аксьонова та партнери®
аудиторська фірма

TRANSPARENCY REPORT
for the year 2025

Publication: April 27, 2026

MANAGEMENT'S STATEMENT

We are pleased to present the 2025 Transparency Report of the audit firm Aksonova & Associates LLC, a member of Geneva Group International.

In 2025, the Company continued its operations in the Ukrainian market, remaining committed to its mission of providing high-quality professional services and contributing to strengthening trust in the auditing profession in Ukraine. Throughout 22 years of operation, we have consistently adhered to high professional standards, remained focused on the needs of clients, users of financial reporting, and society, and ensured an appropriate level of professional responsibility in performing our engagements.

Service quality remains the Company's unconditional priority. It is ensured through the operation of the quality management system, the continuous professional development of employees, the cultivation of an internal culture of integrity, and appropriate staff motivation. In its activities, the Company is consistently guided by three core principles: quality, professionalism, and confidentiality.

Against the backdrop of the ongoing armed aggression by the russian federation against Ukraine, in 2025, the Company's management continued to place special emphasis on maintaining business resilience, developing the quality management system, and supporting the professional growth of its employees. We regard our team as the Company's key asset, and investments in knowledge, competence, and leadership as a necessary precondition for stable operations and further development.

We continue to operate based on the values of responsibility, honesty, dignity, and freedom, and we believe in Ukraine's future, its resilience, and its victory.

Glory to Ukraine!

OLENA MAKEIEVA
Director General
April 27, 2026

We have prepared this Transparency Report for the financial year 2025 in accordance with Article 37 of the Law of Ukraine 'On the Audit of Financial Statements and Auditing Activities'.

INDEPENDENT MEMBER

CONTENT

GGi INDEPENDENT MEMBER

GENERAL INFORMATION ABOUT THE COMPANY

ABOUT THE COMPANY

The Audit Company "Aksonova & Associates" LLC is a family business founded on November 19, 2003, by the honoured economist of Ukraine, LIUDMYLA AKSONOVA, and certified auditor and PhD in Economics OLENA MAKEIEVA,

On 3 April 2012, the Audit Company "Aksonova & Associates" LLC became a member of GGI Global Alliance AG (Switzerland), the global alliance of independent professional firms, which unites 870 offices of auditing, consulting, and legal firms from 126 countries worldwide.

In 2010, the Audit Company "Aksonova & Associates" LLC received the international management system certificate **ISO 9001:2015** from the TÜV NORD Ukraine certification centre and successfully passed the audit by the certification centre in 2025.

The Audit Company "Aksonova & Associates" LLC is included in the following sections of APOB register of auditors:

- «Subjects of audit activity, which have the right to conduct **a mandatory audit of financial statements**»;
- «Subjects of audit activity, which have the right to conduct a mandatory **audit of financial statements of enterprises of public interest».**

Auditing is an exclusive activity based on Article 1 of Section I of the Law of Ukraine "On Auditing Financial Statements and Auditing" № 2258-VIII of December 21, 2017.

The "Regulation on confidentiality and storage of the documentation at the Audit Company "Aksonova & Associates" LLC is approved by order No 38/1-з as of December 26, 2011.

ABOUT THE COMPANY

The Certificate confirms the right to conduct the audit activity on a professional market **upon entry into the Register of audit firms and auditors who solely provide audit services**, issued by the Audit public oversight body of Ukraine (further APOB) – **No 3310**;

In December 2025, the Audit Company “Aksonova & Associates” LLC successfully passed the external audit services quality control audit conducted by APOB (Order No. 88-кя, dated 16.12.2025).

Company registration information and management	**Audit Company “Aksonova & Associates” LTD** EDRPOU 32736203 **Director General** **Olena Makeieva – starting from 30.09.2024** *Auditor's certificate No. 005414, registration number in the APOB register 100498*
Legal address of the office:	4B Bekhterevsky (Variazkyi) Lane, 2nd floor, Kyiv, 04053, Ukraine
Phone numbers:	+38 (044) 568 57 95 +38 (044) 482 27 88 http//: www.ap-center.com e-mail: audit@ap-center.com Makeieva@ap-center.com

INDEPENDENT MEMBER

ABOUT THE COMPANY

CORPORATE MANAGEMENT STRUCTURE

The highest authority of the Audit Company “Aksonova and Associates” LLC is the participants' meeting. Pursuant to Article 2 of the Law of Ukraine “On Auditing Financial Statements and Auditing Activities” № 2258-VIII of December 21, 2017, the total share of founders (participants) of an audit firm who are not auditors in the authorised capital may not exceed 30 per cent.

Members of the Audit company Aksonova & Associates on the date of the Transparency report publication are:

- Certified auditor **Olena Makeieva** owns 95% of the statutory capital (beneficial owner);
- Certified auditor **Nadia Makovetska** owns 5% of the statutory capital.

The executive body of the Audit Company that controls its activity is the Director General, elected at a Company’s general meeting. Under Article 5 of the above-mentioned Law of Ukraine, only an auditor can be the Director General of an audit firm.

The Director General of the Audit Company “Aksonova & Associates” LLC is certified auditor **Olena Makeieva.**

The General Director, the Head of the Board of Directors, the Executive Director, and the heads of the structural divisions of the Audit Firm perform the day-to-day management and control of operational activities.

The following slides provide complete information on those responsible for corporate governance, including their CVs and tenure.

ABOUT THE COMPANY

SERVICES STRUCTURE

The primary services provided by the Audit Company “Aksonova & Associates” LLC are the following:

- audit,
- accounting,
- consulting etc.

We cooperate with national and international companies in the agricultural sector, construction and real estate, publishing, consumer goods and goods industry, pharmaceuticals industry and medicine, machine building, investment and finances, mass media and entertainment, and IT industry, among other industries.

Substantial work experience in different sectors enables us to offer our clients a full range of professional services, regardless of the type of activity or business entity.

AUDIT SERVICES	CONSULTING SERVICES	ACCOUNTING SERVICES	TAX SERVICES	RELATED SERVICES
COMPULSORY AUDIT OF FINANCIAL STATEMENTS	TAX CONSULTING	FORMATION OF ACCOUNTING POLICY	TAX AUDIT	RECRUITMENT OF STAFF
INITIATIVE AUDIT	TAX ANALYSIS OF CONTRACTS	PAYROLL OUTSOURCING	EXPRESS DIAGNOSTICS OF TAX RISKS	PROFESSIONAL EDUCATION
AUDIT-RELATED SERVICES	TAX PLANNING	ORGANIZATION OF ACCOUNTING	TRANSFER PRICING	HR AUDIT
TRANSITION INTO IFRS	TAX MEDIATION			FINANCIAL AND TAX DUE DILIGENCE
AUDIT OF THE DIIA CITY RESIDENTS				
AUDIT OF DEFENCE CITY RESIDENTS				

MANDATORY INSURANCE

The professional liability of the Audit Company "Aksonova & Associates" LLC to third parties is insured by

INGO Insurance Company Joint Stock Company

Sum insured: **UAH 10,000,000.0.**

INGO
АТ «СТРАХОВА КОМПАНІЯ «ІНГО»
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СТРАХОВИЙ СЕРТИФІКАТ

До договору № 203510189.24 від 05.12.2024 р.

м. Київ 05 грудня 2024 р.

Цим Страховим сертифікатом засвідчено, що СТРАХОВИК - **Акціонерне товариство «Страхова компанія «ІНГО»** проводить страхування цивільно-правової відповідальності суб'єкта аудиторської діяльності на наступних умовах:

1. СТРАХУВАЛЬНИК:	**Товариство з обмеженою відповідальністю Аудиторська фірма «Аксьонова та партнери», Код за ЄДРПОУ 32736203**
2. Об'єкт страхування / Застрахована діяльність	Об'єктом страхування за цим Договором страхування є відповідальність Страхувальника та/або Особи/-іб, відповідальність якої/-их застрахована за цим Договором страхування, за шкоду, заподіяну Потерпілим третім особам при наданні аудиторських послуг з обов'язкового аудиту фінансової звітності на підставі укладеного між Страхувальником і замовником договору про надання аудиторських послуг на Території дії Договору страхування та відповідно до умов цього Договору страхування. Особи, відповідальність яких застрахована за цим Договором страхування: ТОВ АФ «Аксьонова та партнери», 04053 місто Київ провулок Бехтерівський 4В 2-й поверх Застрахована діяльність: Надання послуг з обов'язкового аудиту фінансової звітності, у тому числі підприємствам, що становлять суспільний інтерес.
3. Перелік Страхових ризиків:	За цим Договором страхування Страхове покриття надається за наступними Страховими ризиками: Пред'явлення Вимог про відшкодування Шкоди у вигляді прямого фінансового збитку, заподіяного Потерпілій третій особі
4. Страхова сума:	**10 000 000,00 (десять мільйонів) грн.**
5. Територія дії Договору страхування:	Україна, за виключенням території активних бойових дій, тимчасово окупованих територіях, для яких на дату настання страхового випадку не встановлено дату завершення бойових дій або тимчасової окупації, згідно з переліком, встановленим наказом Міністерства з питань реінтеграції тимчасово окупованих територій відповідно до Постанови Кабінету Міністрів України № 1364 від 06.12.2022р. «Деякі питання формування переліку територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією», а також населених пунктів, на територіях яких органи державної влади не здійснюють або здійснюють не в повному обсязі свої повноваження, або які розташовані на лінії розмежування згідно з переліком, встановленим Розпорядженням Кабінету Міністрів України №1085-р від 07.11.2014р. «Про затвердження переліку населених пунктів, на території яких органи державної влади тимчасово не здійснюють свої повноваження, та переліку населених пунктів, що розташовані на лінії розмежування».
6. Строк дії Договору страхування / строк Страхового покриття:	Строк дії Договору страхування з 00 год. 00 хв. 19.12.2024 по 24 год. 00 хв. 18.12.2025 Строк Страхового покриття "З дня, наступного за днем оплати Страхової премії" до 24 год. 00 хв. дня, зазначеного в п.11.1 цього Договору як останній день строку дії цього Договору страхування, з урахування умов розділу 7 та пункту 9.1.3 Умов.
Умови страхування цивільно-правової відповідальності суб'єкта аудиторської діяльності відповідають вимогам Розпорядження Нацкомфінпослуг від 13.11.2018 р. № 1977	

Терміни, виключення, франшиза та інші умови страхування встановлюються відповідно до Договору № 203510189.24 від 05 грудня 2024 р. на страхування цивільно-правової відповідальності суб'єкта аудиторської діяльності.

Начальник департаменту
АТ «СК «ІНГО» Кривошеєв С.В.

Електронний підпис
Кривошеєв Сергій Володимирович ЄДРПОУ/ІПН 16285602
Підписано у Вчасно

Електронна печатка
АКЦІОНЕРНЕ ТОВАРИСТВО "СТРАХОВА КОМПАНІЯ "ІНГО" ЄДРПОУ/ІПН 16285602
Підписано у Вчасно

INGO
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СТРАХОВИЙ СЕРТИФІКАТ

До договору №203510190.24 від 05.12.2024 р.

м. Київ 05 грудня 2024 р.

Цим Страховим сертифікатом засвідчено, що СТРАХОВИК - **Акціонерне товариство «Страхова компанія «ІНГО»** проводить страхування цивільно-правової відповідальності суб'єкта аудиторської діяльності на наступних умовах:

1. Страхувальник:	**Товариство з обмеженою відповідальністю Аудиторська фірма «Аксьонова та партнери», Код за ЄДРПОУ 32736203**
2. Об'єкт страхування / Застрахована діяльність	Об'єктом страхування за цим Договором страхування є відповідальність Страхувальника та/або Особи/-іб, відповідальність якої/-их застрахована за цим Договором страхування, за заподіяння Шкоди особі або її майну в процесі та/або в результаті здійснення Страхувальником Застрахованої діяльності на Території дії Договору страхування та відповідно до умов цього Договору страхування. Особи, відповідальність яких застрахована за цим Договором страхування: ТОВ АФ «Аксьонова та партнери», 04053 місто Київ провулок Бехтерівський 4В 2-й поверх Застрахована діяльність: Проведення фінансового та податкового аудиту, в рамках якого надаються наступні послуги: надання аудиторських послуг, послуг огляду фінансової звітності, послуг ведення бухгалтерського обліку, надання письмових консультацій з питань аудиту, бухгалтерського обліку та оподаткування.
3. Перелік Страхових ризиків:	За цим Договором страхування Страхове покриття надається за наступними Страховими ризиками: Пред'явлення Вимог про відшкодування Шкоди у вигляді прямого фінансового збитку, заподіяного Потерпілій третій особі
4. Страхова сума:	**10 000 000,00 (десять мільйонів) грн.**
5. Територія дії Договору страхування:	Україна, за виключенням території активних бойових дій, тимчасово окупованих територіях, для яких на дату настання страхового випадку не встановлено дату завершення бойових дій або тимчасової окупації, згідно з переліком, встановленим наказом Міністерства з питань реінтеграції тимчасово окупованих територій відповідно до Постанови Кабінету Міністрів України № 1364 від 06.12.2022р. «Деякі питання формування переліку територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією», а також населених пунктів, на територіях яких органи державної влади не здійснюють або здійснюють не в повному обсязі свої повноваження, або які розташовані на лінії розмежування згідно з переліком, встановленим Розпорядженням Кабінету Міністрів України №1085-р від 07.11.2014р. «Про затвердження переліку населених пунктів, на території яких органи державної влади тимчасово не здійснюють свої повноваження, та переліку населених пунктів, що розташовані на лінії розмежування».
6. Строк дії Договору страхування / строк Страхового покриття:	Строк дії Договору страхування з 00 год. 00 хв. 19.12.2024 по 24 год. 00 хв. 18.12.2025 Строк Страхового покриття "З дня, наступного за днем оплати Страхової премії" до 24 год. 00 хв. дня, зазначеного в п.11.1 цього Договору як останній день строку дії цього Договору страхування, з урахування умов розділу 7 та пункту 9.1.3 Умов.

Терміни, виключення, франшиза та інші умови страхування встановлюються відповідно до Договору № 203510190.24 від 05 грудня 2024 р. СТРАХУВАННЯ ПРОФЕСІЙНОЇ ВІДПОВІДАЛЬНОСТІ АУДИТОРІВ ТА/АБО БУХГАЛТЕРІВ

Начальник департаменту
АТ «СК «ІНГО» Кривошеєв С.В.

Електронний підпис
Кривошеєв Сергій Володимирович ЄДРПОУ/ІПН 16285602
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Підписано у Вчасно

Документ підписано у сервісі Вчасно (початок)
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office@ingo.ua / www.ingo.ua

СТРАХОВИЙ СЕРТИФІКАТ

До договору № 203512221.25 від 09.12.2025 р.

м. Київ 09 грудня 2025 р.

Цим Страховим сертифікатом засвідчено, що СТРАХОВИК - **Акціонерне товариство «Страхова компанія «ІНГО»** проводить страхування цивільно-правової відповідальності суб'єкта аудиторської діяльності на наступних умовах:

1. СТРАХУВАЛЬНИК:	**Товариство з обмеженою відповідальністю Аудиторська фірма «Аксьонова та партнери», Код за ЄДРПОУ 32736203**
2. Об'єкт страхування / Застрахована діяльність	Об'єктом страхування за цим Договором страхування є відповідальність Страхувальника та/або Особи/-іб, відповідальність якої/-их застрахована за цим Договором страхування, за шкоду, заподіяну Потерпілим третім особам при наданні аудиторських послуг з обов'язкового аудиту фінансової звітності на підставі укладеного між Страхувальником і замовником договору про надання аудиторських послуг на Території дії Договору страхування та відповідно до умов цього Договору страхування. Особи, відповідальність яких застрахована за цим Договором страхування: Товариство з обмеженою відповідальністю Аудиторська фірма «Аксьонова та партнери», Код за ЄДРПОУ 32736203 Застрахована діяльність: надання послуг з обов'язкового аудиту фінансової звітності, у тому числі підприємствам, що становлять суспільний інтерес.
3. Перелік Страхових ризиків:	За цим Договором страхування Страхове покриття надається за наступними Страховими ризиками: Пред'явлення Вимог про відшкодування Шкоди у вигляді прямого фінансового збитку, заподіяного Потерпілій третій особі
4. Страхова сума:	**10 000 000,00 (десять мільйонів) грн.**
5. Територія дії Договору страхування:	Україна, за виключенням території активних бойових дій, тимчасово окупованих територіях, для яких на дату настання страхового випадку не встановлено дату завершення бойових дій або тимчасової окупації, згідно з переліком, встановленим наказом Міністерства з розвитку громад та територій України відповідно до Постанови Кабінету Міністрів України № 1364 від 06.12.2022р. «Деякі питання формування переліку територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією», а також населених пунктів, на територіях яких органи державної влади не здійснюють або здійснюють не в повному обсязі свої повноваження, або які розташовані на лінії розмежування згідно з переліком, встановленим Розпорядженням Кабінету Міністрів України №1085-р від 07.11.2014р. «Про затвердження переліку населених пунктів, на території яких органи державної влади тимчасово не здійснюють свої повноваження, та переліку населених пунктів, що розташовані на лінії розмежування».
6. Строк дії Договору страхування / строк Страхового покриття:	Строк дії Договору страхування з 00 год. 00 хв. 19.12.2025 по 24 год. 00 хв. 18.12.2026 Строк Страхового покриття 3 дня, наступного за днем оплати страхової премії до 24 год. 00 хв. дня, зазначеного в п.11.1 цього Договору як останній день строку дії цього Договору страхування, з урахування умов розділу 7 та пункту 9.1.3 Умов.
Умови страхування цивільно-правової відповідальності суб'єкта аудиторської діяльності відповідають вимогам Розпорядження Нацкомфінпослуг від 13.11.2018 р. № 1977	

Терміни, виключення, франшиза та інші умови страхування встановлюються відповідно до Договору № 203512221.25 від 09 грудня 2025 р. на страхування професійної відповідальності суб'єкта аудиторської діяльності перед третіми особами.

Директор з корпоративного бізнесу
АТ «СК «ІНГО» Кривошеєв С.В.

Електронний підпис
Кривошеєв Сергій Володимирович ЄДРПОУ/ІПН 16285602
Підписано у Вчасно

Електронна печатка
АКЦІОНЕРНЕ ТОВАРИСТВО "СТРАХОВА КОМПАНІЯ "ІНГО" ЄДРПОУ/ІПН 16285602
Підписано у Вчасно

Документ підписано у сервісі Вчасно (початок)
203512221.25 Сертифікат (обов'яз).pdf

INGO

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office@ingo.ua / www.ingo.ua

СТРАХОВИЙ СЕРТИФІКАТ

До договору №203512222.25 від 09.12.2025 р.

м. Київ 09 грудня 2025 р.

Цим Страховим сертифікатом засвідчено, що СТРАХОВИК - **Акціонерне товариство «Страхова компанія «ІНГО»** проводить страхування цивільно-правової відповідальності суб'єкта аудиторської діяльності на наступних умовах:

1. Страхувальник:	**Товариство з обмеженою відповідальністю Аудиторська фірма «Аксьонова та партнери», Код за ЄДРПОУ 32736203**
2. Об'єкт страхування / Застрахована діяльність	Об'єктом страхування за цим Договором страхування є відповідальність Страхувальника та/або Особи/-іб, відповідальність якої/-их застрахована за цим Договором страхування, за заподіяння Шкоди особі або її майну в процесі та/або в результаті здійснення Страхувальником Застрахованої діяльності на Території дії Договору страхування та відповідно до умов цього Договору страхування. Особи, відповідальність яких застрахована за цим Договором страхування: ТОВ АФ «Аксьонова та партнери», 04053 місто Київ провулок Бехтерівський 4В 2-й поверх Застрахована діяльність: Проведення фінансового та податкового аудиту, в рамках якого надаються наступні послуги: надання аудиторських послуг, послуг огляду фінансової звітності, послуг ведення бухгалтерського обліку, надання письмових консультацій з питань аудиту, бухгалтерського обліку та оподаткування.
3. Перелік Страхових ризиків:	За цим Договором страхування Страхове покриття надається за наступними Страховими ризиками: Пред'явлення Вимог про відшкодування Шкоди у вигляді прямого фінансового збитку, заподіяного Потерпілій третій особі
4. Страхова сума:	**10 000 000,00 (десять мільйонів) грн.**
5. Територія дії Договору страхування:	Україна, за виключенням території активних бойових дій, тимчасово окупованих територіях, для яких на дату настання страхового випадку не встановлено дату завершення бойових дій або тимчасової окупації, згідно з переліком, встановленим наказом Міністерства з розвитку громад та територій України відповідно до Постанови Кабінету Міністрів України № 1364 від 06.12.2022р. «Деякі питання формування переліку територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією», а також населених пунктів, на територіях яких органи державної влади не здійснюють або здійснюють не в повному обсязі свої повноваження, або які розташовані на лінії розмежування згідно з переліком, встановленим Розпорядженням Кабінету Міністрів України №1085-р від 07.11.2014р. «Про затвердження переліку населених пунктів, на території яких органи державної влади тимчасово не здійснюють свої повноваження, та переліку населених пунктів, що розташовані на лінії розмежування».
6. Строк дії Договору страхування / строк Страхового покриття:	Строк дії Договору страхування з 00 год. 00 хв. 19.12.2025 по 24 год. 00 хв. 18.12.2026 Строк Страхового покриття "З дня, наступного за днем оплати Страхової премії" до 24 год. 00 хв. дня, зазначеного в п.11.1 цього Договору як останній день строку дії цього Договору страхування, з урахування умов розділу 7 та пункту 9.1.3 Умов.

Терміни, виключення, франшиза та інші умови страхування встановлюються відповідно до Договору № 203512222.25 від 09 грудня 2025 р. СТРАХУВАННЯ ПРОФЕСІЙНОЇ ВІДПОВІДАЛЬНОСТІ АУДИТОРІВ ТА/АБО БУХГАЛТЕРІВ

Директор з корпоративного бізнесу
АТ «СК «ІНГО» Кривошеєв С.В.

Електронний підпис
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Підписано у Вчасно

Документ підписано у сервісі Вчасно (початок)
203512222.25 Сертифікат (добр).pdf

GGi INDEPENDENT MEMBER

FINANCIAL INFORMATION

FINANCIAL INFORMATION

Services	2022, thousand UAH	2023, thousand UAH	2024, thousand UAH	2025, thousand UAH
Audit	3 814,3	5 313,2	5 538,7	5 214,4
Accounting	3 270,5	4 603,6	2 192,5	2 567,5
Consulting	1 373,2	1 359,1	989,8	3 188,8
Total	**8 458,1**	**11 275,9**	**8 721,1**	**10 970,7**

Mandatory disclosure of information in terms of the following types of services:	2025, thousand UAH
▪ Mandatory audit of annual and consolidated financial statements of enterprises of public interest and companies belonging to a group of companies whose parent company is an enterprise of public interest	903,7
▪ Mandatory audit of annual and consolidated financial statements of other companies	2 082,9
▪ Permitted non-audit services to public interest entities that have received statutory audit services	0
▪ Permitted non-audit services to public interest entities that have not received statutory audit services	684,0
▪ Non-audit services to legal entities other than those listed above	5 072,3
▪ Other audit services	2 227,8
Total	**10 970,7**

GGi INDEPENDENT MEMBER

FINANCIAL INFORMATION

Додаток 2
до Національного положення (стандарту)
бухгалтерського обліку
25 "Спрощена фінансова звітність" (пункт 4 розділу І)

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність мікропідприємства

		Коди
Підприємство	Дата(рік,місяць,число)	2026 01 01
ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ АУДИТОРСЬКА ФІРМА "АКСЬОНОВА ТА ПАРТНЕРИ"	за ЄДРПОУ	32736203
Територія Шевченківський	за КАТОТТГ [1]	UA80000000001078669
Організаційно-правова форма господарювання Товариство з обмеженою відповідальністю	за КОПФГ	240
Вид економічної діяльності Діяльність у сфері бухгалтерського обліку й аудиту; консультування з питань оподаткування	за КВЕД	69.20

Середня кількість працівників, осіб 15
Одиниця виміру: тис. грн. з одним десятковим знаком
Адреса, телефон 04053, місто Київ, провулок Бехтерівський, будинок 4 В 0672310288

1. Баланс на **Форма № 1-мс** Код за ДКУД 1801006
на 31 грудня 2025 р.

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
І. Необоротні активи			
Основні засоби :	1010	97,3	81,2
первісна вартість	1011	720,9	683,2
знос	1012	(623,6)	(602,0)
Інші необоротні активи	1090	-	-
Усього за розділом І	**1095**	97,3	81,2
ІІ. Оборотні активи			
Запаси	1100	130,5	0,1
Поточна дебіторська заборгованість	1155	3 339,2	1 318,2
Гроші та їх еквіваленти	1165	188,3	139,8
Інші оборотні активи	1190	407,8	428,8
Усього за розділом ІІ	**1195**	4 065,8	1 886,9
Баланс	**1300**	4 163,1	1 968,1

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
І. Власний капітал			
Капітал	1400	55,5	55,5
Нерозподілений прибуток (непокритий збиток)	1420	974,9	(1 717,9)
Неоплачений капітал	1425	(-)	(-)
Усього за розділом І	**1495**	1 030,4	(1 662,4)
ІІ. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	684,9	808,8
ІІІ. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	148,8	375,6
розрахунками з бюджетом	1620	136,7	177,6
розрахунками зі страхування	1625	24,7	26,5
розрахунками з оплати праці	1630	0,4	2 242,0
Інші поточні зобов'язання	1690	2 137,2	-
Усього за розділом ІІІ	**1695**	2 447,8	2 821,7
Баланс	**1900**	4 163,1	1 968,1

2. Звіт про фінансові результати
за Рік 2025

Форма № 2-мс
Код за ДКУД 1801007

Стаття	Код рядка	За звітний період	За попередній період
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	10 970,7	8 719,8
Інші доходи	2160	179,2	596,8
Разом доходи (2000 +2160)	**2280**	11 149,9	9 316,6
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(9 776,1)	(5 753,5)
Інші витрати	2165	(4 066,6)	(3 407,5)
Разом витрати (2050 +2165)	**2285**	(13 842,7)	(9 161,0)
Фінансовий результат до оподаткування (2280 – 2285)	2290	(2 692,8)	155,6
Податок на прибуток	2300	(-)	(28,0)
Витрати (доходи), які зменшують (збільшують) фінансовий результат після оподаткування	2310	-	-
Чистий прибуток (збиток) (2290 – 2300 – (+) 2310)	**2350**	(2 692,8)	127,6

ЕП МАКЄЄВА ОЛЕНА ЛЕОНІДІВНА

Керівник _______ (підпис) О. Л. Макеєва (ініціали, прізвище)

Головний бухгалтер _______ (підпис) Л. А. Пісоцька (ініціали, прізвище)

ТОВ АФ АКСЬОНОВА ТА ПАРТНЕРИ
Електронна печатка
32736203

[1] Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

INDEPENDENT MEMBER

FINANCIAL INFORMATION

List of enterprises of public interest to which services were provided

In 2025, Audit Company “Aksonova & Associates” LLC provided services to the following enterprises of public interest :

- LIMITED LIABILITY COMPANY ACINO UKRAINE (ACINO UKRAINE LLC);
- PHARMA START LLC.

According to the Ukrainian Law "On Audit of Financial Statements and Audit Activities", the related parties of the Audit Company " Aksonova & Associates” LLC are:

- Limited Liability Company "A&P ADVISORY" (consulting services, recruitment services) - in the process of termination

The Company's internal regulations and policies provide for the mandatory rotation of the partner and other employees who make key decisions or judgments on essential issues in the statutory audit of financial statements. For companies of public interest, we comply with the requirements of external rotation of the audit firms and key partners of the Company, as provided for in Article 30 of the Law of Ukraine ‘On the Audit of Financial Statements and Auditing Activities’ No. 2258-VIII. Also, the Company applies a mechanism of gradual rotation within the framework of individual engagement projects.

INSURING INDEPENDENCE

RULES AND PROCEDURES FOR ENSURING OF INDEPENDENCE

The Audit Company “Aksonova & Associates” LLC adopted an international policy of independence based on the International Federation of Accountants Code of Ethics. Its internal rules and processes include the independence of the firm, personal independence, rotation of auditors, and approval of audit and non-audit services.

Elements of the risk management system in terms of compliance with independence and ethical requirements:

- Policy and relevant procedures for accepting and extending work with clients and engagements, assessing the client's riskiness, and selecting safeguards to minimise risks, including in relation to potential clients that are entities of public interest.
- Procedures for reviewing potential and existing engagements and clients for possible conflicts of interest, identifying existing conflicts and implementing safeguards.
- Procedures for ensuring and confirming the independence of the company's personnel. Rotation of partners and staff.

The Audit Company “Aksonova & Associates” LLC has developed and implemented corporate standards on policy and quality control procedures, which include guidance on ethics and independence.

The policy regarding ethics and independence is constantly clarified to the Audit Company's employees during internal training and in newsletters sent electronically. The corporate standards on policy and quality control procedures are also available electronically for all employees.

All the partners and experts who provide services to clients sign an Auditor’s Independence Statement immediately after being hired and every year after that. This document confirms that an employee understands and is obliged to adhere to the company's policy regarding independence.

RULES AND PROCEDURES FOR ENSURING OF INDEPENDENCE

At the beginning of each calendar year, the management of The Audit Company “Aksonova & Associates” LLC develops a special list of customers with the definition of potential threats to independence from each customer, which is brought to the attention of all employees involved in the provision of audit services under the signature. The list of customers is formed by considering existing and potential customers and situations affecting the auditor's independence.

The head of the Audit Company “Aksonova & Associates” LLC or another responsible person appointed by him, before accepting the task of providing assurance, must carry out:

- Review of circumstances that may lead to threats to independence;
- Assessment of the significance of threats to independence and selection of measures to reduce or eliminate them;
- Before submitting the independent auditor's report, prepare a relevant document on implementing measures to reduce threats to independence.

The Company's policies and procedures aim to identify and evaluate circumstances and relationships that threaten independence and take measures to eliminate those threats or reduce them to an acceptable level through precautionary measures or, if necessary, by relinquishing task performance.

The management of the Audit Company “Aksonova & Associates” LTD encourages staff to report all facts of:

- Non-standard situations that have or may have significant consequences for the impartiality of the activities of auditors and key partners that are related to the provision of statutory audit services;
- Violation of the requirements of the Law of Ukraine "On the Audit of Financial Statements and Audit Activities", professional standards, internal documents and regulations of the Audit Company “Aksonova & Associates” LLC.

The Audit Company “Aksonova & Associates” LLC ensures documentation of all significant threats to independence and precautionary measures taken to reduce such threats in working documents for the audit engagement.

RULES AND PROCEDURES FOR ENSURING OF INDEPENDENCE

To prevent, identify, eliminate or manage and disclose any risks and threats to independence, the Audit Company "Aksonova & Associates" LLC has restrictions on the future assignment and provision of other services, namely:

Key audit partners, officials of the Audit Company "Aksonova & Associates" LLC, employees of the Audit Company "Aksonova & Associates" LLC and other involved persons who participated in the provision of mandatory financial reporting audit services for at least one year, and in the case of conducting a mandatory audit of the financial statements of enterprises of public interest, for at least two years after the provision of the relevant services, are prohibited:

1. to hold management positions in the management body of a legal entity that was provided with a mandatory audit of financial statements;
2. to be appointed as a member of the audit committee of a legal entity that has been provided with services for the mandatory audit of financial statements, or in the absence of such a committee - a member of the body performing the respective functions;
3. to be appointed (to be elected) as a member of a legal entity's administrative or supervisory body that was provided with mandatory financial statement audit services.

Key audit partners responsible for the Company's statutory audit of financial statements shall cease their participation in the statutory audit of the financial statements of the public interest enterprise not later than seven years from the date of their appointment. They do not have the right to participate in the performance of the task of mandatory audit of this enterprise during the next five years.

AUDITOR’S REMUNERATION

When projects are planned, and the amount of remuneration is determined, the employees of the Audit Company charged with this responsibility consider an economic factor of professional independence that makes impossible the existence of only one customer, who during a reporting period, provides a 30 per cent fee higher than an overall fee for the audit company's period of work.

Fees for subletting tasks to other audit firms (private auditors) are prohibited. However, the Audit Company may cooperate with professionals and audit entities to provide services based on contractual agreements.

When contracts for providing audit services to a customer are signed, conditional fees are not applied. The audit company's management and the customer's management (responsible persons, managing authorities) determine the amount of the Audit Company’s fees. At the same time, a particular amount of remuneration must be calculated based on the actual expenses for the audit company's maintenance and functioning, plans concerning its development, and the determined level of profitability.

INTERNAL QUALITY CONTROL SYSTEM

INTERNAL QUALITY CONTROL SYSTEM

The Audit Company establishes quality control policies and procedures to improve internal culture and personnel understanding that quality is the core principle of audit services.

The corporate standards for quality control policies and procedures have been developed by the International Standard on Quality Control (ICSM) 1 "Quality Control for Firms Auditing and Reviewing Historical Financial Information and Other Assurance Engagements and Related Services", ICSM 2 "Task Quality Checks", which replaced the existing International Quality Control Standard (ICSM) 1.

The standards oblige each audit firm to implement quality management policies and procedures to ensure that International Standards conduct all audits on Auditing. Employees of the Audit Company “Aksonova & Associates” LLC, who are familiar with the Standards under their signature, bear personal responsibility for disclosing confidential information in accordance with the current legislation of Ukraine.

The quality control system applied by the Audit Company includes the following eight components :

a. the firm's risk assessment process;
b. management and leadership;
c. relevant ethical requirements;
d. acceptance and continuation of relations with clients and specific tasks;
e. task performance;
f. resources;
g. information and communication;
h. monitoring and remediation process

These elements of the quality control system are applied in all areas of our activities and are designed to ensure consistency in the work of the Audit Company Aksonova & Associates, LLC.

INTERNAL QUALITY CONTROL SYSTEM

RISK ASSESSMENT PROCESS

The audit company establishes quality control policies and procedures to improve the internal culture and staff understanding that quality is the main principle in providing audit services.

The fundamental innovation of the ISMS 1 standard is the risk-based approach, which is the basis of the Company's quality management system. With this approach, the Company:

GOALS

Sets quality objectives, i.e. the desired outcomes the Company aims to achieve, with respect to most of the components of the quality management system listed above

RISKS

Identifies and assesses risks to achieving the quality objectives, seeking to anticipate potential shortcomings or challenges that may affect the attainment of the established quality goals

ACTIONS

Develops and implements responses to quality risks to reduce them to an acceptable level

As part of implementing a risk-based approach, the Company focuses its efforts not only on responding to identified deficiencies but also on preventing them by developing and implementing appropriate preventive measures.

Management and leadership are key elements of the quality management system and are intended to ensure a clear distribution of duties and responsibilities related to its functioning. The Company has developed and approved a Quality Management System Responsibility Matrix, according to which employees at all levels understand their responsibilities within the quality management system, particularly regarding assessing quality risks within their area of responsibility.

INTERNAL QUALITY CONTROL SYSTEM

RESPONSIBILITY OF THE COMPANY MANAGEMENT FOR QUALITY

Quality control policy and procedures require the highest official of the Audit Company to be ultimately responsible for organising, implementing, and improving the quality control system in the Audit Company.

According to the International Standard on Quality Control (ISQC) 1, the company's director general is responsible for the quality control system.

Managers of the functional sub-departments (a general audit department, a tax-consulting department, an accounting department) are responsible before the managing partner for the quality of their departments' services.

The sub-department managers determine risk management procedures, control quality provision, and conduct monitoring. Thus, on the project (assignment) level, department managers and employees are responsible for risk management and quality control.

The Company's corporate culture includes:

- Serving the public interest (performing tasks at a consistently high level of quality);
- Emphasising professional values, ethics, and relationships (adherence by personnel to the principles of professional ethics);
- Recognising quality as the Company's highest priority — acknowledging the responsibility of all personnel for the quality of task execution or implementation of measures within the quality management system, as well as compliance with expected standards of conduct;
- Highlighting the importance of quality aspects in making strategic decisions and actions, including the definition of the Company's financial and operational priorities.

The leadership of the Company's top management around quality assurance is manifested through the establishment of a clear "top tone" — the creation and maintenance of an internal quality culture that is consistently communicated to all employees through the personal commitment of management to quality principles, as evidenced by their actions and behaviour.

INTERNAL QUALITY CONTROL SYSTEM

PROFESSIONAL ETHICS STANDARDS

One of the core values of the Audit Company ”Aksonova and Associates” LLC is the high quality of service delivery. We firmly believe this is inextricably linked to adherence to ethical standards in all areas of activity. Ethical conduct is ensured through strict compliance with the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards), issued by the International Ethics Standards Board for Accountants (IESBA), as well as the requirements of the Law of Ukraine “On Audit of Financial Statements and Auditing Activities.”

We adhere to the fundamental principles of the International Code of Ethics for Professional Accountants of the International Ethics Committee of the International Association of National Societies of Accountants, such as:

- Honesty - to be sincere and honest in all professional and business relationships;
- Objectivity - to avoid bias, conflict of interest or undue influence by others on professional or business judgements;
- Professional competence and due diligence - to maintain professional knowledge and skills at the level necessary to ensure that the client or employer receives competent and professional services based on current trends, practices, legislation and methodologies and to act in good faith and by applicable technical and professional standards;
- Confidentiality - to respect the confidentiality of information obtained because of professional and business relationships and, therefore, not to disclose such information to third parties without proper and specific permission unless there is a legal or professional right or obligation to disclose it; not to use this information for the personal benefit of the professional accountant or third parties;
- Professional conduct - to comply with relevant laws and regulations and refrain from actions that may discredit the profession.

Compliance with the relevant ethical requirements, which contributes to achieving the highest level of quality of professional services, involves the Company's selection of qualified personnel to perform tasks, obtaining the necessary approvals from them, as well as control over the activities of employees, which is guaranteed by ensuring honesty, objectivity, professional competence, due diligence, confidentiality and professional behaviour.

The Company's regulations and procedures ensure that both the Company and its personnel strictly adhere to ethical principles, including independence requirements.

INTERNAL QUALITY CONTROL SYSTEM

HUMAN RESOURCES MANAGEMENT

The human resources management system of the Audit Company "Aksonova & Associates" LLC covers the following main areas:

- recruitment and hiring;
- development and training of personnel;
- assessment of personnel and their competence;
- promotion of employees.

All candidates for the position are tested and interviewed. After employment, the company's employees are obliged to complete the training programme, which includes familiarising themselves with corporate standards, quality control policy and procedures, internal regulations of the quality management standard (QMS) ISO 9001:2015, and other regulatory documents of the Audit Company.

All partners and employees of the Company undergo annual mandatory training and annually confirm that they have fulfilled the established requirements within the training system. This training is carried out to properly understand the ethical requirements under which we work. The Company's management monitors compliance with these obligations.

INTERNAL QUALITY CONTROL SYSTEM

Additionally, the Audit Company carries out the planning and conduction of internal audits of the QMS (scheduled and unscheduled) to determine :

- the compliance of the QMS of the Audit Company with the requirements of ISO 9001:2015 and also for performing our internal regulatory documents (QMS documents, working instructions, Corporate quality management standards policy and procedures, orders, instructions, etc.);
- the assessment of the productivity of the implemented and existing QMS.

The current Ukrainian legislation and clients' requirements establish the requirements concerning the qualification and competency of specialists.

The Audit Company established the following :

- criteria for personnel selection on the stage of hiring and requirements for employees;
- requirements for education and raising qualifications of all Company specialists who work full time;
- specialists' certification requirements and assessment of their professional knowledge.

Each Company employee understands the importance of its contribution to achieving the quality-oriented goals.

The Audit Company systematically holds internal seminars or training for employees on identifying threats to independence and service quality, problematic audit issues, professional ethics, essential innovations in the legal environments, audit and accounting methodology, etc.

INTERNAL QUALITY CONTROL SYSTEM

The Audit Company collects and stores records about the education of all employees as well as certificates and confirmations that attest to the participation of employees in training and projects and obtained skills and work experience.

The audit company possesses the necessary professional information and support available to each specialist.

The professional information support of the Audit firm consists of:

- periodicals;
- library of specialised literature;
- auditing standards;
- code of ethics of professional accountants;
- internal instructions, rules, and standards;
- information and reference electronic systems.

The Audit Company encourages its employees to participate in public professional organizations of auditors (accountants, internal auditors, and others) and attend educational establishments, special courses, or workshops dedicated to accounting and audit matters.

INTERNAL QUALITY CONTROL SYSTEM

INFORMATION ON THE PRINCIPLES OF KEY PARTNER REMUNERATION

The remuneration policy of partners and employees of the Audit Company “Aksonova & Associates” LLC is established by the employment contract between the employee and the company. The remuneration of the key audit partners is based on the company's income indicators in accordance with each partner's financial results for the year and on their personal contribution to the company's development.

TASK ACCEPTANCE PROCEDURES

The Company's acceptance of new clients or continuation of cooperation with existing clients, in addition to assessing its independence from the client and the independence of its personnel, includes an assessment of the integrity of the potential or existing client and the availability of the necessary resources to perform the audit engagement. This consists of the adequacy of competence and the ability to access the advice and expertise required to ensure the quality of the engagement.

A clear decision-making policy concerning the beginning and continuing cooperation with a client is essential for the Audit Company because the proper execution of all the necessary procedures provides a high quality of our professional services. A partner responsible for a relationship with a potential client assesses his activity. Such a process includes an interview with a client and filling in an application form that allows for defining risk structure. Besides, they conduct tests to evaluate the adequacy of the corporate management internal processes for the client’s company, the reliability of its financial and internal control systems, solvency, and conflicts with third parties. The reputation of a client and the marker's reputation are also considered.

An evaluation of a client’s company activity is carried out to determine whether it makes sense to complete the task. The audit company refuses to accept an order if it is impossible to guarantee the expected level of service quality or because it is unwilling to be affiliated with the client.

The company consistently adheres to the decision taken in response to Russian aggression to stop providing services to Russian legal entities and individuals, as well as to persons sanctioned by any country in the world.

INTERNAL QUALITY CONTROL SYSTEM

GENERAL ORDERS PLANNING

The general orders planning is usually made for a calendar year that ends on December 31, for a quarter or a month. Such planning includes existing professional experience and sufficient human resources.

TASK COMPLETION

The Audit Company pays substantial attention to applying all quality control measures determined by the corporate standards on quality control policy and procedures and applied to all the stages of completing a task (project).

These measures include the policy and rules that help to secure work conformity and are carried out by a group of specialists applying regulatory requirements, professional standards, and internal quality standards.

The Director General of the Audit Company bears the final responsibility for carrying out a task (project).

INTERNAL QUALITY CONTROL SYSTEM

A methodology of auditing is developed by the Audit Company considering the International Standards on Auditing. It is presented in the Corporate standards on quality control policy and procedures as well as in the album of forms as an electronic file on audit. The electronic file on audit includes the methodology developed by the Audit Company, audit standards, branch-wise knowledge, and instruments necessary for the audit process management in general. The electronic file on audit is constantly updated with new methodologies and experience.

Key activity directions:

- risk planning and assessment;
- testing;
- analytical procedures;
- audit completion.

While carrying out an engagement, a group of auditors applies professional scepticism regarding a potential risk related to the detected fraud.

The head of the audit engagement group actively participates in the audit process. He exercises control over all the stages, bearing responsibility for the appropriate planning of an audit task, the essential risk determination, and the preparation of the audit conclusion. This process foresees conducting meetings for audit planning, checking the main audit documentation, particularly the audit documents reflecting material risks and the main auditor's evaluations, and taking responsibility for the final audit conclusion.

INTERNAL QUALITY CONTROL SYSTEM

The head of a project informs the key specialists of the group about the objectives and obligations of the task (project). Task fulfilment planning presents a possibility to discuss problematic matters, evaluate risks based on the obtained information about the type of activity of a client's company, and discuss audit approaches in detail.

The control process consists of the following: monitoring the work process according to the task fulfilment plan; assessing skills to control the time allocated to a project; understanding the planned tasks and procedures; and evaluating the correspondence of a group of auditors' actions to the elaborated task fulfilment plan. Control is exercised in all audit stages, starting from the planning stage and ending with checking the final stage of audit procedures.

The Audit Company resolves contentious issues according to a bottom-up principle or a functional subordination.

As a rule, the Audit Company applies the following practices:

- consulting with a senior employee;
- consulting with the person in the Audit Company who is responsible for consulting or quality control;
- requesting internal consultations and coordination of positions;
- consulting with the Director General of the Audit Company.

INTERNAL QUALITY CONTROL SYSTEM

To increase the quality of services provided to clients, the Director General of the Audit Company issues an order to appoint a person in charge of internal consulting

The employees or specialists responsible for consulting in the Audit Company are obliged to perform the following tasks :

- Update a legal reference base of professional activity;
- Inform employees in a timely manner about changes in the current legislation or other spheres of the Audit Company's professional interests;
- consult the employees of the Audit Company on matters arising during the provision of audit services on accounting and tax issues, internal control,
- audit procedures implementation, sufficiency of audit evidence, formulation of audit conclusions, etc.

A partner responsible for controlling inspection is appointed in the framework of an audit inspection of all companies. This partner must possess the necessary professional experience, be independent of the group of auditors, and should not be responsible for the project other than that related to the objective audit of financial statements and audit documentation. Among his tasks are the selective inspection of audit documents, the effectiveness of interaction with the customers, the accuracy of financial statements, the appropriate disclosure of information, and the main conclusions of the audit group.

The main result of the Company's work is providing an official audit conclusion to its client. Its format and content are determined by professional audit standards.

INTERNAL QUALITY CONTROL SYSTEM

MONITORING

The Audit Company “Aksonova & Associates” LLC is obliged to monitor the conformity of quality control policy and procedures (monitoring) to obtain a relevant assurance that its policy and procedures of quality control system are effective and adequate and that they will be adhered to in practice. Monitoring must include a constant review and evaluation of the quality control system of the Audit Company and periodic inspections of separately completed tasks.

We fulfil the requirements of the International Standard of Quality Control (ISQC) 1 in the sphere of monitoring..

The objective of monitoring the conformity of the policy and procedures of quality control is to provide the evaluation of the following:

- observation of professional standards, legal and regulatory requirements by the Audit Company;
- correctness of development and efficiency of implementation of the quality management system of the Audit Company;
- the implementation of the policy and procedures on quality control by the personnel of the Audit Company;
- correction (elimination) of identified inconsistencies

An order issued by the Director General appointed a qualified person who is an employee of the Audit Company and has sufficient experience and authority to conduct the monitoring process as a person responsible for conducting monitoring. Besides, the audit company ensures the monitoring using the involvement of an independent expert on the principle of peer review. The objects of monitoring are both the compliance of quality control policies and procedures with the established requirements, as well as the effectiveness of the quality control system of the Audit Company and individual audit tasks selected by the expert at random choice.

INTERNAL QUALITY CONTROL SYSTEM

Monitoring aspects include:

- Provision of relevant, reliable and timely information on the development, implementation and functioning of the quality management system so that deficiencies are corrected promptly;
- The determination of necessary corrective actions and improvements in the quality control system;
- The information of the relevant personnel of the Audit Company about the flaws detected in the system;
- The relevant personnel of the audit company must apply measures to timely implement the necessary changes in the quality control policy and procedures.

Monitoring helps to identify deficiencies in the quality management system (failure to set the quality objective necessary to achieve the goals of the quality management system; quality risks or a combination of risks; response or combination of response measures to make the system work effectively; other aspects of the quality management system by ISMS 1) to analyse the root causes of the identified deficiencies and develop an effective plan for corrective action (corrective measures) to prevent the reoccurrence of shortcoming in the future.

The efficiency and effectiveness of the quality management system, its impact on achieving the quality objectives in the quality management system, and the review of individual completed tasks are reviewed on a cyclical basis, at least once a year.

According to the results of an internal quality control system monitoring, a protocol is drawn up, and the Company’s employees are informed about the results. Recommendations on improving the quality control system are implemented in the Audit Company by introducing necessary changes to the quality control policy and procedures.

In addition to internal and external quality monitoring, the Company also offers its clients an official program in which they are proposed to present their responses concerning the quality of provided services. Obtained responses undergo a careful examination by the management of the Audit Company. There are also distinct regulations and procedures for processing clients’ complaints concerning the quality of work.

STATEMENT OF EFFICIENCY OF THE INTERNAL QUALITY CONTROL SYSTEM

The measures and procedures that form the basis of the Company's quality management system are designed to provide reasonable assurance that our Company complies with the requirements of current legislation and internal policies when performing audit tasks.

Given the inherent limitations of auditing, a quality management system is not designed to provide absolute assurance of compliance with laws and regulations. Still, it can assist in preventing and/or detecting non-conformities.

We are constantly looking for opportunities to improve all aspects of our operations and use the results of practice audits and other internal and external regulatory audits to improve our quality management system.

The Company's management certifies that monitoring and evaluation of the internal quality management system's compliance and effectiveness, and taking appropriate measures to eliminate any deficiencies, were carried out until December 31, 2025.

The Company's management assures that, in 2025, all measures to ensure independence specified in this Report were implemented and that an audit of compliance with the independence requirements was conducted.

Considering the existing performance of the Company's quality management system and the evidence presented, the Company's management confirms a sufficient level of assurance that the internal systems and the internal quality management system were operating effectively during 2025, enabling us to identify any areas for potential improvement promptly.

Olena Makeieva
Director General

SOCIAL RESPONSIBILITY

SOCIAL RESPONSIBILITY

Key social responsibility directions of the Audit Company “Aksonova & Associates” LLC are organisation management, human rights, labour practices, environment, sound business practices, community involvement and its development.

PRINCIPLES OF SOCIAL RESPONSIBILITY

Accountability. Accountability obliges the director to be responsible before the persons, control organisations (shareholders, founders, etc.), and the organisation to be accountable before controlling organisations on compliance with laws and regulations. In addition, accountability involves taking responsibility in case of harm, taking reasonable steps to eliminate damage and avoiding its relapse.

Transparency. We understand that organisations should be transparent in their decisions and activities that influence society and the environment. This means that organisations should disclose information on the policies, decisions, and actions of the company for which they are responsible.

Ethical behaviour. We agree that an organisation should behave ethically. Our activity is based on three values: honesty, fairness and integrity.

Respect for stakeholders’ interests. We respect, consider, and respond to the interests of our stakeholders and the views of stakeholders whose interests may be affected by our company's decisions and actions.

Adherence to the rule of law. We affirm that adherence to the rule of law is necessary. We comply with Ukraine's laws and regulations.

SOCIAL RESPONSIBILITY

In 2025, Audit Company «Aksonova and Associates” LLC paid taxes and fees to the budget of Ukraine in the amount of :

Name of tax / fee	thousand UAH
VAT	1 828,5
Personal Income tax	846,9
Military tax	235,3
Social contribution	1 032,1
Corporate Income tax	-
Total:	**3 942,8**

Compliance with international standards of conduct.

We adhere to international norms of conduct and the rule of law.

SOCIAL RESPONSIBILITY

Observance of human rights. We respect and observe human rights and recognise their importance and universality.

Our company initiates and organises many seminars, trainings and educational programs for accountants and auditors in Ukraine. The Audit Company “Aksonova & Associates” LLC, together with the International public organisation “Council of Independent Accountants and Auditors”, which started its activity in 2008, sets the following goals for itself:

- harmonisation of the Ukrainian legislation with the European Union law and its reformation with the use of the experience of the developed democratic states;
- participation in the development and implementation of the national socio-economic development programs, the implementation of cooperation with state authorities, local authorities, legal and/or physical;
- professional development of accountants and auditors and the dissemination of ethical behaviour standards among the professional community;
- improving the training and professional development system of accountants and auditors;
- raising the legal culture and legal consciousness of accountants and auditors, raising the role of accountants and auditors in society, and developing the market for accounting and auditing services in Ukraine.

SOCIAL RESPONSIBILITY

Business development is possible only in a socially positive environment. In return, society requires the observance of human values (environmental protection, positive economic and social influence of enterprises, etc.). For a successful and effective social corporate responsibility policy, the Audit Company “Aksonova & Associates” LLC constantly cooperates with the parties concerned, field-oriented and industry organisations, provides them with professional support and suggests effective forms of interaction.

An integral part of sustainable development is the proper functioning of organisations through the practical application of laws and regulations. Our company sets its goals to improve the legal framework of Ukraine and ensure a culture of compliance with legislation in accounting, taxation, and auditing. Having taken an active role in developing and improving draft laws, the company’s partners made a significant contribution to developing and implementing effective public policy and the growth of confidence in the national Audit. This is evidenced by the official Acknowledgement of the Ministry of Finance of Ukraine “For diligent work, high professionalism, responsible attitude to duty performance” and the Diploma of the State Tax Administration of Ukraine for a significant contribution to the construction of practical cooperation and structural interaction with the State Tax Service of Ukraine.

Our company uses the International Standard ISO 26 000:2010 to implement social responsibility projects on its own initiative. Acting in the public interest and addressing CSR, the Audit Company “Aksonova & Associates” LLC sets a significant task to maximise its contribution to our country's sustainable development.

INFORMATION ON AUDITORS' CONTINUING EDUCATION

The quality of audit services directly depends on the professionalism, training, and development of auditors. On October 30, 2020, the Procedure for Continuing Professional Training of Auditors №400 of 06.07.2020 came into force. According to this procedure, the minimum amount of continuous professional training of auditors is 120 hours for three consecutive years under the cumulative system, but not less than 20 hours per year.

We pay close attention to auditors' continuing professional development to ensure the high quality of audit, review, other assurance, and related services.

Our auditors and other specialists regularly:

- Attend seminars, round tables, conferences, and webinars, including internal workshops and trainings on professional skills development;
- Read professional publications on economic issues, accounting and auditing and use a professional library and corporate knowledge base containing ISA and IFRS, as well as internal rules, policies and procedures;
- Learn in practice, performing work tasks under the guidance of experienced colleagues and regularly receive feedback from line managers;
- They are trained, including ACCA DipIFR, to submit financial statements in accordance with IFRS in a single electronic format, such as XBRL.

PERSONS RESPONSIBLE FOR CORPORATE MANAGEMENT

OLENA MAKEIEVA
CEO

Auditor's certificate No. 005414, registration number in the APOB register 100498
makeieva@ap-center.com

Olena has over 28 years of experience in accounting, taxation and audit.

Education: She graduated from Vadym Hetman Kyiv National Economic University with a master's in accounting and auditing. She holds a PhD in Economics from the Vadym Hetman Kyiv National Economic University. ACCA Certificate in International Financial Reporting (DipIFR).

Specialisation: statutory audit, agreed audit procedures, tax consulting, international tax planning, Due Diligence Review.

Deputy Minister of Finance of Ukraine (2015-2016). Advisor to the Minister of Finance of Ukraine (2016-2018).

Languages: Ukrainian, English, German.

GGi
INDEPENDENT MEMBER

HANNA ZORINA
Executive Director

Auditor's certificate No. 005414, registration number in the APOB register 100501
zorina@ap-center.com

Anna has over 25 years of experience in accounting, taxation and auditing.

Education: Graduated from Vadym Hetman Kyiv National Economic University with a degree in accounting and auditing, Master's degree. CAP certificate.

Specialisation: statutory audit, agreed audit procedures, advising on tax legislation, and financial accounting.

Member of the NGO 'Council of Independent Accountants and Auditors'

Languages: Ukrainian, English.

GGi
INDEPENDENT MEMBER

LIUDMYLA AKSONOVA
Head of the Board of Directors

Auditor's certificate No. 005414, registration number in the APOB register 100497
aksonova@ap-center.com

Liudmyla is a distinguished Ukrainian economist and a leading taxation expert with over 41 years of experience in Ukraine's tax authorities.

Education: Graduated from the Kyiv University of National Economy with a degree in Finance and Credit.

Specialisation: accounting, auditing, tax consulting, professional training

President of the NGO ‘Council of Independent Accountants and Auditors’.

Languages: Ukrainian, English

NADIYA MAKOVETSKA
Regional representative in Lviv and the Western region

Auditor's certificate No. 005414, registration number in the APOB register 100693
Makovetska@ap-center.com

Nadiya has over 28 years of experience in accounting, taxation and audit.

Education: Graduated from the Ivan Franko National University of Lviv with a Master's in Accounting and Audit.

Specialisation: statutory audit, accounting, tax consulting, professional training

Member of the NGO ‘Council of Independent Accountants and Auditors’

Languages: Ukrainian, English

GGi INDEPENDENT MEMBER

OTHER POLICES

OTHER POLICES

- The Company has approved and published on its website a Gifts and Tokens of Appreciation Policy (the “No Gifts” Policy), which establishes clear rules and restrictions regarding the receipt of gifts, tokens of appreciation, and other material benefits by employees of Aksonova & Partners Audit Firm from clients, partners, and third parties, to ensure the independence and objectivity of audit services, preventing conflicts of interest, maintaining the firm’s professional reputation, and comply with the requirements of the applicable legislation of Ukraine.

  The Audit Company “Aksonova & Associates” LLC prohibits its employees from accepting any gifts or tokens of appreciation from clients, except for symbolic gifts that do not exceed the threshold set by applicable Ukrainian legislation.
- The Company has also approved and published an Anti-Corruption Policy on its website, which defines the principles, rules, and procedures for the prevention, detection, and counteraction of corruption in the Company’s activities. The purpose of this policy is to ensure the integrity and independence of audit activities, minimise the risk of corruption, and comply with the requirements of professional ethics and quality standards. The policy is binding on the Company’s employees, key management personnel, the Company’s partners, and engaged experts and consultants acting on behalf of the Company or providing services to the Company. The Company has appointed a responsible officer for compliance and anti-corruption matters.

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аудиторська фірма

THANK YOU FOR YOUR ATTENTION!

According to Art. 37 of the Law of Ukraine "On the Audit of Financial Statements and Audit Activity" dated December 21, 2017, No. 2258-VIII The transparency report is published together with the annual financial statements on the website of the subject of audit activity and remains available on this website for at least seven years from the day of its publication.

Audit Company “Aksonova & Associates” LLC
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