise and commitment to our work ensure the trust of our clients and the professional community.

The Managing Director of Crowe Erfolg Ukraine, LLC is a member of the Expert Council and the Methodological Council under the Ministry of Finance of Ukraine. Our Company regularly participates in professional events organized by the State Tax Service of Ukraine, the Ukrainian Association of Small and Medium-Sized Enterprises, the Ukrainian Agrarian Council and other leading business associations.



Business associations



ТОРГОВО-ПРОМИСЛОВА
ПАЛАТА УКРАЇНИ

ВАР
Всеукраїнська
Аграрна
Рада



UAC
Ukrainian
Agri
Council

ACC

AMERICAN CHAMBER
OF COMMERCE
UKRAINE



MSPPU



ESG- Initiatives

In 2025, Crowe Erfolg Ukraine, LLC continued to implement its corporate responsibility initiatives, integrating the principles of sustainable development, professional ethics and transparency into all aspects of its operations. The Company operates in accordance with the Crowe Global network standards and ensures a balance of interests among clients, employees and society



Crowe Erfolg Ukraine, LLC is a participant in the UN Global Compact and adheres to its principles regarding human rights, labor relationships and anti-corruption activity.

In 2025, the Company became a finalist of the international Partnership for Sustainability Award in the “Economic Sustainability and Growth” category. This international recognition confirms the Company’s consistent commitment to implementing ESG-practices and responsible business conduct.



The Crowe Audit NextGen internship program, designed for students majoring in economics, has been launched. The program combines theoretical training with practical work on real company projects, including participation in marketing, analytical and communications processes. According to the program’s results, approximately 50% of participants received offers for further collaboration, confirming its effectiveness as a tool for attracting and developing of talented persons.

Donor Day

In 2025, Crowe Erfolg Ukraine, LLC organized a corporate Blood Donor Day in partnership with DonorUA. The Company's employees and members of the local community participated in the initiative. The event resulted in the collection of 9 liters of blood, which has the potential to save up to 60 lives.



Support for children and charitable initiatives

As part of its corporate social responsibility, Crowe Erfolg Ukraine, LLC pays particular attention to supporting children and socially vulnerable groups. In 2025, in collaboration with the "KIYAN" Charitable Foundation, the Company implemented a series of initiatives for children undergoing rehabilitation at the International Center for Rehabilitation and Neurophysiology.

During the summer, a festive performance was organized for the children, aimed at creating a positive emotional environment and providing support during the rehabilitation process. The Company continued its support and donated 200 holiday gift sets with treats on the St. Nicholas Day.



Cultural initiatives

In 2025, Crowe Erfolg Ukraine, LLC has joined in supporting national cultural projects, in particular, by becoming a partner of the Muzvar Awards. The Company's participation in such initiatives reflects its commitment to supporting the development of the Ukrainian culture.



Talent development and engagement with the educational community

The Company consistently invests in the development of future professionals and in strengthening relationships with the academic community. In 2025, the Company's representatives participated in specialized job fairs and career events, where they presented opportunities for professional development, internships and careers in the auditing and consulting sectors. The Company actively participates in scientific and practical conferences, where the Company's experts shared their experience.



International cooperation and leadership

Olga Bogdanova, Managing Partner of Crowe Erfolg Ukraine, LLC, participated in Envision 2025 — Crowe Global's annual global conference, which brought together over 200 network leaders from Europe, Asia, America and the Middle East. The event brought partners together to discuss key topics such as technological development, innovation, leadership and collaboration. Working as One is a shared vision, common values and mutual support.



Professional environment development

In 2025, the Company organized and conducted specialized events and prepared publications and analytical materials aimed at raising business awareness of regulatory changes, particularly in the areas of SAF-T UA and E-auditing.



Corporate events and internal culture

In December 2025, Crowe Erfolg Ukraine, LLC held an internal team meeting at its business office to celebrate the end of the work year. The event was designed to create an opportunity for informal communication, review the results of the team's work and strengthen team collaboration. The Company consistently supports an approach in which the team is the key factor in development are specialists who ensure service quality, adherence to professional standards and sustainable business growth.



Corporate sports initiatives

In 2025, Crowe Erfolg Ukraine, LLC continued to support initiatives aimed at developing corporate culture and employee well-being. On October 11–12, the Company's team participated in the 2025 Kyiv Marathon of Resilience, which brought together over 13,500 participants from 45 countries, including military personnel, veterans and amateur runners. Company employees ran the 5 km and 10 km distances and also joined the family-friendly format of the event—a 300-meter race for children. The Company's team is participating in the marathon for the second year in a row.



Contacts

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Ukraine, 01133



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a.vorobiienko@croweerfolg.com.ua



+380 (50) 353 30 33



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[@AuditCrowe](https://twitter.com/AuditCrowe)



[@crowe-erfolg-ukraine](https://www.linkedin.com/company/crowe-erfolg-ukraine)



[@croweerfolgukraine](https://www.youtube.com/croweerfolgukraine)



[@crowe_ukraine](https://www.instagram.com/crowe_ukraine)



croweerfolg.com.ua

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LIST OF AUDIT FIRMS

List of member-firms providing audit services

A			
Afghanistan	Crowe Horwath	Colombia	Crowe Co S.A.S
Albania	Crowe AL SHPK	Costa Rica	Crowe Horwath CR, S.A.
Algeria	Cabinet D'Audit Hamza et Associes	Cote d'Ivoire	Uniconseil
Andorra	Alfa Capital Assessors I Auditors SL	Croatia	Crowe Hrvatska
Angola	Crowe Angola - Auditores e Consultores, S.A.	Curacao	ACC & Partners B.V.
Argentina	Canepa, Kopec y Asociados	Cyprus	Crowe Cyprus Limited
Armenia	Crowe & Asatryans LLC	Czech Republic	Crowe Advartis Audit s.r.o.
Australia	Crowe Australasia		
Austria	Crowe SOT GmbH		
Azerbaijan	Crowe Baltic Caspian Audit LLC ABAK-Az Crowe Ltd.		
B		D	
Bahamas	Crowe Bahamas	Denmark	Crowe Statsautoriseret Revisionsinteressentskab
Bahrain	Crowe BH	Dominican Republic	Sotero Peralta & Asociados
Bangladesh	Ahmed Mashuque and Co.		
Barbados	Crowe BDS SRL		
Belgium	Callens, Vandelanotte & Theunissen		
Belize	Crowe Belize LLP		
Bolivia	Crowe Horwath Bolivia SRL		
Botswana	Crowe Goel & Associates		
Brazil	Crowe Consult Consultoria Empresarial Crowe Macro Auditoria e Consutoria Ltda. Consult Auditores e Consultores Associados		
British Virgin Islands	Crowe (BVI) Limited		
Bulgaria	Crowe Bulgaria Audit EOOD		
C		E	
Cambodia	Crowe (KH) Co. Ltd.	Ecuador	Romero y Asociados Cia. Ltda.
Cameroon	Okalla Ahanda & Associes	Egypt	Crowe Dr A.M. Hegazy & Co
Canada	Crowe BGK LLP Crowe MacKay LLP Crowe Soberman LLP	El Salvador	Integrity Auditing Group, Ltda. de C.V.
Cayman Island	Crowe Cayman Limited	Estonia	Crowe DNW Ltd
Chile	Crowe Auditores Consultores Ltda		
China	Crowe China ertified Public Accountants Beijing Dehao International Certified Public Accountants		
		F	
		Finland	Maura Audit Oy
		France	Avvens Management Becouze & Associes Cogefis Associes Crowe Reunion Dauge Fideliance Crowe Fidelio Audit Fideliance Fiduroc Doucet Beth et Associes Groupe Ficarec Crowe HAF RSA SAS Groupe Rocard Sogec Horwat Tahiti
		French Polynesia	Horwat Tahiti

G		K	
Georgia	Crowe GE LLC	Kazakhstan	Crowe Kazakhstan
Germany	Dr. Kleeberg and Partners GmbH Möhrle Happ Luther Wirtschaftsprüfungsgesellschaft GmbH HSA Horwath GmbH Wirtschaftsprüfungsgesellschaft RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft BPG Beratungs- und Prüfungsgesellschaft mbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft	Kenya	Crowe Erastus & Co. Crowe COR LLP
Ghana	Veritas Associates	Kuwait	Cowe Al Muhanna & Co.
Greece	Crowe SOL	Kosovo	Crowe Audit PKR Kosova LLC
Guatemala	Vertice Financiero S.A.	Kuwait	Cowe Al Muhanna & Co.
Guyana	Crowe Burgos-Solomon Inc.	L	
H		Latvia	Crowe DNW SIA
Honduras	Horwath Central America, S. de R.L. de C.V.	Lebanon	Crowe Professional Auditors LV
Hong Kong	Crowe (HK) CPA Ltd.	Liberia	Crowe Liberia LLC
Hungary	Crowe FST Consulting Kft	Liechtenstein	Crowe Treuhand AG
I		Lithuania	UAB Crowe LT
India	JC Bhalla & CO. Lodha & Bhatt	Luxembourg	C-CLERC S.A.
Indonesia	Persekutuan Perdata Akuntan Publik Teramihardja, Pradhono & Chandra Crowe Indonesia Teknologi PT Crowe Professional Auditors LV	M	
Iraq	Crowe Ireland	Malaysia	Crowe Malaysia
Ireland	Crowe Ireland	Maldives	Crowe Maldives LLP
Isle of Man	Crowe Isle of Man LLC	Mali	Inter Africaine d'Audit et d'Expertise (IAE-SARL)
Israel	Strauss Lazar & Co.	Malta	Horwath Malta
Italy	Crowe AS SpA Crowe Bompani Srl	Mauritius	Crowe Horwath ATA
J		Mexico	Gossler SC
Japan	Crowe Toyo & Co.	Moldova	Crowe Audit FPA SRL
Jordan	Ibrahim Yaseen & Partners Co. – Professional Auditors Al-Tillawi, Al-Khateeb Company & Partner Co.	Montenegro	Crowe MNE
		Morocco	Horwath Maroc Audit
		Mozambique	Crowe Horwath Mozambique Limitada
		N	
		Nepal	B. K. Agrawal & Co.
		Netherlands	Crowe Foederer Holding B.V. Crowe Foederer Audit & Assurance Holding BV Crowe Peak B.V.
		New Zealand	Crowe Australasia
		Nicaragua	Crowe NI S.A.
		Nigeria	Crowe Dafinone
		Norway	Vidi Revisjon AS Crowe Partner Revisjon AS
		O	
		Oman	Crowe Mak Ghazali
		P	
		Pakistan	Crowe Hussain Chaudhury And Co.
		Panama	Crowe Panama Services SA
		Paraguay	J.C. Descalzo & Asociados
		Peru	Roncal, D'Angelo y Asociados S. Civil De R.L.
		Philippines	Ramon F. Garcia & Company CPAs
		Poland	Poland Audit Services Sp. z o.o.
		Portugal	Crowe & Associados, SROC, Lda. Crowe Matos Associados SROC, Lda. Crowe JV - Consultoria Fiscal e de Gestão, Lda.
		Puerto Rico	Crowe PR PSC

Q	
Qatar	Adib Al Chaa & Co Chartered Accountants
R	
Romania	Finexpert - Boscolo Consulting SRL
S	
Saint Vincent and Grenadines	Crowe SVG Ltd.
Saudi Arabia	Crowe Solutions for Professional Consulting (KSA)
Senegal	Max Consulting Group (MCG)
Serbia	Crowe RS doo
Sierra Leone	Crowe Decker & Partners
Singapore	Crowe Horwath First Trust LLP
Slovakia	Crowe Advartis Assurance s.r.o.
South Africa	Crowe HZK Crowe JHB Crowe Winelands (Pty) Ltd. Crowe DNA (Pty) Ltd.
South Korea	Hanul LLC
Spain	Crowe Auditores España S.L.P
Sri Lanka	Gajma and Co.
Suriname	Crowe Burgos Accountants N.V.
Sweden	Sydrevisjoner Vast AB Kindberg Revision AB Sydrevisjoner Aktiebolag Crowe Osborne AB Crowe Västerås AB Nyström & Partners Revision KB Crowe Tonnerviks Revision AB Tonnerviks Horwath Revision Skane AB
Switzerland	Alfa Treuhand- und Revisions AG Crowe Curator Audit AG S&A Tax and Audit SA
Syria	Crowe Professional Auditors LV
T	
Taiwan	Crowe (TW) CPAs
Tajikistan	Crowe ACG
Tanzania	Crowe Tanzania
Thailand	ANS Audit Company Limited
Togo	Crowe TG Icaaf Sarl
Tunisia	Cabinet Zahaf et Associes Horwath ACF
Turkey	Crowe HSY AB Crowe Horwath Olgu Bagimsiz Denetim ve YMM A.S. Kavram Bağımsız Denetim ve Danışmanlık A.Ş.
Turks & Caicos	Crowe Belize Limited

U	
Uganda	Crowe AIA
Ukraine	Crowe Erfolg Ukraine LLC Inter-Audit Crowe LLC AC Crowe Ukraine Crowe DNW Ukraine LLC Crowe Mak
United Arab Emirates	
United Kingdom	Crowe UK LLP
United States	Crowe LLP TRUSTA, An Accountancy Corporation
Uruguay	Stavros Moyal y Asociados SRL
Uzbekistan	Crowe TAC
V	
Venezuela	SC Marquez Perdomo & Asociados
Vietnam	Crowe Vietnam Co., Ltd
Y	
Yemen	Crowe AHFAD
Z	
Zimbabwe	Crowe Zimbabwe



Financial Statements of a Small Business Entity

Organization **"CROWE ERFOLG UKRAINE", LLC** Date (YYYY MM DD) **USREOU**
Location **Pecherskyi district, Kyiv** **COATSU¹**
Legal organizational form **Limited liability company** **TBA**
Activity type **Accounting, bookkeeping and auditing activities, tax consulting** **NACE**
Average number of employees **154**
Address, tel. **7, L. Pervomaiskoho Str., Kyiv, 01133, Ukraine** **4486128**
Unit of measurement: thousands of UAH, rounded to one decimal place

CODES		
2026	01	01
36694398		
UA80000000000624772		
240		
69.20		

1. Balance Sheet as at December 31, 2025

Form №1-m

DKUD Code **1801006**

ASSETS	Line code	As at the beginning of the reporting period	As at the end of the reporting period
1	2	3	4
I. Non-current assets			
Intangible assets	1000	10,5	88,8
historical cost	1001	10,5	88,8
accumulated amortization	1002	(-)	(-)
Construction-in-progress	1005	-	-
Property, plant and equipment	1010	1 673,5	1 930,3
historical cost	1011	4 529,0	6 151,8
depreciation	1012	(2 855,5)	(4 221,5)
Non-current biological assets	1020	-	-
Non-current financial investments	1030	14,6	16,6
Other non-current assets	1090	-	-
Total section I	1095	1 698,6	2 035,7
II. Current assets			
Inventories	1100	26 528,3	41 558,6
including finished goods	1103	-	-
Current biological assets	1110	-	-
Accounts receivable for products, goods, works, services	1125	3 125,5	8 371,2
Accounts receivable for settlements with budget	1135	234,8	22,3
including income tax	1136	-	-
Other current accounts receivable	1155	5 583,2	1 696,5
Current financial investments	1160	-	-
Cash and cash equivalents	1165	2 579,3	9 433,8
Deferred expenses	1170	681,2	898,4
Other current assets	1190	4 808,3	7 170,5
Total section II	1195	43 540,6	69 151,3
III. Non-current assets held for sale and disposal groups	1200	-	-
TOTAL	1300	45 239,2	71 187,0

EQUITY AND LIABILITIES	Line code	As at the beginning of the reporting period	As at the end of the reporting period
1	2	3	4
I. Equity			
Authorized (share) capital	1400	350,0	350,0
Additional capital	1410	-	-
Reserve capital	1415	-	-
Retained earnings (accumulated deficit)	1420	8 970,0	13 750,2
Unpaid capital	1425	(-)	(-)
Total section I	1495	9 320,0	14 100,2

II. Non-current liabilities, targeted funds and provisions	1595	2 212,4	2 412,9
III. Current liabilities			
Short-term bank loans	1600	-	1 900,0
Current accounts payable for:			
non-current liabilities	1610	-	-
goods, works, services	1615	30 750,8	45 705,0
settlements with budget	1620	2 773,6	3 766,8
including corporate income tax	1621	6,7	31,9
insurance settlements	1625	-	502,1
salary payable	1630	-	2 772,7
Deferred revenue	1665	-	-
Other current liabilities	1690	182,4	27,3
Total section III	1695	33 706,8	54 673,9
IV. Liabilities related to non-current assets held for sale and disposal groups	1700	-	-
TOTAL	1900	45 239,2	71 187,0

2. Income Statement for 2025

Form №2-m

DKUD Code 1801007

Item	Line code	For the reporting period	For the same previous year period
1	2	3	4
Revenue from sales of products (goods, works, services), net	2000	159 542,3	117 614,2
Other operating income	2120	1 083,9	737,2
Other income	2240	1,9	8,2
Total income (2000+2120+2240)	2280	160 628,1	118 359,6
Cost of sales of products (goods, works, services)	2050	(120 342,0)	(88 638,2)
Other operating expenses	2180	(34 335,2)	(23 161,5)
Other expenses	2270	(-)	(-)
Total expenses (2050 + 2180 + 2270)	2285	(154 677,2)	(111 799,7)
Financial result before tax (2280 - 2285)	2290	5 950,9	6 559,9
Income tax	2300	(1 170,7)	(1 184,4)
Net profit/(loss) (2290 - 2300)	2350	4 780,2	5 375,5

Chief Executive Officer

Chief Accountant



Olga Bogdanova
full name

Olga Bogdanova
full name

¹ Classifier of objects of administrative-territorial system of Ukraine