



HELPING YOU THRIVE IN A CHANGING WORLD

Transparency Report 2024

MOORE GLOBAL NETWORK STATISTICS

\$5,1 bn

Total fee income
13% growth

37199

Partners & Staff

116

countries

234

firms

563

offices

“One of the key drivers of our growth is that we see clients increasingly choosing the reliability and quality of mid-tier networks like Moore. We have a clear focus on the mid-market and the reality is as our clients grow, we are growing. Our member firms are strong and they are growing thanks to the support of Moore Global.”

Anton Colella, Moore Global CEO

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A message from leadership

WE ARE PLEASED TO PRESENT OUR TRANSPARENCY REPORT FOR 2024

At a time of heightened attention from the state, society, and the international community, we at Moore Ukraine remain steadfast in our commitment to the highest standards of audit quality. Our quality management systems not only function effectively, but also are continuously improved to meet the demands of an evolving regulatory environment, particularly under martial law and economic transformation. We recognize that no system is infallible, but we are confident in our ability to promptly identify issues and resolve them efficiently.

Our active role in the reform of audit regulation in Ukraine demonstrates the flexibility of our team. We have participated in professional consultations, shared our vision, and provided recommendations for the industry's further development, always standing for transparency, accountability, and trust.

This year has been a milestone for our audit practice—we continue to grow alongside our clients who trust us in times of constant change. Openness, transparency, and analytical precision form the foundation of our partnerships. In a complex business environment, we not only respond to challenges but also help companies adapt and make strategically important decisions.

A key development in 2024 is our systematic preparation of teams for the new stage—sustainability auditing and non-financial reporting, which will soon become mandatory for large businesses. In a world where transparency and accountability play a crucial role, we are already investing in the professional development of our specialists to help businesses meet new standards and regulatory requirements.

The integration of artificial intelligence into our audit processes is another step toward enhancing efficiency. We use modern technology not as a replacement for professionalism but as a powerful tool to improve accuracy, speed, and depth of analysis.

We have demonstrated agility and strategic flexibility by swiftly implementing updated

Ukrainian regulatory requirements for information disclosure in consolidated reporting. This confirms our ability to support businesses in a rapidly changing environment and ensures compliance with international standards of transparency and corporate governance. Our team actively monitors global trends in financial and non-financial reporting to help our clients not just react to new challenges but turn them into opportunities for sustainable development and stakeholder trust.

This Transparency Report is not just a requirement—it reflects our principles of openness, responsibility, and a commitment to excellence. We want it to serve as proof of our reliability and a source of trust. At Moore Ukraine, we do not just comply with requirements—we strive to stay one step ahead to support you in a changing world and help build a stable future.

Thank you for your trust in Moore Ukraine!



ALEXANDER YAKOVLEV
Managing Partner of
MOORE UKRAINE, KYIV

General information

AF MOORE STEPHENS, LLC is a dynamic and highly professional audit and consulting company that always sticks to the highest standards. Our firm has been advising international businesses in Ukraine since 2002.

Right from the beginning our Company filled a niche in the Ukrainian audit market that is practically void: a local enterprise offering a broad array of high quality, international and local audit & accounting services. Our staff has in-depth cross border experience and a commitment to provide outstanding customer service.

OUR PROFESSIONAL SERVICES

- Audit of full set of financial statements prepared in accordance with applicable accounting framework, such as Ukrainian NAR(S)U and/or IFRS
- Audits of Group Financial Statements for consolidation purposes
- Audits of Single Financial Statements and Specific Elements
- A review engagement
- An agreed-upon procedures (AUP) engagement and Compilation of financial reports

- Consulting services on bookkeeping and compilation of financial reports
- Forensic audit
- Prevention; detection; and investigation of fraud; financial crime and other irregularities
- Investigating the nature and extent of the fraud or irregularity and any losses arising from it, identifying and quantifying any accounting misstatements
- Advising on changes to accounting or disclosures that may be required in the design and implementation of other remedial steps, including improvements in processes and controls to mitigate the risk of recurrence.
- Financial and tax accounting services
- Tax compliance review & Tax risk assessment
- Preparation and assessment of business-plans, budgets
- Financial analysis
- Advisory services in relation to choosing bookkeeping and tax accounting software; its integration with other business applications used or planned to be used by a company

Organizational, legal and ownership structure

The Audit Firm MOORE STEPHENS, Limited Liability Company, was registered on 28 August 2002. The certificate of state registration was issued by Shevchenkivskyi District State Administration in the city of Kyiv on 28 August 2002, Identification Code 32114367.

According to the requirements of the Law of Ukraine "On the Audit of Financial Statements and Auditing Activities" dated 21 December 2017 No. 2258-VIII, the registration number of the Audit Firm MOORE STEPHENS, LLC in the Register of Auditors and Audit

Entities, sections "Audit Entities", "Audit Entities entitled to conduct statutory audit of financial statements", "Audit Entities entitled to conduct statutory audit of financial statements of enterprises of public interest" is 3015.

The director of AF MOORE STEPHENS, LLC is Volodymyr Demchenko, whose registration number in the Register of Auditors and Audit Entities (section "Auditors") is 101566.

AF MOORE STEPHENS, LLC has neither branches, representative offices nor departments.

AF MOORE STEPHENS, LLC is 100% owned by two owners – Alexander Pavlovych Yakovlev - 99% (registration number in the Register of Auditors and Audit Entities (section "Auditors") is 101337) and Oleh Mykolaiovych Khodakivskyi is 1%.

The highest governing body of the Audit Firm is the General Meeting of Participants, which consists of the members or their representatives.

The executive body of the Company is the Director, who is appointed by the General Meeting of Participants. The management of the Audit Firm is carried out by the company's director, Volodymyr Demchenko.

#3015

The number 3015 corresponds to our inclusion in the register of audit entities with the right to conduct statutory audits of financial statements of companies that are objects of public interest.



About Moore Global

AF MOORE STEPHENS, LLC is a member of the Moore Global Network Limited, a global network of auditing, accounting, and consulting firms that unites 37,199 professionals across 116 countries.

The total revenue of Moore Global firms amounts to USD 5.13 billion. Membership in the network is governed by a special contractual agreement.

The Moore Global Network provides significant benefits for its employees, clients, and society as a whole. The network's goal is to support the development of each member firm, its employees, and clients while also contributing to the well-being of communities. Although member firms operate independently, they gain access to specialized resources, expertise, technology, and support, enabling them to deliver solutions on a global scale. As a result, member firms can effectively collaborate across various industries and disciplines, share knowledge and experience, and cultivate new leaders within their organizations.

For employees, the Moore network offers opportunities for professional development through joint training, educational programs, and performance evaluations. This helps attract and retain talented individuals who aspire to grow their careers in an international context. Additionally,

Moore Global's strategic plan, led by its Board, defines key development directions for the next two years, ensuring alignment among member firms around core values such as quality, innovation, and leadership development.

For clients, the Moore network provides access to innovative technologies and work methodologies that enable the effective resolution of business challenges on a global level, enhancing service quality and maximizing client benefits. Shared resources and international expertise help firms offer a broader range of solutions that meet the demands of the global market.

The network also promotes positive social impact through its Social Ambition strategy, which focuses on achieving meaningful social outcomes across all areas of the network's activities. This includes supporting initiatives that drive social projects and strengthen communities.

Thanks to these advantages, Moore Global serves not only as a key platform for professional growth and firm development but also as a driving force for positive change in the business environment and society as a whole.

NETWORK CHARACTERISTICS; ORGANIZATIONAL, LEGAL AND STRUCTURAL MECHANISMS

Head Office is located at the address: Fourth & Fifth Floors 14-15 Lower Grosvenor Place, London SW1W 0EX, United Kingdom

Moore Global Network Limited (MGNL), a company incorporated in accordance with the laws of England, provides no audit or other professional services to clients. Such services are provided solely by member firms of MGNL in their respective geographic areas. MGNL and its member firms are legally distinct and separate entities. They are not and nothing shall be construed to place these entities in the relationship of parents, subsidiaries, partners, joint ventures or agents. No member firm of MGNL has any authority (actual, apparent, implied or otherwise) to obligate or bind MGNL or any other MGNL member firm in any manner whatsoever.

Since 2007, AF MOORE STEPHENS, LLC has been a member of the Moore Global network.

Membership in Moore Global is governed by an agreement between AF MOORE STEPHENS, LLC and Moore Global Network Limited, which requires each member firm to comply with the Moore Network Charter and meet the network's professional services quality requirements.

The network is governed by the Global Council. Global Council members are elected by member

firms in accordance with the Moore Charter for a three-year term. Members of the Global Council are elected from all regions to ensure that they bring knowledge and expertise from all major global markets. The Global Board considers all strategic issues related to the network's activities and monitors the performance of the network's Executive Director and management, who implement the network's strategies.

MEMBER FIRMS OF THE MOORE GLOBAL NETWORK

For current information on the firms that are members of the Moore Global network, please visit: <https://www.moore-global.com/locations>

Information on the audit firms that are members of the audit network and registered in the European Union member states is provided in the Appendix I of this report.

The global revenue of Moore Global Network Limited from the provision of services for 2024 amounted to USD 5.1 billion.

The network does not collect information on net revenue from the provision of statutory audit services for financial statements and consolidated financial statements of member firms separately.

The companies located in the EU countries that provided statutory audit services and were members of the Moore Global network during the period from 01/01/2024 to 31/12/2024 are listed in the Appendix I.



ANDY ARMANINO
Chairman of Moore Global Network Limited

13%

The global revenue of the network has increased by more than 13% compared to the previous year.

Proudly Moore

OVER 22 YEARS OF EXPERT SERVICES IN UKRAINE

Our clients benefit from a stable and successful family-type business: reliability, originality, expert vision and long-term goals, cost savings, and the singularity of future generations. Our team of professionals has a deep understanding of local business specifics and strategic approaches at the international level.

TOP-NOTCH EXPERTS AND THEIR INTERACTION

Our organizational model consists of the professional collaboration of auditors, accountants, and consultants, as well as the administrative department. The use of cutting-edge technologies, combined with effective training methods and sustainable development technologies within our network, ensures a synergy between youthful enthusiasm and years of experience.

INTERNATIONAL EXPERIENCE

For more than 14 years, we have been a World Bank-approved auditor for the financial statements of World Bank-funded projects and grants.

AF MOR STEPHENS, LLC is also an ACCA accredited employer, which guarantees high standards of staff training and development. We provide a structured study of the concepts and principles of International Financial Reporting Standards (IAS and IFRS) and practical skills in their application. We invest significant resources in the professional development of our employees, which helps them to realize their potential and reach new heights in their career growth.



Sustainable development and corporate responsibility through ESG

In an era where environmental, social, and governance (ESG) considerations are reshaping industries globally, we are proud to reaffirm our commitment to aligning our practices with the most up-to-date sustainability standards of 2024.

OUR FIVE SUSTAINABILITY PILLARS

To meet the evolving demands of stakeholders and the planet, we have structured our strategy around five core pillars, each aligned with the latest ESG requirements and designed to drive meaningful impact:

1. EDUCATION, PEOPLE, AND DEVELOPMENT

We are committed to fostering lifelong learning and professional growth for our employees, partners, and communities. This includes offering training programs, skill-building workshops, and knowledge-sharing initiatives that empower individuals to thrive in an ever-changing world.

2. EQUITY, DIVERSITY, AND INCLUSION

Our focus is on creating a workplace and broader community that celebrates diversity, ensures equity, and promotes inclusivity. We strive to provide equal opportunities for all, eliminate bias, and embrace diverse perspectives to build stronger, more innovative teams.

3. THE NATURAL WORLD

Protecting the environment is at the heart of our sustainability strategy. This pillar encompasses initiatives aimed at conserving resources, reducing carbon emissions, implementing renewable energy solutions, and promoting biodiversity to safeguard our planet for future generations.

4. COMMUNITY CARE

We aim to build strong, resilient communities by supporting social causes, volunteering, and

engaging in programs that address local needs. From championing healthcare and education to fostering economic stability, we prioritize the well-being of the communities where we operate.

5. QUALITY AND TRANSPARENCY

Upholding the highest standards of integrity, we emphasize ethical practices, transparency, and accountability in all aspects of our operations. By fostering trust through open communication and measurable results, we ensure that our stakeholders remain informed and engaged in our sustainability journey.

PURSUIT OF ESG STANDARDS

In 2024, our company has taken proactive steps to comply with regulatory and industry expectations. By embedding ESG principles into our core business strategy, we have fostered a culture of accountability, innovation, and sustainability. This includes prioritizing renewable energy adoption, strengthening partnerships with diverse suppliers, and aligning our emissions reduction targets with global frameworks.

Our sustainability efforts are guided by our Sustainability Committee, which is responsible for managing and executing key initiatives and ensuring adherence to the firm's sustainability standards. Led by our Managing Partner, Alexander Yakovlev, the Committee maintains direct accountability by reporting to the firm's Senior Leadership Team (SLT), ensuring seamless alignment with our strategic goals.

We remain deeply committed to our sustainability strategy, achieving notable progress in 2024, particularly in advancing gender balance across our organization.

KEY INITIATIVES INCLUDE:

- Flexible Work Options: Offering robust support for adaptable working arrangements to meet individual needs.
- Inclusive Parental Benefits: Providing enhanced maternity leave starting from day one of employment.
- Equitable Pay Structures: Ensuring transparent compensation frameworks that actively address and reduce potential biases.
- EDI-Focused Audits: Conducting regular salary and career progression reviews through the lens of equity, diversity, and inclusion (EDI).

These efforts reinforce our position as an industry leader in fostering a balanced and inclusive workplace.

A HOLISTIC APPROACH

Our sustainability strategy emphasizes collaboration, both internally and externally. We are working closely with employees, partners, and stakeholders to co-create solutions that drive positive change. This integrated approach ensures that we continue to meet ESG expectations while delivering long-term value for our clients and communities.

As we move forward, we remain committed to addressing global challenges, fostering innovation, and creating value for all stakeholders while ensuring we leave a sustainable legacy for generations to come.

THE SUSTAINABILITY COMMITTEE IS CONSTITUTED AS FOLLOWS:



Alexander Yakovlev
Managing Partner
ESG (Chair)



Valeriia Bondarenko
Head of Advisory & Risk
Management



Alexey Yakovlev
Partner on Quality of
Audit Services



Oksana Vitovska
HR Director

Description of the quality management system of AF Moore Stephens, LLC

SYSTEM OF AUDIT QUALITY MANAGEMENT

The proper quality of audit services is ensured by the Company's internal quality management system, which meets the requirements of the International Standard on Quality Management (ISQM) 1 and provides reasonable assurance that:

- The Company and its employees comply with professional standards and applicable legal and regulatory requirements.
- The reports provided by the Company based on the results of the audit services are of high quality and appropriate in the specific circumstances.

During 2022, the Company implemented elements of the new quality management standards for audit services (ISQM 1, ISQM 2, ISA 220 (revised)), which became mandatory for use starting 15 December 2022.

The quality management system built in the Company includes eight components provided for by the new ISQM 1. For each of the above elements, the Company's internal regulations establish the relevant policies and procedures to ensure the appropriate quality of audit services.

1. THE FIRM'S RISK ASSESSMENT PROCESS

The Company's quality management system is based on a risk-based approach, which includes:

- Identification and understanding of the risks associated with the firm's operations, including strategic, operational, financial and regulatory requirements.
- Establishing a risk assessment framework that includes methodologies, tools, and criteria for assessing and prioritizing risks.
- Conducting periodic risk assessments to identify new and economically significant risks.

- Developing risk mitigation strategies and action plans to address identified risks.
- Implementation of control mechanisms to monitor the effectiveness of risk mitigation measures.
- Regular review and update of the risk assessment process to adapt to changes in the firm's environment and regulatory requirements.

The Company has established a Risk Management Committee consisting of experienced professionals who:

- 1) set goals for achieving quality indicators;
- 2) identify risks that affect quality and the causes of their occurrence;
- 3) develop and implement measures in response to the identified risks;
- 4) determine the residual risk and the likelihood of its impact on quality.

The Quality Management Committee reviews the identified risks in the event of significant changes in the operating environment, at least once a year.

2. GOVERNANCE AND LEADERSHIP

The Company's policies for this component provide for clear responsibilities to the Company's management for establishing and maintaining the quality management system (QMS). This includes appointing individuals who will be responsible for implementing the QMS, defining their roles and responsibilities, and providing them with the necessary authority and resources to perform their duties effectively. The Company's policies also include providing training to managers to effectively perform their duties, promoting a culture of ethical behavior and continuous improvement among the management team, regular evaluation of the effectiveness of management structures and introduction of changes, as necessary. The Company's key performance indicators (KPIs) for the management team have also been supplemented with relevant qualitative indicators.

3. RELEVANT ETHICAL REQUIREMENTS

Compliance with the relevant ethical requirements is ensured by creating and maintaining an ethical culture within the Company. This includes, inter alia, adopting a Code of Ethics that reflects relevant ethical principles and professional standards, ensuring that all employees are familiarized with and trained in ethical requirements, and implementing processes to monitor and address potential ethical violations or conflicts of interest. The Company has also implemented programs to educate staff on ethical responsibilities and the consequences of non-compliance; established mechanisms to report and resolve potential ethical violations or conflicts of interest; and regularly reviews and updates ethics policies and procedures to ensure they remain compliant with evolving standards and regulatory requirements.

In accordance with the Company's policies, training is conducted at least once a year for all employees, and each employee signs a statement of understanding of responsibility for violations of the relevant ethical requirements once a year.

4. ACCEPTANCE AND CONTINUANCE OF CLIENT RELATIONSHIPS AND SPECIFIC ENGAGEMENT

In response to this component, the Company has developed policies and procedures to assess the suitability of customers and specific engagements. These include establishing criteria for accepting and continuing customer relationships, conducting risk assessments to identify significant threats, and implementing appropriate measures to mitigate those risks. The Company monitors customer relationships and orders on an ongoing basis to identify any changes that may affect their suitability. In order to ensure the effectiveness of the process of accepting and continuing customer relationships, the Company regularly reviews and updates the process.

In response to the war, the Company decided to stop providing services to Russian and Belarusian legal entities and individuals, as well as to other sanctioned persons.

5. ENGAGEMENT PERFORMANCE

The Company's engagement policies and processes are designed to ensure that engagements are completed in accordance with certain professional standards and regulatory requirements. This means, inter alia, establishing policies and procedures for planning, executing and monitoring engagements, performing risk assessments, implementing quality controls and documenting the results of engagements. Conducting quality control and post-assignment evaluations to assess the effectiveness and compliance of assignments with the requirements, together with the implementation of a feedback mechanism to utilize lessons learned and improve the quality of future assignments, is key to the high quality of assignments performed.

In accordance with the Company's policies, the key audit partner is personally involved in all the most important stages of professional services. The key performance indicators of the partners mean, inter alia, the maintenance of appropriate quality documentation for the provision of professional services.

6. RESOURCES

The Company continuously assesses its resource needs, including human resources, technology, infrastructure and financial resources. For human resources, this includes developing and maintaining a competent and ethical workforce, including developing processes for recruiting, selecting and training staff, providing ongoing professional development opportunities, and implementing performance management systems to assess and monitor staff competence and ethical behavior.

One of the main tasks for the Company's management is also to ensure that the proper equipment and technologies are in place to efficiently fulfill orders and maintain quality. All audit tasks are performed using the CaseWare Working Papers software product, which is updated in a timely manner. The company also implements modern data analysis tools for processing large amounts of data, in particular CaseWare IDEA. The Company also has access to and uses methodological support from Moore Global, a global network of accounting firms.

7. INFORMATION AND COMMUNICATION

The Company has developed policies and procedures for the collection, processing, storage and transmission of information in a confidential and integrity-conscious manner. Effective communication channels for interacting with clients, employees and other stakeholders are continuously being implemented, and the effectiveness of communication processes is regularly evaluated and improvements made as necessary. The Company also uses a special information system, which is accessible through the Moore Global Network.

8. MONITORING AND REMEDIATION PROCESS

The Company has established regular internal monitoring aimed at assessing the effectiveness of the quality management system and identifying areas for improvement. The monitoring process includes periodic internal audits, management reviews, and quality control reviews conducted

by external parties. The Company's affiliation with the Moore Global Network of accounting firms assists the process of monitoring the quality management system through ongoing advisory and methodological support, as well as internal quality checks by the network's specialists.

The last audit by Moore Global Network Limited was conducted on 1 August 2017.

Monitoring also includes a process to address identified deficiencies or areas for improvement.

The Company's management's efforts with regard to the quality management system are aimed at integrating all the above components into a single and effective system. This includes developing a comprehensive QMS that includes each component of ISQM 1, ensuring that the components are interrelated and mutually supportive, as well as regular reviews and updates of the QMS to adapt to changes in the firm's environment and regulatory requirements. The Company adapts its action plans to specific circumstances, following the principles and requirements defined in ISQM 1.

Information on external audits of the quality management system

At the beginning of 2022, the audit firm AF MOORE STEPHENS, LLC passed an external audit of the quality control system of audit services, created in accordance with the audit standards, ethics and professional standards of auditors, legislative and regulatory requirements governing audit activities (decision of the Quality Assurance Inspectorate of 08 August 2022 No. 29-кя).

the Audit Chamber of Ukraine and have certificates from ACCA and CAP/CIPA examination networks. Our auditors and other employees receive training through seminars and workshops conducted by our experienced staff and leading experts from partner training centers. We also regularly assign our employees to seminars and courses conducted by professional organizations.

The scope of training includes knowledge of:

- professional standards and code of ethics;
- financial reporting standards;
- service delivery practices;
- regulatory framework of business activities;
- automation of accounting and audit processes.

LIST OF ENTERPRISES OF PUBLIC INTEREST THE SERVICES WERE PROVIDED TO

In 2024, AF MOOR STEPHENS, LLC did not provide statutory audit services to enterprises of public interest.

INFORMATION ON CONTINUING PROFESSIONAL DEVELOPMENT

Our experts have the experience and knowledge to provide high-quality services. They are certified by



Practices for auditor independence

The policy and procedures for ensuring independence are set out in the Policy and Procedures for Ensuring Independence and Internal Control over the Quality of Services Provided by AF MOORE STEPHENS, LLC and comply with the requirements of the Law of Ukraine “On the Audit of Financial Statements and Auditing Activities”.

The Company has identified the main categories of threats to independence, as well as procedures for their mitigation, including threats to Company’s own interest, valuation, threats to protection, threats to personal relations and threats to pressure.

Any information about actual or potential threats to independence should be communicated to the Managing Partner for decision-making on how to resolve the issue.

The documentation related to the assurance engagement should include a written confirmation from each member of the audit team, firstly, of the required level of independence at the initial stage of their engagement, and, secondly, of their maintenance of the required level of independence throughout the entire process of the engagement until the audit report is issued.

In order to comply with the ethical principles and requirements for independence, the staff of AF MOORE STEPHENS, LLC adheres to the mandatory principles and requirements, according to which it is prohibited to conduct an audit by an auditor

who has direct family relations with members of the management bodies or personal property interests in the audited entity, in other cases when the requirements for his independence are not met in accordance with ISAs and applicable law.

Each employee of AF MOORE STEPHENS, LLC involved in assurance engagements submits a Declaration of Independence at least once a year and informs the engagement team manager and the director of the company about existing threats to independence or inability to comply with ethical requirements.

The principles of rotation of the auditors involved in the statutory audit engagement are described in the relevant section. For engagements on a voluntary basis, the engagement partner or the person responsible for reviewing the quality control of the engagement, who has acted for the client in either of these roles for a total period of 10 years, in the absence of exceptional circumstances, shall be replaced by another partner no later than after the expiration of this period.

In order to assess threats to independence at the network level, Moore Global Network Limited administers and provides access to the Copernicus database, which identifies potential conflicts of interest of member firms’ clients and threats to independence. The database is populated by member firms through reports stored on Moore’s intranet.

REMUNERATION PRINCIPLES FOR KEY PARTNERS

The remuneration policy for partners and employees of MOORE STEPHENS, LLC is established by the employment contract between the employee and the company. The quality of work is an integral part of the performance evaluation indicators of the Company’s key partners and employees. In addition, the remuneration of the key audit partners is based on the Company’s income indicators in accordance with the financial results of each partner for the year, as well as on the individual role and personal contribution to the development of the Company.

ROTATION POLICY FOR KEY AUDIT PARTNERS AND AUDITORS INVOLVED IN THE STATUTORY AUDIT ENGAGEMENT

In accordance with the requirements of ISAs and the Law of Ukraine “On the Audit of Financial Statements and Auditing Activities”, AF MOORE STEPHENS, LLC ensures compliance with the policy and procedures for the rotation of key audit partners and auditors involved in the statutory audit engagement.

The key audit partners responsible for the statutory audit of the financial statements shall terminate their participation in the statutory audit of the financial statements of the company of public interest no later than seven years after the date of their appointment.

They are not entitled to participate in the performance of the statutory audit engagement of this company for the next three years. The mechanism of gradual rotation is applied in stages to specific individuals, not to the entire group performing the engagement. The duration of the statutory audit of financial statements is calculated starting from the first financial year, in accordance with the audit engagement letter, under which the audit entity is appointed for the first time to perform the statutory audit of the same company of public interest.

INFORMATION ON THE RELATED PARTIES OF THE AUDIT ENTITY

In accordance with the Law of Ukraine “On Audit of Financial Statements and Auditing Activities”, the related parties of AF MOORE STEPHENS, LLC are as follows:

MOORE STEPHENS OUTSOURCING, LLC (consulting services, accounting outsourcing);

MOORE STEPHENS CONSULTING, LLC (consulting on informatization issues);

Alexander Pavlovych Yakovlev (Founder of AF MOORE STEPHENS, LLC).

22+
years of experience in
professional services
rendering

Financial information

TYPE OF SERVICES	SCOPE OF SERVICES RENDERED, K UAH.
Revenues from the statutory audit of financial statements of public interest entities and entities belonging to a group of companies whose parent company is such entities for 2024.	-
Revenues from the statutory audit of financial statements of other legal entities.	2,678.3
Permitted non-audit services to public interest entities (tax reporting, management consulting, accounting and financial reporting, legal assistance, valuation services, etc.).	-
Revenues from the provision of initiative audit services	4,174.9
Related services	-
Revenues from the provision of non-audit services to other legal entities (tax reporting, management consulting, accounting, financial reporting, etc.).	720.5

MANAGEMENT CONFIRMATION

Taking into account the information on the quality management system provided above, as well as the conclusion of the regulatory authority, the management of the audit firm confirms with a reasonable level of assurance that the quality management system, including the policies on independence and continuous training of auditors, functioned effectively to maintain the appropriate level of quality of services in 2024.

24 March 2025

Director
AF MOORE STEPHENS, LLC

V. Demchenko

APPENDIX I

List of names of audit firms that are members of the Moore accounting network in the EU

during the period 01/01/2024-31/12/2024

Firms located in EU/EEA member states that performed statutory audits and were members of Moore Global during the period 01/01/2024-31/12/2024

Country	Town	Firm Name
Austria	Dornbirn	Dr. Rümmele Steuerberatung und
Austria	Amstetten	Wirtschaftsprüfung GmbH & Co KG (RTG)
Austria	Vienna	Inter Wirtschaftsprüfungs GmbH
Austria	Graz	Kroiss & Partner
		MOORE BG&P Wirtschaftsprüfung GmbH
		MOORE CENTURION Wirtschaftsprüfungs und
Austria	Vienna	Steuerberatungs GmbH
Austria	Salzburg	Moore Interaudit Wirtschaftsprüfung GmbH*
Austria	Salzburg	Moore Salzburg GmbH
Austria	Linz	Moore SKZ Wirtschaftsprüfung GmbH
Austria	Innsbruck	Moore SSK
Belgium	Brussels	Moore Belgium
Bulgaria	Sofia	Moore Bulgaria Audit OOD
Croatia	Zagreb	Moore Audit Croatia
Croatia	Varaždin	Moore Revidens d.o.o
Cyprus	Limassol	Moore Limassol Limited
Cyprus	Nicosia	Moore Stylianou & Co
Czech Republic	Prague	Moore Czech Republic
Denmark	Søborg	Inforevision
Finland	Tampere	Moore Idman Oy
France	Paris	Coffra
France	Dijon	ECA
France	Niort	Groupe Y
France	Lyon	Novances
France	Marseille	Odycé
Germany	Stuttgart	BW Partner
Germany	Hamburg	Moore BRL GmbH
Germany	Frankfurt am Main	Moore Frankfurt AG
Germany	Munich	Moore INTARIA GmbH
Germany	Kassel	Moore Ludewig AG
Germany	Duisburg	Moore Rhein-Ruhr GmbH
Germany	Mannheim	Moore Treuhand Kurpfalz GmbH
Germany	Dortmund	Moore Westfalen AG
Germany	Hannover	Schweinert & Peters PartGmbH
Germany	Augsburg	SONNTAG
Gibraltar	Waterport	Moore Stephens Limited
Greece	Piraeus	Moore
Hungary	Budapest	Moore Hungary
Ireland	Dublin	Moore
Ireland	Limerick	Moore
Italy	Reggio Emilia	Axis S.r.l
Italy	Bolzano	Bureau Plattner
Italy	Padova	DF Audit S.p.A.
Italy	Milan	Moore Professionisti Associati Srl Stp
Italy	Milan	Reviprof S.p.A.
Italy	Bologna	Uniaudit s.r.l.
Latvia	Riga	Vilson SIA
Lithuania	Vilnius	Moore Mackonis UAB
Luxembourg	Livange	Moore Audit SA
Malta	Birkirkara	Moore
Netherlands	Rotterdam	Moore DRV
Netherlands	Amsterdam	Moore MKW BV
Norway	Oslo	Moore AS
Poland	Gdańsk	Moore Polska

Portugal	Lisbon	Moore Stephens & Asociados SROC
Romania	Bucharest	Moore Assurance & Advisory
Romania	Bucharest	Moore Audit One SRL
Slovakia	Bratislava	Moore BDR s. r. o.
Spain	Barcelona	Moore Addveris Auditores y Consultores, S.L.P
Spain	Bilbao	MOORE AMS AUDITORES, S.L.
Spain	Madrid	Moore Corporativa, S.L
Spain	Oviedo	Moore Fidelitas Auditores SL
Spain	Valencia	Moore Ibergrup SAP
Spain	Zaragoza	Moore LP SL
Spain	Sevilla	MOORE SP AUDITORES, S.L.
Spain	Marbella	Moore SP SL
Sweden	Stockholm	Moore Allegretto AB
Sweden	Gothenburg	Moore KLN AB
Sweden	Gothenburg	Moore Ranby AB

APPENDIX II

Financial statements

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

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність мікропідприємства

Підприємство	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "АУДИТОРСЬКА ФІРМА "МООР СТІВЕНС"	Дата(рік,місяць,число)	2025	01	01
Територія	м. Київ	за ЄДРПОУ	32114367		
Організаційно-правова форма господарювання	Товариство з обмеженою відповідальністю	за КАТОТГГ 1	UA8000000000010786		
Вид економічної діяльності	Діяльність у сфері бухгалтерського обліку й аудиту; консультування з питань оподаткування	за КОПФГ	240		
Середня кількість працівників, осіб	20	за КВЕД	69.20		
Одиниця виміру:	тис. грн. з одним десятковим знаком				
Адреса, телефон	проспект Перемоги, буд. 68/1, оф. 62, ШЕВЧЕНКІВСЬКИЙ р-н, м. КИЇВ, 03113, Україна				2061030

1. Баланс на **31 грудня 2024** р. **Форма № 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	68,8	55,5
первісна вартість	1011	387,9	411,6
знос	1012	(319,1)	(356,1)
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	68,8	55,5
II. Оборотні активи			
Запаси	1100	-	-
Поточна дебіторська заборгованість	1155	38,7	90,0
Гроші та їх еквіваленти	1165	2 018,1	1 385,9
Інші оборотні активи	1190	330,5	638,4
Усього за розділом II	1195	2 387,3	2 114,3
Баланс	1300	2 456,1	2 169,8

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Капітал	1400	18,5	18,5
Нерозподілений прибуток (непокритий збиток)	1420	32,9	(4 048,9)
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	1495	51,4	(4 030,4)
II. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	603,4	578,4
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	1 595,7	-
розрахунками з бюджетом	1620	205,6	200,1
розрахунками зі страхування	1625	-	-
розрахунками з оплати праці	1630	-	-
Інші поточні зобов'язання	1690	-	5 421,7
Усього за розділом III	1695	1 801,3	5 621,8
Баланс	1900	2 456,1	2 169,8

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	7 573,7	8 338,8
Інші доходи	2160	2 020,5	1 414,7
Разом доходи (2000 +2160)	2280	9 594,2	9 753,5
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(6 018,9)	(4 612,8)
Інші витрати	2165	(7 657,1)	(6 808,7)
Разом витрати (2050 +2165)	2285	(13 676,0)	(11 421,5)
Фінансовий результат до оподаткування (2280 – 2285)	2290	(4 081,8)	(1 668,0)
Податок на прибуток	2300	(-)	(-)
Витрати (доходи), які зменшують (збільшують) фінансовий результат після оподаткування	2310	-	-
Чистий прибуток (збиток) (2290 – 2300 – (+) 2310)	2350	(4 081,8)	(1 668,0)

ЕП Демченко
Володимир
Іванович

Керівник

(підпис)

В. І. Демченко

(ініціали, прізвище)

Головний бухгалтер

(підпис)

В. І. Демченко

(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

Підписи:

Печатка Державна податкова служба України. "ОТРИМАНО" 43005393
"Шлюз захисту" Шлюз Держстат 37507880

Текст:

Підприємство: 32114367 ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "АУДИТОРСЬКА
ФІРМА "МООР СТІВЕНС"

Звіт: 1-мс, 2-мс. Фінансова звітність мікропідприємства

За період: Рік, 2024 р.

Звіт доставлено до Системи електронного звітування органів
державної статистики України 25.02.2025 у 17:41:16

Реєстраційний номер звіту:

9003737114 (800100032114367S011100710000343122024.XML)

Звіт відповідає формату, визначеному Держстатом України.

Кваліфіковані електронні підписи перевірено.

Звіт прийнято для подальшої обробки. У випадку виявлення
помилки при здійсненні обробки даних звіту в органах
державної статистики та (або) необхідності надання уточнень
Вам буде повідомлено додатково.

Відправник: Система

електронного звітування органів державної статистики України

You are warmly welcome to reach out to us via the contact information below for any further details:

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