



COMPASS GROUP
AUDIT & CONSULTING

INDEPENDENT AUDITOR'S REPORT

**on the results of the audit of the general purpose
financial statements of Non-Governmental Organization
"Docudays"
as of 31.12.2020 and for the year then ended**

Contractor:
LLC Audit&Consulting Group Compass

Date: 10.11.2021
KYIV

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TRANSMITTAL LETTER

**To the Board
of Non-Governmental Organization "Docudays"
17 Patona Str., Apt. 187,
73000, Kherson, Ukraine**

We have audited general purpose financial statements of Non-Governmental Organization "Docudays" (hereinafter – the Organization), consisting of the Balance Sheet as at December 31, 2020, the Profit and Loss Statement, the Cash Flow Statement for the year ended on the above date (hereinafter – the Financial Statements).

In accordance with the terms and conditions of the Engagement Contract No.AS-25.08.2021 dated 31.08.2021, our Report contains the results of the audit of the Financial Statements, with the aim to obtain reasonable assurance about whether the Statements are presented fairly, in all material respects, as at December 31, 2020.

Based on the results of the audit, we have provided our observations and recommendations on the internal control of the Organization in the Management Letter.

Based on the results of the audit, we have provided:

- Independent Auditor's Report regarding Financial Statements as at 31.12.2020 and for the year then ended
- Management Letter

The audit results have been discussed with the management personnel of the Organization. The management personnel of the Organization has approved the Report and agreed with the audit results.

Should you have any questions on this audit, please do not hesitate to contact us.

**Respectfully Yours,
Larysa Shkurka
Director of LLC Audit&Consulting Group Compass
Auditor's certificate registration number 101831
Tel.: (044) 238-65-30
November 10, 2021**



INDEPENDENT AUDITOR'S REPORT

**To the Board
of Non-Governmental Organization "Docudays"
17 Patona Str., Apt. 187,
73000, Kherson, Ukraine**

Opinion

We have audited the Financial Statements of Non-Governmental Organization "Docudays" (hereinafter – the Organization), consisting of the Balance Sheet as at December 31, 2020, the Profit and Loss Statement, the Cash Flow Statement for the year ended on the above date (hereinafter – the Financial Statements).

In our opinion, the Financial Statements of the Organization attached hereto present fairly, in all material respects, the financial position of the Organization as at 31.12.2020 and its financial results for the year then ended, in accordance with the National Accounting Standards in Ukraine.

Basis for the Opinion

We have conducted our audit in accordance with International Standards on Auditing (hereinafter – ISA). Our responsibility under these standards is set out in the Auditors' Responsibility section of our Report. We are independent of the Organization in accordance with the ethical requirements applicable in Ukraine to our audit of financial statements, and we have fulfilled other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Significant uncertainty regarding a going concern

We draw attention to the possible impact of the quarantine and other restrictive measures that were imposed and may continue to be imposed in connection with the pandemic of a viral infection caused by SARS-CoV-2 (hereinafter referred to as the COVID-19 pandemic). The management staff did not identify the possible consequences of the COVID 19 pandemic as such, which could cast a significant doubt on the ability of the Organization to continue its activities.

However, we believe that it is not yet possible to reliably assess the impact of these events on both the Organization and the economic environment as a whole. Possible negative effects may be felt in subsequent periods. These circumstances indicate that there is significant uncertainty, and as a result, significant doubts about the ability of the Organization to continue its activities as a going concern. Our opinion is not modified in respect of this matter.

Basis of presentation and restriction on distribution

We hereby draw your attention to Note 1 to the Financial Statements of the Organization, which describes the basis of accounting. The financial statements were made to present the information to the Organization. Therefore, the Financial Statements may not be suitable for another purpose. This Report is prepared solely for the Non-Governmental Organization "Docudays", and shall not be distributed to or used by other parties. Our opinion is not modified in respect of this matter.

Responsibility of management personnel

Management is responsible for preparation and fair presentation of financial statements according to the National Accounting Standards in Ukraine, and for such internal control as it determines necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating 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 no realistic alternative but to do so.

Management is responsible for overseeing the financial reporting process of the Organization.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 this financial statement.

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 statement, 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, if any, 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.

Respectfully Yours,

Larysa Shkurka

Director of LLC Audit&Consulting Group Compass

Auditor's certificate registration number 101831

Tel. (044) 238-65-30

November 10, 2021



NON-GOVERNMENTAL ORGANIZATION "DOCUDAYS"
FINANCIAL STATEMENTS AS OF 31.12.2020 AND FOR THE YEAR
THEN ENDED

FINANCIAL REPORT OF A SMALL BUSINESS ENTITY

Date (year, month, day)
Enterprise Non-Governmental Organization "Docudays" by EDRPOU
Territory Ukraine, Kherson region by KOATUU
Legal form of organization - non-governmental by KOPFG
organization
Type of economic activity: activities of other public by KVED
organizations
The average number of employees, persons: 4
Measuring unit: thousand hryvnias with one decimal sign
Address, phone number: 17 Patona Str., Apt. 187, Kherson, 73000 T.
42-47-94

CODES		
2021	01	01
30069171		
6510100000		
815		
94.99		

**1. Balance Sheet
as at December 31, 2020**

Form No. 1-m

Code by DKUD

1801006

Asset	Line Code	Opening balance of the accounting year	Closing balance of the accounting period
1	2	3	4
I. Non-Current Assets			
Intangible assets	1000	-	-
Acquisition cost	1001	-	-
Accumulated depreciation	1002	(-)	(-)
Capital Investment in Progress	1005	-	-
Fixed Assets:	1010	591.5	975.5
acquisition cost	1011	3,625.1	4,917.6
depreciation	1012	(3,033.6)	(3,942.1)
Long-Term Biological Assets	1020	-	-
Long-Term Financial Investments	1030	-	-
Other Non-Current Assets	1090	-	-
TOTAL of Section I	1095	591.5	975.5
II. Current Assets			
Inventories:	1100	-	-
including finished products	1103	-	-
Current Biological Assets	1110	-	-
Accounts Receivable for Goods, Works, Services	1125	-	-
Accounts Receivable for Taxes, Levies and other Statutory Charges Paid	1135	7.7	0.8
including against income tax	1136	-	-
Other Current Receivables	1155	294.6	325.6
Current Financial Investments	1160	-	-
Cash and cash equivalents	1165	20,781.7	8,189.3
Deferred Cost	1170	-	-
Other Current Assets	1190	-	-
TOTAL of Section II	1195	21,084.0	8,515.7
III. Non-Current Assets Held for Sale and Disposal Group	1200	-	-
Result	1300	21,675.5	9,491.2

Liabilities	Line	Opening balance	Closing
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	Code	of the accounting year	balance of the accounting period
1	2	3	4
I. Net Equity			
Registered (equity) capital	1400	-	-
Additional Capital	1410	-	-
Reserve Capital	1415	-	-
Retained Earning (Uncovered Loss)	1420	-	-
Unpaid Capital	1425	(-)	(-)
TOTAL of Section I	1495	-	-
II. Long-term Liabilities, Special-Purpose Funding and Provisions	1595	21,053.4	8,509.9
III. Current Liabilities			
Short-Term Loans from Banks	1600	-	-
Current Payables, including:			
Long-Term Liabilities	1610	-	-
goods, works, services	1615	32.2	7.4
budget settlements	1620	-	-
including against income tax	1621	-	-
insurance settlements	1625	-	-
payroll settlements	1630	-	-
Deferred Income	1665	589.9	973.9
Other Current Liabilities	1690	-	-
TOTAL of Section III	1695	622.1	981.3
IV. Liabilities Associated with Non-Current Assets held for sale and disposal groups	1700	-	-
Result	1900	21,675.5	9,491.2

**2. Profit and Loss Statement
for 2020**

Form No.2-m
Code by DKUD

1801007

Item	Line Code	For accounting period	For similar period of previous year
1	2	3	4
Proceeds (net) from sales of goods, products, services	2000	-	-
Other Operating Income	2120	32,905.2	27,619.2
Other Income	2240	-	-
Total Income (2000 + 2120 + 2240)	2280	32,905.2	27,619.2
Cost of products sold (goods, works, services)	2050	(-)	(-)
Other Operating Costs	2180	(32,905.2)	(27,619.2)
Other expenses	2270	(-)	(-)
Total Expenses (2050 + 2180 + 2270)	2285	(32,905.2)	(27,619.2)
Profit (Loss) Before Taxation (2280 - 2285)	2290	-	-
Corporate Income Tax	2300	-	-
Net Profit (Loss) (2290 - 2300)	2350	-	-

Executive Director

Smal Svitlana

Finance Director

Denys Kostyunin



Enterprise Non-Governmental Organization "Docudays"

(name)

Date (year, month, day)

by EDRPOU

CODES		
2020	01	01
30069171		

CASH FLOW STATEMENT (direct method) FOR 2020

Form No. 3 Code by DKUD			1801004
Item	Line Code	For accounting period	For similar period of previous year
1	2	3	4
I. Cash flow from operating activity			
Proceeds from		-	-
Sales of goods, products, services	3000		
Refund of taxes and fees	3005	-	-
including VAT	3006	-	-
Targeted funding	3010	12,407.0	24,450.5
Proceeds from receiving subsidies and allowances	3011	-	-
Receipt of advances from buyers and customers	3015	-	-
Proceeds from advances return	3020	878.2	-
Proceeds from interest on current account balances	3025	75.9	-
Receipt of penalties (fines) from debtors	3035	-	-
Operating lease proceeds	3040	-	-
Proceeds from royalties	3045	-	-
Proceeds from insurance premiums	3050	-	-
Income of financial institutions from repayment of loans	3055	-	-
Other receipts	3095	0.4	31.6
Payment costs:			
Goods (works, services)	3100	(23,350.1)	(21,603.6)
Labor	3105	(1,619.8)	(1,563.7)
Deductions for social events	3110	(442.7)	(435.9)
Tax and fee obligations	3115	(433.7)	(394.6)
Expenses for payment of income tax obligations	3116	(182.7)	(70.4)
Expenses for payment of value-added tax obligations	3117	(-)	(-)
Expenses for payment of obligations under other taxes and fees	3118	(-)	(-)
Expenses for paying advances	3135	(325.6)	(31.5)
Expenses for paying for the refund of advances	3140	(-)	(-)
Expenses for paying targeted contributions	3145	(-)	(-)
Expenses for payment of obligations under insurance contracts	3150	(-)	(-)
Expenses of financial institutions on providing loans	3155	(-)	(-)
Other expenses	3190	(1247.4)	(173.8)
Net cash flow from operating activity	3195	(14,240.5)	208.6
II. Cash flow from investment activity			

Proceeds from sales of: financial investments	3200	-	-
fixed assets	3205	-	-
Proceeds from received: interest	3215	-	94.9
dividends	3220	-	-
Proceeds from derivatives	3225	-	-
Proceeds from loan repayment	3230	-	-
Proceeds from the disposal of a subsidiary or other business unit	3235	-	-
Other receipts	3250	-	-
Expenses on purchases of: financial investments	3255	(-)	(-)
fixed assets	3260	(1,292.4)	(140.00)
Payments on derivatives	3270	(-)	(-)
Expenses on providing loans	3275	(-)	(-)
Expenses for the acquisition of a subsidiary or other business unit	3280	(-)	(-)
Other payments	3290	(-)	(-)
Net cash flow from investment activity	3295	(1,292.4)	(45.1)
III. Cash flow from financial activity			
Proceeds from: Equity capital	3300	-	-
Receiving loans	3305	-	-
Proceeds from the sale of a share in a subsidiary	3310	-	-
Other receipts	3340	-	-
Expenses on: Repurchase of own shares	3345	(-)	(-)
Repayment of loans	3350	(-)	(-)
Payment of dividends	3355	(-)	(-)
Expenses on interest payments	3360	(-)	(-)
Expenses for payment of finance lease arrears	3365	(-)	(-)
Expenses for the acquisition of a share in a subsidiary	3370	(-)	(-)
Expenses for payments to uncontrolled shares in subsidiaries	3375	(-)	(-)
Other payments	3390	(-)	(-)
Net cash flow from financial activity	3395	-	-
Net cash flow for the reporting period	3400	(15,532.9)	163.5
Balance of funds at the beginning of the year	3405	20,781.7	21,852.6
Effect of exchange rates changes on the balance of funds	3410	2940.5	(1234.4)
Balance of funds at the end of the year	3415	8,189.3	20,781.7

Executive Director

Smal Svitlana

Finance Director

Denys Kostyunin



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON DECEMBER 31, 2020

1. Basis for Preparation and Presentation

These financial statements were prepared in accordance with the requirements of the National Accounting Regulations (Standards) in Ukraine and the Law of Ukraine "On Accounting and Financial Reporting" No. 996-XIV dated 16.07.1999.

The financial statements are prepared on the basis of the accrual method and historical cost.

The financial statements consist of:

- Financial statements of a small enterprise, including the Balance Sheet (form No. 1-m) as of December 31, 2020 and the Profit and Loss Statement (Form No. 2-m) for the year ended December 31, 2020, which are prepared in accordance with the rules of the National Accounting Standards in Ukraine, in particular the National Accounting Standard 25 "Simplified Financial Reporting". The financial statement of a small enterprise is prepared in accordance with the principle of accrual and valuation at acquisition cost;
- Cash Flow Statement for the year ended 31 December 2020, which is not required by national legislation for this type of legal entity and which was prepared in accordance with the audit engagement to comply with the requirements of Grant Agreement No. 12806 dated 11.12.2019 between the Swedish International Development Cooperation Agency (SIDA) and Non-Governmental Organization "Docudays" (hereinafter referred to as the Agreement). In preparation of the Cash Flow Statement, the Organization applied the principles set out in the National Accounting Standard 1 "General Requirements For Financial Statements". This statement was compiled using the cash-basis method (receipts were reflected on the date of their crediting to bank accounts, expenditures were reflected on the date when funds were transferred from accounts);
- Notes to financial statements.

2. General Information.

Non-Governmental Organization "Docudays" (hereinafter referred to as the Organization) is a voluntary non-profit public association based on individual membership, created on the basis of unity of interests for the joint implementation of the objective of the Organization's activities.

The purpose of the Organization is to promote the observance and protection of human rights and fundamental freedoms, to promote the formation of an open dialogue in the Ukrainian society on human rights, the establishment of universal values and the rule of law, understanding of human dignity as the highest value, development of documentary films, development of the right of public awareness campaigning in Ukraine, as well as development and dissemination of special knowledge in the field of human rights, human rights protection, journalism, documentary films, media education, sociology, political science, etc.

3. Functional and presentation currency

Financial statements are presented in Ukrainian hryvnia, which is the functional currency in Ukraine. All financial information presented in Ukrainian hryvnia is rounded up to the nearest thousand with one decimal sign, unless otherwise specified.

4. Disclosure of information on certain indicators of financial statements.

4.1 Fixed assets.

Item 1010 "Fixed Assets" of the Balance Sheet includes the residual value of office and multimedia equipment, furniture, software, etc.

Fixed assets are recorded at the acquisition price less accumulated depreciation at the reporting date. Depreciation of fixed assets (other than other non-current tangible assets) is calculated on a straight-line basis. Depreciation of other non-current tangible assets is charged at the rate of 100% upon commissioning.

4.2 Other current receivables.

Item 1155 "Other Current Receivable" of the Balance Sheet includes:

	31.12.2020	31.12.2019
Outstanding advances to suppliers	325.6	32.8
Amounts owed by Donors on the projects implemented by the Organization		252.5
Other receivables		9.3
Total:	325.6	294.6

4.3. Cash and cash equivalents

Item 1165 "Cash and Cash Equivalents" of the Balance Sheet includes the amount of funds in bank accounts:

	31.12.2020	31.12.2019
Cash in the bank in UAH	2,783.2	620.3
Cash in the bank in euro	4,699.6	19,900.8
Cash in the bank in US dollars	706.5	260.6
Total:	8,189.3	20,781.7

4.4. Long-term liabilities, special-purpose funding and provisions

Item 1595 "Long-term liabilities, special-purpose funding and provisions" of the Balance Sheet reflects the amounts of targeted funding and own funds used for conducting the Organization's statutory activities, including in the context of donors:

Name of the Donor	31.12.2020	31.12.2019
The Swedish International Development Cooperation Agency (SIDA)	143.9	11,195.6
Embassy of Germany in UKRAINE	310.2	-
National Endowment for Democracy	595.6	-
National Endowment for Democracy (NED)	-	294.3
Ukrainian Cultural Foundation	59.5	-
Own funds	463.2	310.8
Ukrainian Cultural Foundation	1,912.3	-
Her majesty the Queen in Right of Canada	-	426.2
European Union	5,025.2	8,826.5
Total:	8,509.9	21,053.4

4.5. Current debt payable for goods, work, and services

Item 1615 "Current Debt Payable for Goods, Work, and Services" of the Balance Sheet includes arrears for services received.

4.6. Deferred income

Item 1665 "Deferred Income" of the Balance Sheet includes targeted funding that was used for the acquisition of non-current assets and which will be recognized as income during the periods of use of the relevant items in the amount of accrued depreciation or disposal costs for these items.

4.7. Other operating income

Item 2120 "Other Operating Income" of the Profit and Loss Statement includes the following types of income:

	31.12.2020	31.12.2019
Income from the use of targeted funding	26,362.6	24,481.0
Forex gain	5,431.3	1,927.2
Income in the amount of depreciation charges for non-current assets acquired with targeted funding	908.5	471.7
Bank interest received	75.9	94.9
Positive difference when selling currency	126.9	644.4
Total:	32,905.2	27,619.2

4.8 Other operating expenses.

Item 2180 "Other Operating Expenses" of the Profit and Loss Statement includes the following types of expenses:

	31.12.2020	31.12.2019
Services received	23,095.6	21,226.0
Remuneration and labor payment under civil law contracts	2,051.3	1,942.5
Forex losses	5,593.9	2,563.2
Material costs	688.2	763.3
Depreciation of fixed assets	908.5	471.7
Payroll and remuneration taxes under civil law contracts	451.3	427.4
Bank fees	106.0	74.2
Other expenses	10.4	150.9
Total:	32,905.2	27,619.2

5. Legal issues

As of 31.12.2020, the Organization is not involved in litigation or other claims.

6. Employee salaries

For the year ended on December 31, wages and other employee benefits are as follows:

Thousand UAH	2020	2019
Remuneration of labor	1,605.8	1,311.7
Social payments	353.3	288.6
Other benefits	-	-
Total	1,959.1	1,600.3

The average number of staff is detailed below:

	2020	2019
Administrative staff	3	2
Project staff	1	2
Total number	4	4

7. Taxes

The Organization is a non-profit organization and special tax requirements apply to it. The Organization is not a payer of income tax and has a code of non-profitability 0032 - public associations. Inconsistencies in the application, interpretation and enforcement of tax laws can lead to litigation which, as a consequence, can result in additional taxes, penalties and interest, and these amounts can be substantial. Given the current economic and political issues, the Government implemented some reforms in the tax system of Ukraine. Management believes that the Organization adheres to all requirements of the current tax legislation.

For 2020, there are no additional liabilities or penalties that have been assessed by the Management and may lead to cash outflows in the future.

8. Transactions with related parties

For the period from 01.01.2020 to 31.12.2020, the Organization made settlements with a related party:

Ihor L. Kofman - the total amount of expenses for transactions with the specified counterparty is UAH 275,581.98.

9. Events after the balance sheet date

After the balance sheet date, there have been no significant events that require disclosure and affect the understanding of the submitted financial statements.

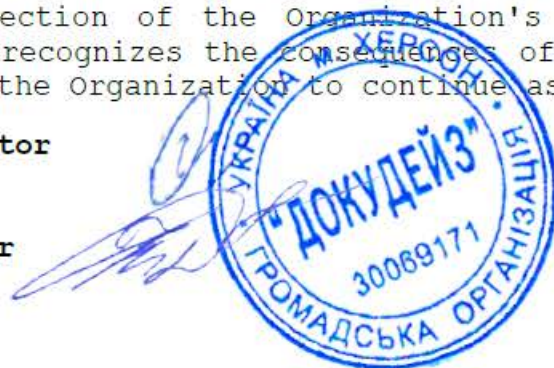
As of the reporting date, the Organization's management does not intend to change the direction of the Organization's activities, management goals and strategies and recognizes the consequences of the Covid-19 pandemic outbreak as acceptable for the Organization to continue as a going concern.

Executive Director

Finance Director

Smal Svitlana

Denys Kostiunin



10.11.2021

This representation letter is provided in connection with the audit of the general purpose financial statements of Non-Governmental Organization "Docudays", consisting of the Balance Sheet as at December 31, 2020, the Profit and Loss Statement and the Cash Flow Statement for the year ended on that date (hereinafter - the Financial Statements), for the purpose of expressing the opinion as to whether the financial statements were presented fairly, in all material respects, in accordance with National Accounting Standards of Ukraine.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, make it possible that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm the following (to the best of our knowledge and belief, by making the inquiries we deemed to be necessary to obtain the relevant information):

Financial statements

- We have taken the responsibility specified in the terms of the audit engagement dated 31.08.2021, for the preparation of financial statements in accordance with the National Accounting Standards of Ukraine, namely, the financial statements are presented fairly, in all material respects (or give true and unbiased information) in accordance with these standards.
- Any significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable (ISA 540).
- Related party relationships and related party transactions are properly recorded and disclosed in accordance with the National Accounting Standards in Ukraine (ISA 550).
- All events after the reporting date and events for which the National Accounting Standards in Ukraine require adjustment or disclosure have been adjusted or disclosed (ISA 560).
- The impact of uncorrected misstatements is insignificant both individually and collectively for the financial statements as a whole. The list of uncorrected misstatements is attached to the letter of representation (ISA 450).

Information provided:

We have provided you with:

- access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit;
- an unrestricted access to individuals within the company you determined it was necessary to contact in order to obtain audit evidence.

All transactions were recorded in the accounting records and financial statements.

We have disclosed to you all the results of our assessment of the risk that the

financial statements may be materially misstated as a result of fraud (ISA 240).

We have disclosed to you all knowledge of fraud or suspected fraud affecting the entity involving:

- management;
- employees who have significant roles in internal control;
- others where fraud could have a material effect on the financial statements (ISA 240).

We have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others (ISA 240).

We have disclosed to you all those events of which we are aware which involve known or suspected noncompliance with laws and regulations, together with the actual or contingent consequences for preparation of financial statements which may arise therefrom (ISA 250).

We have disclosed to you the identity of the entity's related parties and all related party relationships and transactions of which we are aware (ISA 550).

Executive Director

Smal Svitlana

Finance Director

Denys Kostyunin

