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Independent Auditor's report on financial statements of Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE' as at 31 December 2024

Addressee:
Management Board of Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE'
General meeting of Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE'

Opinion

We have audited the financial statements of Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE' (hereinafter – the Organization), which comprise the Statement of financial position (form 1-mc) as at December 31, 2024, and the Statement of comprehensive income (form 2-mc) for the year 2024.

In our opinion, the accompanying financial statements present fairly, in all material respects, in accordance with Law of Ukraine *On Accounting and Financial Reporting in Ukraine No. 996-XIV of 16.07.1999,* the National Accounting Standard 25 *Simplified financial statements*, other National Accounting Standards that are applicable to the preparation of the financial statements, other laws and regulations of Ukraine and the accounting policies of the Organization.

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 of* section of our report. We are independent of the Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE' in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Ukraine, and we have fulfilled our other ethical responsibilities in accordance with these requirements and IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

The financial statements have been prepared on the assumption that the Organization is able to continue its operations on a going concern basis. The Organization prepares its financial statements as a microenterprise as a non-business entity in accordance with the National Accounting Standard 25 *Simplified financial statements*, which does not require the presentation of notes and descriptions of significant accounting policies and other significant matters. Therefore, disclosures of management's plans and difficulties in operating under martial law were not provided in the Organization 's financial statements. We draw the attention of the users of this report to the fact that the Organization 's activities, as well as the activities of other enterprises in Ukraine, are and will continue to be affected by the uncertainty caused by the full-scale armed aggression and invasion of the territory of Ukraine by the Russian Federation. The extent to which these events impact the economic environment in which the Organization operates is largely dependent upon the nature and duration of uncertain and unpredictable events, such as further military action, sanctions and reactions to current global financial market developments.

Our opinion on this matter has not been modified.

Other matters

The financial statements of the Organisation for the year ended 31 December 2023 were not audited.

Responsibilities of management and those charged with governance for the Financial Statements

Management of Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE' is responsible for the preparation and fair presentation of the financial statements in accordance with Law of Ukraine *On Accounting and Financial Reporting in Ukraine* No. 996-XIV of 16.07.1999, the National Accounting Standards that are applicable to the preparation of the financial statements 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 of small entity, management is responsible for assessing of the Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE' 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 Public organization 'ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE' or to cease operation, or has no realistic alternative but to do so.

Management Board is responsible for overseeing of Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives ae 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 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 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 risk; 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 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 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.
- evaluate the overall presentation, structure and content of the financial statements of microenterprise, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Management Board, 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.

We also provide Management Board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Main information about the audit firm

- Full name: *LIMITED LIABILITY ORGANIZATION 'KYIVAUDIT'*.
- *LLC 'KYIVAUDIT'* included in the section 'SUBJECTS OF AUDIT ACTIVITIES WITH THE RIGHT TO PERFORM A MANDATORY AUDIT OF FINANCIAL STATEMENTS OF COMPANIES REPRESENTING PUBLIC INTERESTS' of the Register of auditors and subjects of audit activity, which is conducted by the Audit Public Oversight Body of Ukraine (APOB) under No. 1970.
- Information about auditor who signed the report:
  - Director (key Engagement partner) - Nadiia Ishchenko (included in the Register of Auditors and Subjects of Audit Activities under No. 100367);
- Location: 04053, Kyiv, Sichovykh Striltsiv str., 53, apt. 2
- Email address: kievaudit@ukr.net
- Website: www.kievaudit.com
- Phone: +38098 777 55 16, +38050 777 55 16

Date and number of the audit contract: No. 921-IA/24-25 dated January 08, 2025.
Start date and end date of the audit: The audit of the financial statements as at 31 December 2024 began on 8 January 2025 and was completed on 21 January 2025.

Key Engagement partner -
Director of *LLC 'KYIVAUDIT'*
(included in the Register of Auditors and
Subjects of Audit Activities under No. 100367)

Товариство з обмеженою відповідальністю * Україна * м.Київ
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Nadiia Ishchenko

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Website: www.kievaudit.com

Number of the Independent auditor's report: **No. 921-IA**
Date of Independent Auditor's Report: **21 January 2025**

FINANCIAL STATEMENTS of microenterprise

Entity «ASSOCIATION OF WOMEN AMBASSADORS OF UKRAINE»_	Date (year, months)	2025	01	01
Territory Kyiv	EDRPOU	43302719
Organization and legal form of management Public organization	KOATUU	UA80000000000624772
	KOPFG	815
Type of economic activity activities of other public organizations	KVED	94.99

The average number of employees ___-___

Unit of measurement thousand UAH

Address Ukraine, 02021, Kyiv, Klovsky descent 7, office 58

Statement of Financial Position
as at 31 December 2024

Form # 1mc Code 1801006

Asset	Code of line	At the beginning of the reporting year, thousand UAH	At the end of the reporting year, thousand UAH
1	2	3	4
I. Non-curren Assets			
Property, plant and equipment	1010	-	-
Initial Cost	1011	-	-
Accumulated depreciation	1012	-	-
Other non-current assets	1090	-	-
Total non-current assets I	**1095**	-	-
II. Current assets			
Inventories:	1100	-	-
Current accounts receivable	1155	-	-
Cash and cash equivalents	1165	-	-
Other current assets	1190	-	-
Total current assets II	**1195**	-	-
Total Assets	**1300**	-	-

Equity and liabilities	Code of line	At the beginning of the reporting year, thousand UAH	At the end of the reporting year, thousand UAH
1	2	3	4
I. Equity			
Registered share capital	1400	-	-
Additional capital	1410	-	-
Reserve capital	1415	-	-
Retained earning (accumulated deficit)	1420	-	-
Unpaid capital	1425	-	-
Total Equity I	**1495**	-	-
II. Long term liabilities, target financing and provisions	**1595**	-	-
III. Current Liabilities			
Short term loans and bank borrowings	1600	-	-
Current payables: for long term liabilities	1610	-	-
for goods work and services	1615	-	-

for settlement with the budget	1620	-	-
Including income tax	1621	-	-
for settlements related to insurance	1625	-	-
for settlements related to payroll	1630	-	-
Prepaid income	1665	-	-
Other current liabilities	1690	-	-
Total Current Liabilities III	**1695**	-	-
IV. Labilities related to non-current assets held for sale and discontinued operations	**1700**	-	-
Total Equity and Liabilities	**1900**	-	-

Income statement for the year ended 2024

Form # 1mc

	Code of line	**for the reporting period, thousand UAH**	**for the previous period, thousand UAH**
1	2	3	4
Net income from sale of services (goods, work, services)	2000	-	-
Other income	2160	150,0	-
Total net income (2000+2120+2240)	**2280**	150,0	-
Cost of sales (goods, work, services)	2050	-	-
Other expenses	2165	(150,0)	-
Total Expenses (2050+2180+2270)	**2285**	(150,0)	-
Financial result before tax (2280 – 2285)	2290	-	-
Income tax	2300	-	-
Net income (loss) (2290 – 2300)	2350	-	-

ГРОМАДСЬКА ОРГАНІЗАЦІЯ Україна "Асоціація амбасадорок України" м. Київ Ідентифікаційний код 43302719

Director ______________________

Chief Accountant ______________________

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6 (six) pages

Director of «KYIVAUDIT», LLC N. Ishchenko

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м.Київ * Україна * Товариство з обмеженою відповідальністю
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