UVM-audit

У к р а ї н а
вул. Черняхівського 23-б к.171
м. Бровари

Chernyakhivskyi str. №23-b/171
Kyiv region
Brovary, Ukraine

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А У Д И Т

UA89 3808 0500 0000 0026 0042 7176 9
АТ «Райффайзен Банк ”

JS Postal Pensionary Bank
Swift: AVAL UA UK BRO
ac. 017-001180319

Тел./факс: 044 574-50-28
www.uvm-audit.org.ua

№ 5-07/2
03/04/26

INDEPENDENT AUDITOR’S REPORT

on the FINANCIAL STATEMENTS of

PUBLIC ORGANIZATION "INDEPENDENT ANTI-CORRUPTION COMMISSION (NAKO)"

as at 31 December 2025 and for the year then ended

Contents

NAKO
TI UKRAINE·TI-DS

№ NAKO-15.03-01 15 March 2026

MANAGEMENT'S STATEMENT OF RESPONSIBILITY FOR THE PREPARATION AND APPROVAL OF THE FINANCIAL STATEMENTS for the year ended 31 December 2025

Management of NGO "INDEPENDENT ANTI-CORRUPTION COMMISSION" is responsible for the preparation of a complete set of general-purpose financial statements that fairly present the financial position of the Organization as at 31 December 2025, as well as the results of its operations for the year then ended, in accordance with the National Accounting Regulations (Standards) of Ukraine (hereinafter referred to as NAR(S)).

In preparing the financial statements in accordance with NAR(S), management is responsible for:

- selecting appropriate accounting policies and applying them consistently;
- making reasonable accounting estimates and judgments;
- complying with the requirements of NAR(S) or disclosing, in the notes to the Company's financial statements, all material departures from NAR(S);
- preparing the financial statements in accordance with NAR(S) on a going concern basis, assuming that the Company will continue its operations in the foreseeable future (at least for 12 months following the reporting period).

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

- accounting for and disclosing in the financial statements all relationships and transactions with related parties;
- accounting for and disclosing in the financial statements all events occurring after the balance sheet date that require adjustment or disclosure;
- disclosing all claims related to litigation that have arisen or may arise in the foreseeable future;
- fair presentation in the financial statements of information on all loans granted or guarantees provided on behalf of management.

In addition, management of the Organization is responsible for:

- designing, implementing, and maintaining an effective system of internal control;
- maintaining accounting records in accordance with the legislation and accounting standards of Ukraine;
- taking measures within its competence to safeguard the Organization's assets;
- preventing and detecting fraud and other irregularities;
- those charged with governance are responsible for oversight of the Organization's financial reporting process.

The financial statements as at 31 December 2025, prepared in accordance with NAR(S), were approved on behalf of the Organization's management on February 06, 2026.

On behalf of the Organization's management:

Executive Director
Olena TREGUB

Україна * м.Київ * «НЕЗАЛЕЖНА АНТИКОРУПЦІЙНА КОМІСІЯ» Ідентифікаційний код 42733937 ГРОМАДСЬКА ОРГАНІЗАЦІЯ

Independent Anti-Corruption Commission | NAKO
Skoropadskoho St., 3, first floor, Kyiv, 02000
www.nako.org.ua | office@nako.org.ua

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№ 5-07/2
10/04/26

INDEPENDENT AUDITOR'S

REPORT

Opinion

We have audited the accompanying financial statements of PUBLIC ORGANIZATION "INDEPENDENT ANTI-CORRUPTION COMMISSION" (hereinafter referred to as the "NAKO"), which comprise the Balance Sheet as at 31 December 2025 and the Profit and Loss Statement for the year then ended.

In our opinion, the accompanying financial statements of PUBLIC ORGANIZATION "INDEPENDENT ANTI-CORRUPTION COMMISSION" as at 31 December 2025 have been prepared, in all material respects, in accordance with the National Accounting Regulations (Standards) of Ukraine and comply with the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" No. 996-XIV dated 16/07/1999 (as amended) with respect to the preparation of financial statements.

Basis for Opinion

We have conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibility under these standards is set out in the section “Auditor’s Responsibilities for the Audit of the Financial Statements” of our Report. We are independent of the NAKO in accordance with the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) and the ethical requirements applicable in Ukraine to our audit of the financial statements, 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 acceptable to use as a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to the impact of martial law on the NAKO operations. Without modifying our opinion on the financial statements, we note that the Organization operates in an environment of financial and economic crisis. As a result of the unstable situation in Ukraine, the Organization’s activities are subject to heightened risks.

The effects of the ongoing economic crisis and political instability in Ukraine, as well as the ultimate resolution of these circumstances, cannot be predicted with sufficient reliability and may adversely affect the economy of Ukraine and the Organization’s operating activities.

Management of PUBLIC ORGANIZATION "INDEPENDENT ANTI-CORRUPTION COMMISSION" has not identified material uncertainties that may cast significant doubt on the Organization’s ability to continue as a going concern and has applied the going concern assumption as the basis for accounting in the preparation of the financial statements.

At present, it is not possible to reliably assess the scale of the impact of these risks on the Organization’s future activities. Accordingly, the financial statements do not include adjustments that might result from such risks. Such effects will be reflected in the financial statements when they are identified and can be reliably measured.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements as at 31 December 2025. This section is presented in accordance with ISA 701 “Communicating Key Audit Matters in the Independent Auditor’s Report”. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not express a separate opinion on these matters.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the National Accounting Regulations (Standards) of Ukraine and the Law of Ukraine “On Accounting and

Financial Reporting", 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, where applicable, matters related to going concern, and using the going concern basis of accounting.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our goals are to obtain reasonable confidence that the financial statements as a whole do not contain material misstatement as a result of fraud or error, and to issue an auditor's report containing our opinion. Reasonable assurance is a high level of assurance, but it does not guarantee that an audit conducted in accordance with the ISA will always detect the material misstatement, if any. Misstatements may be the result of fraud or error: they are considered significant if, individually or collectively, as reasonably expected, they may influence the economic decisions of users made on the basis of these financial statements.

When performing an audit in accordance with ISA requirements, we use professional judgement and professional scepticism throughout the entire audit assignment.

In addition, we:

- identify and measure the risks of material misrepresentation of financial statements as a result of fraud or error, develop and execute audit procedures in response to these risks, and obtain audit evidence that is sufficient and acceptable to be used as a basis for our opinion. The risk of failure to detect material misrepresentation as a result of fraud is higher than for misrepresentation as a result of error, since fraud may include collusion, forgery, intentional omissions, incorrect statements, or disregard for internal control measures;
- develop an understanding of the internal control system associated with the audit in order to create auditing procedures consistent with the circumstances rather than express our opinion on efficiency of the internal control system;
- assess applicability of the accounting policies used and reasonability of the accounting measurements and disclosures made by the management staff;
- make the conclusion on the admissibility of the assumption of the management staff regarding the going concern basis as an accounting basis, and, based on the auditing evidence obtained, make the conclusion whether there is material uncertainty as to the events and conditions that could cast significant doubt on the Organization's ability to continue its operations on a going concern basis. If we conclude that there is such material uncertainty, we have to draw attention to the corresponding disclosures in the financial statements in the auditor's opinion, or, if such disclosure is improper, we have to modify our opinion. Our conclusions are based on the audit evidence obtained prior to the date of our auditor's report. However, future events or conditions may force the Organization to terminate its business on a going concern basis;
- assess the general presentation, structure and content of the financial statements, including the disclosures, as well as whether the financial statements show the transactions and events they are based on for the purposes of presentation.

We inform those charged with governance, in addition to the other matters, of the scheduled scope and time of the audit and the material auditing results, including any material defects of the internal control system detected during the audit.

We also provide the highest authority with a statement that we have complied with the relevant ethical requirements for independence, and inform them of all relationships and other issues that could reasonably be considered to affect our independence, as well as, where applicable, with regard to appropriate precautionary measures.

From the list of all issues that were provided to the highest authority, we identified those that were most important during the audit of the financial statements for the current period, i.e. those constituting the key audit issues. We describe these issues in our auditor's report, unless a legislative or regulatory act prohibits public disclosure of such an issue, or if, in extremely exceptional circumstances, we determine that such an issue should not be covered in our report, as the negative consequences of such coverage may predictably outweigh its usefulness to the public interest.

GENERAL INFORMATION ABOUT THE ORGANIZATION

Full name	**PUBLIC ORGANIZATION "INDEPENDENT ANTI-CORRUPTION COMMISSION (NAKO)"**
EDRPOU code	**42733937**
Legal form	PUBLIC ORGANIZATION
Certificate of state registration	Date and number of entry in the Unified State Register of Entities, Individual Entrepreneurs and Public Organizations: registration number: 1 000 70107 00030 85071. Date of state registration: 19.05.2021р.
Register of non-profit institutions and organizations	The date of inclusion of a non-profit organization in the Register, starting from which the term of continuous registration of a non-profit organization is determined: 13.02.2019. Date of assignment of non-profit status or its change: 13.02.2019. Sign of non-profit: 0032 - public associations
Place of state registration	MAIN DEPARTMENT OF DPS IN M. KYIV DPI IN SHEVCHENKIVSKY DISTRICT (SHEVCHENKIVSKY DISTRIC KYIV) Body identification code: 44116011 Information about depart register: EDRPOU Date of registration: 19.07.2006 Registration num 25835/29-2 07 Register of payers of a single contribution Date of registration: 13.02.2019 Registration number: 1926594600053

Activities:
94.99 Activities of other public organizations, n.e.c.

Responsible persons:

Executive Director - Olena Mykolaivna Tregub
Chief Accountant - Nina Savelievna Rakhilchuk

LLC «UVM – audit»

Full name: Limited Liability Company «UVM – audit».
Short name: "UVM-Audit" LLC. Legal entity identification code: 20587317.
Certificate of inclusion in the Register of Audit firms and auditors who provide audit services alone, № 2488, the decision of the Audit Chamber of Ukraine № 98 as of 26.01.2001., the decision of the Audit Chamber of Ukraine № 158 as of 26.01.2006., the decision of the Audit Chamber of Ukraine №224/3 as of 23.12.2010р. and decision of the Audit Chamber of Ukraine № 317/4 as of 26.11.2015р.
Information about the LIMITED LIABILITY COMPANY «UVM-audit» was included in the register of auditors and auditing entities in the section "AUDIT ENTITIES".
Director of Audit Firm UVM-Audit LLC Mykhailo Kuzub

Location: 07400, Brovary, str. Chernyakhivskogo 23-b, room 171.
Tel. (067) 99-236-66, www.uvm-audit.org.ua, e-mail: mkuzub@ukr.net

Basic information about the terms of the audit contract

The audit of the annual financial statements of the CHARITY ORGANIZATION «UKRAINIAN INSTITUTE ON PUBLIC HEALTH POLICY» as part of the balance sheet as of 12/31/2025 and the report on financial results for 2025 with the Agreement on the provision of audit services AGREEMENT No. 5-07
The period for which the inspection was carried out - 01.01.2025 - 31.12.2025.
Audit venue: 34a Yevhen Konovalets Street, office 2, Kyiv.

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Director of
LLC "Audit firm "UVM-audit"

/Mykhailo Kuzub/

Date of the Independent Auditor's Report: ***April 03, 2026***

BALANCE SHEET as at 31 December 2025

S0111007

Ідентифікаційний код ЄДРПОУ	42733937

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

Фінансова звітність мікропідприємства

			КОДИ		
		Дата (рік, місяць, число)	2026	02	06
Підприємство	ГРОМАДСЬКА ОРГАНІЗАЦІЯ "НЕЗАЛЕЖНА АНТИКОРУПЦІЙНА КОМІСІЯ "	за ЄДРПОУ	42733937		
Територія	м. Київ	за КАТОТТГ [1]	UA80000000000624772		
Організаційно-правова форма господарювання	ГРОМАДСЬКА ОРГАНІЗАЦІЯ	за КОПФГ	815		
Вид економічної діяльності	Діяльність інших громадських організацій, н.в.і.у.	за КВЕД	94.99		

Середня кількість працівників, осіб 2

Одиниця виміру: тис. грн з одним десятковим знаком

Адреса, телефон м. Київ, 01133, м.Київ, ВУЛИЦЯ ЄВГЕНА КОНОВАЛЬЦЯ , будинок 36 Д, офіс 23 +380673672999

1. Баланс

на 31.12.2025 р.

Форма N 1-мс Код за ДКУД 1801006

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Основні засоби:	1010	**0.0**	**0.0**
первісна вартість	1011	**635.8**	**693.3**
знос	1012	**(635.8)**	**(693.3)**
Інші необоротні активи	1090	–	–
Усього за розділом I	**1095**	**0.0**	**0.0**
II. Оборотні активи			
Запаси	1100	–	–
Поточна дебіторська заборгованість	1155	**25.4**	**36.6**
Гроші та їх еквіваленти	1165	**3780.0**	**2718.5**
Інші оборотні активи	1190	**7.9**	**75.8**
Усього за розділом II	**1195**	**3813.3**	**2830.9**
Баланс	**1300**	**3813.3**	**2830.9**

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Капітал	1400	–	–
Нерозподілений прибуток (непокритий збиток)	1420	–	–
Неоплачений капітал	1425	(–)	(–)
Усього за розділом I	**1495**	**0.0**	**0.0**
II. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	**3630.4**	**2218.7**
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	–	–
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	**160.4**	**536.4**
розрахунками з бюджетом	1620	**2.0**	–
розрахунками зі страхування	1625	**12.6**	–
розрахунками з оплати праці	1630	–	–
Інші поточні зобов'язання	1690	**7.9**	**75.8**
Усього за розділом III	**1695**	**182.9**	**612.2**
Баланс	**1900**	**3813.3**	**2830.9**

Profit and Loss STATEMENT for the year ended 2025

2. Звіт про фінансові результати

за **Рік 2025**

Форма N 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	–	–
Інші доходи	2160	**16278.3**	**17631.1**
Разом доходи (2000 + 2160)	**2280**	**16278.3**	**17631.1**
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(–)	(–)
Інші витрати	2165	(**16278.3**)	(**17631.1**)
Разом витрати (2050 + 2165)	**2285**	**16278.3**	**17631.1**
Фінансовий результат до оподаткування (2280 - 2285)	2290	**0.0**	**0.0**
Податок на прибуток	2300	(–)	(–)
Витрати (доходи), які зменшують (збільшують) фінансовий результат після оподаткування	2310	–	–
Чистий прибуток (збиток) (2290 - 2300 - (+) 2310)	**2350**	**0.0**	**0.0**

Керівник ____________ **О. М. ТРЕГУБ**
(підпис) (ініціали, прізвище)

Головний бухгалтер ____________ **Н. С. РАХИЛЬЧУК**
(підпис) (ініціали, прізвище)

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