

INDEPENDENT AUDITOR'S REPORT

on the financial statements of
CIVIL SOCIETY UNION "ASSOCIATION OF MENTORING FOR CHILDREN AND YOUTH"
for the year ended 31 December 2025

Addressee

To the General Meeting, management and other authorized users of CIVIL SOCIETY UNION "ASSOCIATION OF MENTORING FOR CHILDREN AND YOUTH".

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of CIVIL SOCIETY UNION "ASSOCIATION OF MENTORING FOR CHILDREN AND YOUTH" (hereinafter - the Organization), which comprise the Balance Sheet (Form No. 1-ms) as at 31 December 2025 and the Statement of Financial Results (Form No. 2-ms) for the year then ended.

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the National Accounting Regulations (Standards) of Ukraine and the requirements of Ukrainian legislation for the preparation of financial statements for the relevant category of reporting entities.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), adopted in Ukraine as national auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report.

We are independent of the Organization in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Preparation of the Financial Statements

The Organization's financial statements for 2025 have been prepared in accordance with the National Accounting Regulations (Standards) of Ukraine using Form No. 1-ms "Balance Sheet" and Form No. 2-ms "Statement of Financial Results". The Organization is a non-profit organization and maintains its accounting records in accordance with the approved accounting policy.

Other Matter - Reporting of a Non-Profit Organization

The Organization also submits the Report on the Use of Income (Profits) of a Non-Profit Organization. This tax report may be used as an additional source of information during the audit; however, our audit opinion is expressed on the financial statements defined in the Opinion section and does not separately extend to the Organization's tax reporting.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the National Accounting Regulations (Standards) of Ukraine and the requirements of Ukrainian legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable 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 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 judgement and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with Management

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that were identified during the audit.

Report on Other Legal and Regulatory Requirements

The audit of the financial statements for 2025 was conducted as a voluntary audit at the initiative of the management/leadership of the Organization. Special additional reporting requirements applicable to public interest entities did not apply to this engagement.

As a result of the audit, a separate management letter was also prepared with recommendations for improving certain accounting procedures, documentation of grant operations, bank reconciliations, foreign currency transactions, inventory counts and retention of supporting documents. This letter does not form part of this independent auditor's report.

Auditor's Details

Indicator	Information
Audit firm	PROAUDIT LLC
EDRPOU code	41923544
Registration number in the Register of Auditors and Audit Entities	Registration number in the Register of Auditors and Audit Entities No. 4913; date of entry of registration information in the Register of Auditors and Audit Entities: 12.03.2025.
Registered office	01042, Kyiv, 18 Chyhorina St.
Director	Andriev Ihor Yuriiovych
Details of the auditors involved in the audit	Auditor Certificate - Series "A" No. 006386, issued on the basis of the decision of the Audit Chamber of Ukraine dated 24.04.2008 No. 189/2
Agreement	No. 4625 dated 23.04.2026

This report has been prepared in Ukrainian.

Appendix: Balance Sheet (Form No. 1-ms) as at 31.12.2025 and Statement of Financial Results (Form No. 2-ms) for 2025.

Director
 PROAUDIT LLC
 (Certificate Series A No. 006386
 dated 24.04.2008)

Report date: 27.05.2026
 Registration No. 27-05



Andriev Ihor

Identification code EDRPOU	42387194
----------------------------	----------

Appendix 2
to National Accounting Regulation (Standard) 25
"Simplified Financial Statements"
(paragraph 4 of Section I)

Financial Statements of a Microenterprise

Enterprise	CIVIL SOCIETY UNION "ASSOCIATION OF MENTORING FOR CHILDREN AND YOUTH"	CODES	
Territory	PECHERSKYI	Date (year, month, day)	2026 3 01
Organizational and legal form	Civil society union	by EDRPOU	42387194
Type of economic activity	Activities of other civic organizations, n.e.c.	by KATOTTG ¹	UA80000000000624772
Average number of employees, persons	7	by KOPFG	820
Unit of measurement: UAH thousand with one decimal place		by KVED	94.99
Address, phone	UKRAINE, 01010, KYIV, PECHERSKYI DISTRICT, 12A IVANA MAZEPY ST.		+38(097)-599-80-19

1. Balance Sheet

as at 31.12.2025 Form No. 1-ms DKUD code 1801006

Assets	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Non-current assets			
Fixed assets:	1010	50.6	47.9
original cost	1011	120.7	156.2
depreciation	1012	(70.1)	(108.3)
Other non-current assets	1090	-	-
Total for Section I	1095	50.6	47.9
II. Current assets			
Inventories	1100	48.7	70.0
Current receivables	1155	0.7	4.7
Cash and cash equivalents	1165	284.4	1212.9
Other current assets	1190	-	-
Total for Section II	1195	333.8	1287.6
Balance	1300	384.4	1335.5
Liabilities and Equity	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Equity			
Capital	1400	-	-
Retained earnings (uncovered loss)	1420	-	-
Unpaid capital	1425	(-)	(-)
Total for Section I	1495	-	-
II. Long-term liabilities, targeted financing and provisions	1595	355.7	1282.0
III. Current liabilities			
Short-term bank loans	1600	-	-
Current payables for:			
goods, work, services	1615	-	-
settlements with the budget	1620	-	-
settlements for insurance	1625	-	-
settlements for wages	1630	-	5.6
Other current liabilities	1690	28.7	47.9
Total for Section III	1695	28.7	53.5
Balance	1900	384.4	1335.5

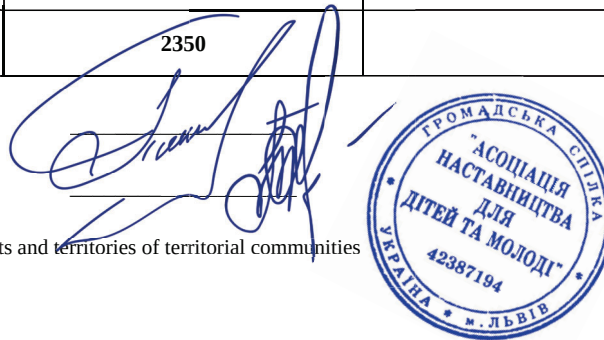
2. Statement of Financial Results
for 2025 Form No. 2-ms DKUD code 1801007

Item	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
Net revenue from sales of products (goods, work, services)	2000	-	-
Other income	2160	2205.7	3378.9
Total income (2000 + 2160)	2280	2205.7	3378.9
Cost of goods, work and services sold	2050	(-)	(-)
Other expenses	2165	(2205.7)	(3378.9)
Total expenses (2050 + 2165)	2285	2205.7	3378.9
Financial result before taxation (2280 - 2285)	2290	-	-
Income tax	2300	(-)	(-)
Expenses (income) that decrease (increase) the financial result after taxation	2310	-	-
Net profit (loss) (2290 - 2300 - (+) 2310)	2350	-	-

Manager

Chief Accountant

¹ Codifier of administrative-territorial units and territories of territorial communities



**SHULHA PAVLO
OLEKSANDROVYCH**