



MOORE

# RESILIENCE THAT DRIVES RESULTS

Transparency Report  
2025

## MOORE GLOBAL: SCALE IN NUMBERS

**\$5,3** BN  
GLOBAL NETWORK  
REVENUE

**37054**  
EMPLOYEES  
WORLDWIDE

**119**  
COUNTRIES  
OF PRESENCE

**234**  
FIRMS IN  
THE NETWORK

**568**  
OFFICES



«Receiving the ‘Network of the Year’ award at the IFAA 2025 is a significant milestone for the entire Moore family. This recognition reflects the quality, dedication, and collaboration that define our global network, as well as the outstanding work of our member firms and our people around the world.»

Vivienne Muir  
Chief Operating Officer,  
Moore Global

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MOORE



«2025 confirmed that resilience is not only the ability to respond to challenges, but also the ability to maintain the quality of decisions, the pace of work, and a focus on results. It is this approach that enables us to maintain stable processes and ensure high quality of services even in conditions of constant uncertainty.»

#### ALEXANDER YAKOVLEV

MANAGING PARTNER, MOORE KYIV, UKRAINE

## Resilience That Drives Results

2025 became an example of resilience and strength. We learned to operate in conditions of constant challenges — taking into account both external factors and the needs of people, while maintaining focus on our commitments and projects. Thanks to the efforts of the entire team and well-coordinated processes, we were able not only to preserve stability in our operations but also to achieve a number of key results.

In particular, in the summer of 2025, we once again passed a quality control system review, which confirmed that our processes and approaches meet established requirements. Together with regular reviews within the Moore Global network, this provides assurance of the quality of our services and processes — both in Ukraine and at the international level.

Training and development of our team became one of our key priorities. We focused on new technologies and modern working methodologies, leveraging developments within the Moore Global network, as well as the experience and solutions of colleagues from other countries, integrating them into our own programs. The exchange of experience and training tools enabled us to build a systematic approach to learning and to maintain a high level of quality and technological readiness in service delivery in line with international standards and modern technological solutions.

In 2025, the company joined the European Business Association. This enabled us to take an active part in professional dialogue with regulators and the international community, contribute to the discussion of regulatory changes, and strengthen support for clients — particularly international businesses — by representing their interests. The election of the Managing Partner of Moore Kyiv, Ukraine as Co-Chair of the EBA Currency Regulation and Financial Services Committee expanded our team's ability to contribute expertise in financial regulation, strengthen trust from the partner community, and participate in shaping decisions important for the development of the Ukrainian market — both today and in the recovery period.

A landmark event for the entire Moore Global community was receiving the “Network of the Year” award at the International Accounting Forum and Awards 2025 (IAFA 2025) in London. This high recognition reflects the outstanding results delivered by our member firms and teams worldwide, as well as our shared commitment to quality, innovation, and practical outcomes. We are proud to be part of this achievement and to represent Moore's values in Ukraine.

We have significantly strengthened cooperation with members of the Moore international network. A substantial part of this work involved donor-funded projects with international organizations implementing humanitarian missions, the number of which has notably increased with the support of the network.

Despite the fact that autumn and winter became a serious test — difficult weather conditions, large-scale attacks, and power supply disruptions significantly impacted workload and overall emotional state — we maintained focus and stability in our work. In these conditions, the team and management focused on supporting people: a flexible approach to work, attention to individual needs, and rapid response to complex situations became part of everyday practice. The principles of the Mindful Business Charter, which the Moore global network joined in 2024, played an important role in this, helping to systematically address stress reduction and team support. This made it possible to maintain internal resilience and uphold a high level of service quality even in challenging conditions.

2025 once clearly demonstrated that resilience is not about circumstances, but about approach. The ability to work together, adapt quickly, and maintain focus remains the foundation of our resilience, enabling us not only to overcome challenges but also to maintain stable service quality and achieve strong results.

Alexander Yakovlev,  
Managing Partner of Moore Kyiv, Ukraine

# General Information

**AF MOORE STEPHENS, LLC is a dynamic and highly professional audit and consulting company that is continuously developing and has been operating in the Ukrainian market since 2002.**

From the outset, the company has occupied a distinct niche in the Ukrainian audit market, offering a broad range of high-quality accounting and audit services to both local and international companies. Our team has extensive experience and expertise in delivering services at an international level.

## OUR PROFESSIONAL SERVICES

- Audit of full set of financial statements prepared in accordance with applicable accounting frameworks, including IFRS and/or Ukrainian National Accounting Standards (NAS).
- Audits of Group Financial Statements for consolidation purposes.
- Audits of Single Financial Statements and specific elements.
- Review engagements.
- Agreed-upon procedures (AUP) and compilation of financial statements.
- Advisory services on accounting and preparation of financial statements.
- Internal audit.
- Prevention, detection and investigation of financial and other irregularities.
- Development of recommendations for the implementation of preventive control measures aimed at improving processes and mitigating risks.
- Recommendations on changes to accounting policies and disclosures.
- Advisory services in relation to financial and tax accounting.
- Assessment of the effectiveness and compliance of internal control and management systems.
- Financial analysis.
- Preparation of audit, financial, economic, accounting and tax expert opinions in the field of financial and business activities, accounting and taxation.

# Organizational, legal and ownership structure

The Audit Firm AF MOORE STEPHENS, LLC was registered on 28 August 2002. The certificate of state registration was issued by the Shevchenkivskyi District State Administration in the city of Kyiv on 28 August 2002. Identification code: 32114367.

According to the Law of Ukraine “On the Audit of Financial Statements and Audit Activities” No. 2258-VIII dated 21 December 2017, the registration number of AF MOORE STEPHENS, LLC in the Register of Auditors and Audit Entities, in the sections “Audit Entities”, “Audit Entities entitled to conduct statutory audits of financial statements”, and “Audit Entities entitled to conduct statutory audits of financial statements of public-interest entities” is 3015.

The Director of AF MOORE STEPHENS, LLC is Volodymyr Demchenko, registered in the Register of Auditors and Audit Entities under No. 101566.

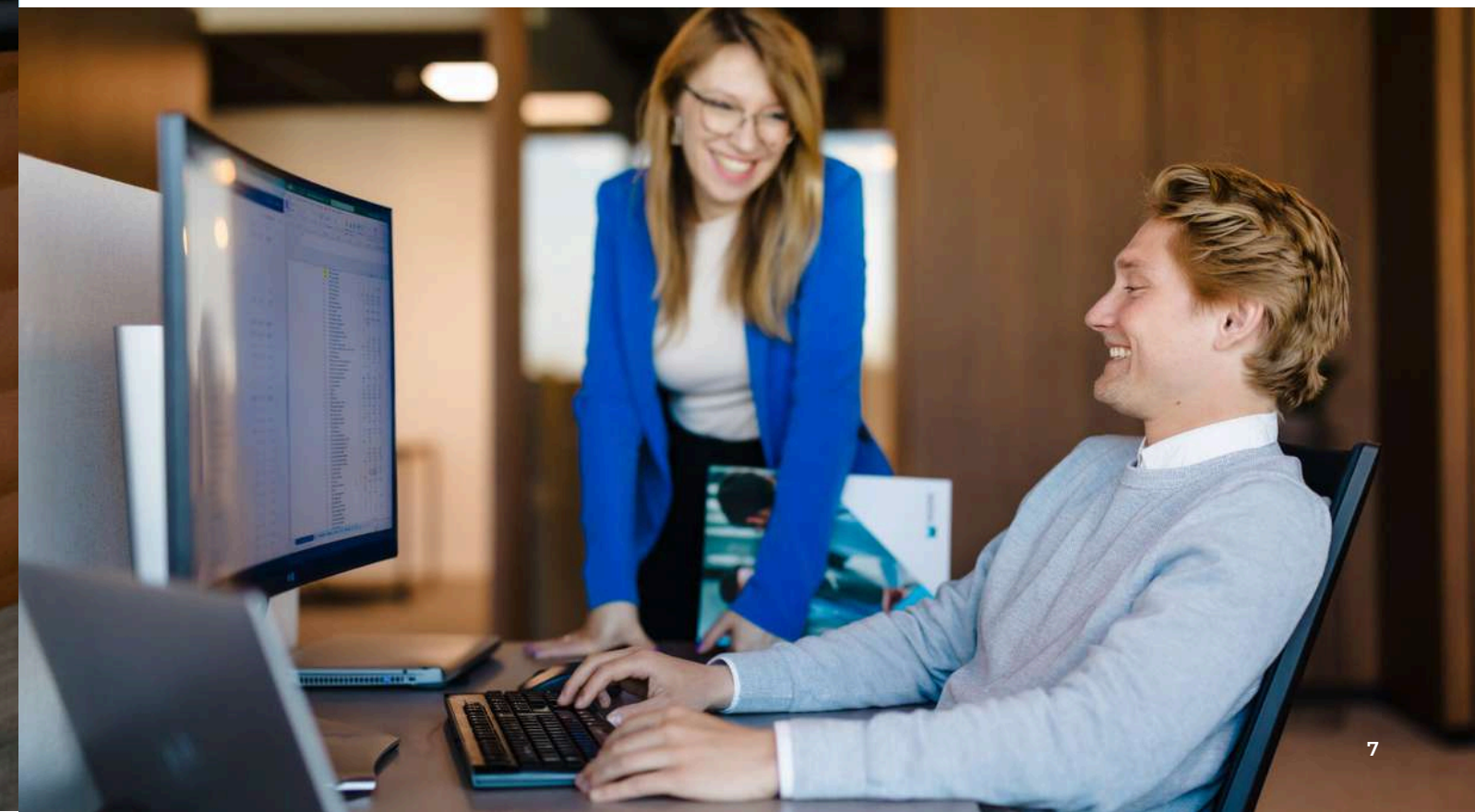
AF MOORE STEPHENS, LLC has neither branches nor representative offices.

**Registration No. 3015 confirms the inclusion of the Company in the Register of Audit Entities authorised to conduct statutory audits of financial statements of companies that are public-interest entities.**

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

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

The executive management of the Company is carried out by the Director, appointed by the General Meeting of Participants.



# About Moore Global

**AF MOORE STEPHENS, LLC is a member of the Moore Global Network Limited — a global network of audit, accounting and consulting firms that brings together more than 37,000 professionals across 119 countries worldwide.**

The total revenue of Moore Global firms amounts to USD 5.3 billion. Membership in the network is governed by a special agreement.

The Moore Global network provides significant benefits for both employees and clients. Its objective is to support the development of member firms, their employees and clients, as well as the communities in which they operate. This is achieved by providing access to specialized resources, expertise, technology and practical experience.

Member firms are able to collaborate effectively across different sectors and disciplines, share knowledge and experience, and foster the development of new leaders within their organizations.

For employees, the Moore network offers opportunities for professional development through joint training, educational programs and performance evaluation. This helps to attract and retain talented professionals who aspire to build an international career.

In addition, Moore Global's strategic plan, approved by the Board, defines key development priorities for the network for the next two years, including alignment of member firms' activities with common strategic priorities, as well as commitments to quality, innovation and leadership development.

For clients, the Moore Global network provides access to innovative technologies and modern working methodologies, enabling the effective resolution of business challenges at a global level, enhancing service quality and creating additional value.

Shared resources and international experience enable firms to deliver a wide range of solutions that meet the demands of the global market.

The network also places strong emphasis on social impact through its Social Ambition strategy, aimed at achieving positive social outcomes across all areas of activity. This includes supporting initiatives that contribute to the development of social projects and strengthening communities.

In this way, Moore Global serves not only as a platform for professional growth and development of its member firms, but also as a key driver of positive change in the business environment and society as a whole.

## NETWORK CHARACTERISTICS AND ORGANIZATIONAL, LEGAL AND STRUCTURAL FRAMEWORK

The head office of Moore Global Network Limited is located in London, United Kingdom (London SW1W 0EX, 14–15 Lower Grosvenor Place).

Moore Global Network Limited is a company incorporated under the laws of England and does not provide audit or other professional services to clients. Such services are provided exclusively by member firms of the network in their respective geographic regions.

Member firms are separate and independent legal entities and are not partners or agents of one another. Each firm operates independently and is responsible for the services it provides. No member firm bears responsibility for the actions or services of other member firms.

AF MOORE STEPHENS, LLC has been a member of the Moore Global Network Limited since 2007 and complies with the network's Charter and professional service quality requirements.

The network is governed by the Global Council, whose members are elected by member firms in accordance with the Moore Global Charter for a three-year term. The Council includes representatives from all regions, ensuring the integration of knowledge and experience from global markets. The Global Council defines the strategic directions of the network and monitors the performance of the Executive Director and the network's management.

## FIRMS THAT ARE MEMBERS OF THE MOORE GLOBAL AUDIT NETWORK

Up-to-date information on the member firms of the Moore Global network is available at: <https://www.moore-global.com/locations>

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

## NET REVENUE FROM STATUTORY AUDIT SERVICES OF FINANCIAL STATEMENTS AND CONSOLIDATED FINANCIAL STATEMENTS

The global revenue of Moore Global Network Limited from the provision of services in 2025 amounted to USD 5.3 billion.

Information on net revenue from the provision of statutory audit services of financial statements and consolidated financial statements is not collected separately by the network from its member firms.

The list of companies in EU countries that provided statutory audit services and were members of the network during the period from 01/01/2025 to 31/12/2025 is presented in Appendix I.

Moore Global Recognized as Network of the Year at IAFA 2025



# Moore in Ukraine: trusted expertise for confident growth

## 23 YEARS OF SUPPORTING BUSINESS

Since 2002, we have been providing expert audit, tax, advisory and IT solutions for businesses in Ukraine, helping them make informed decisions and achieve strategic goals in a dynamic and complex environment. Our work is focused on sustainable development and creating long-term value.

## GLOBAL EXPERTISE

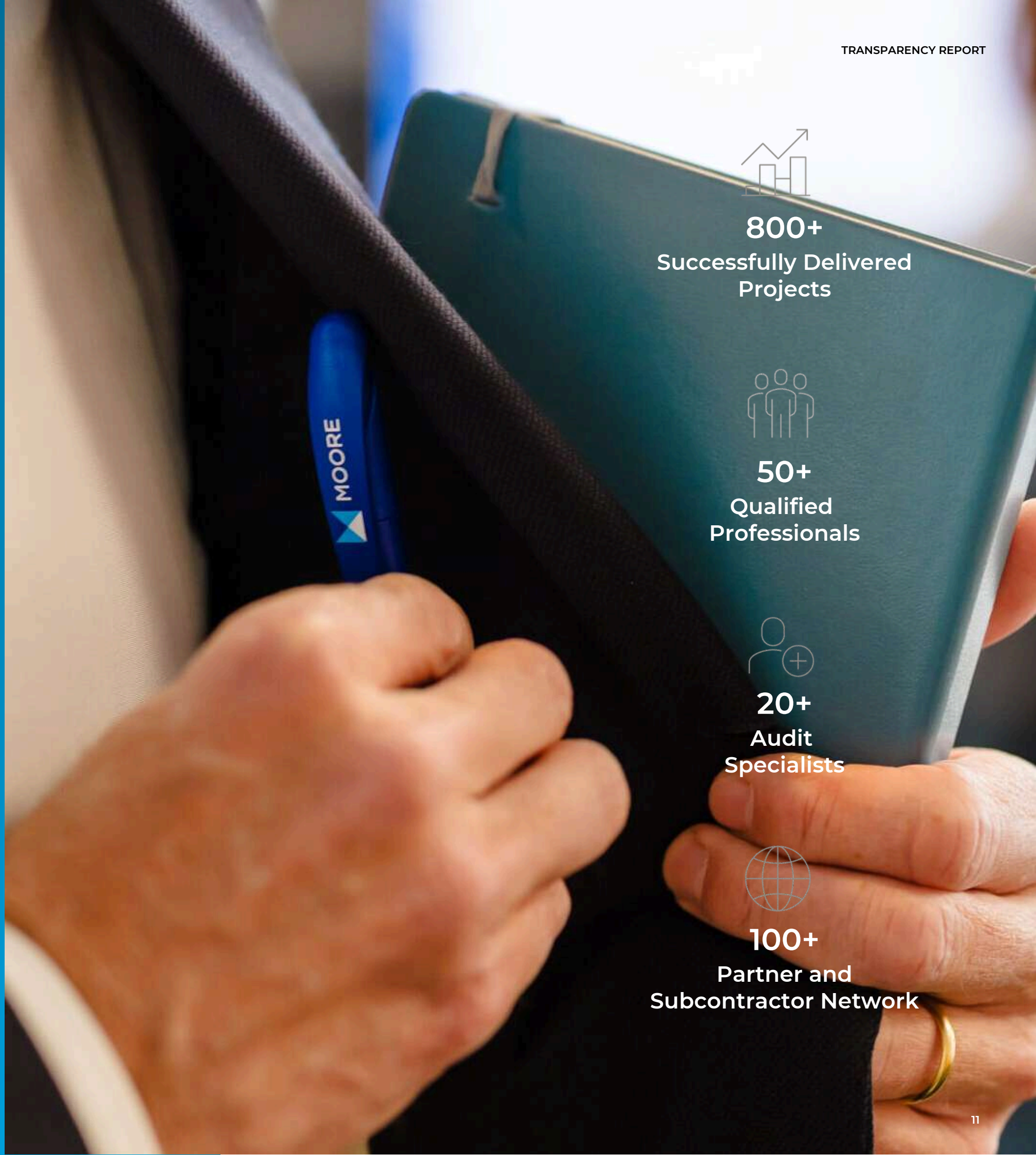
We combine global standards with a deep understanding of the Ukrainian context, transforming insights into practical solutions. This approach ensures sustainable growth and opens up new opportunities for business.

## COMPREHENSIVE SOLUTIONS

A wide range of services and industry expertise enables us to create comprehensive solutions for businesses of any scale. By combining knowledge across different areas and countries, our teams help assess all aspects of a business and identify effective solutions for sustainable growth.

## STRATEGIC PARTNERSHIP

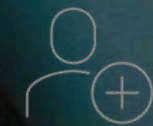
Moore supports businesses as a strategic partner, working side by side with clients and helping them achieve sustainable results in the long term. This approach allows us to jointly create long-term value and deliver a clear and effective client experience.



**800+**  
Successfully Delivered  
Projects



**50+**  
Qualified  
Professionals



**20+**  
Audit  
Specialists



**100+**  
Partner and  
Subcontractor Network

# Sustainable development and corporate responsibility through ESG

In an era where environmental, social and governance (ESG) factors are transforming industries worldwide, we strive to ensure that our practices align with the most up-to-date sustainability standards.

## FIVE PILLARS OF SUSTAINABLE DEVELOPMENT

In response to the evolving expectations of stakeholders and society, we have structured our strategy around five key pillars. Each of them aligns with ESG requirements and is aimed at achieving meaningful results.

### 1. EDUCATION, PEOPLE AND DEVELOPMENT

We promote continuous learning and professional growth for our employees, partners and communities. This includes training programs, workshops and knowledge-sharing initiatives that support success in a changing environment.

### 2. EQUITY, DIVERSITY AND INCLUSION

We foster a workplace and community that value diversity, ensure equal opportunities and promote inclusion. We strive to eliminate bias, support equity and incorporate diverse perspectives to build stronger and more innovative teams.

### 3. THE NATURAL WORLD

Environmental protection is a core element of our sustainability strategy. This area includes initiatives focused on conserving natural resources, reducing carbon emissions, adopting renewable energy sources and supporting biodiversity.

### 4. COMMUNITY CARE

We aim to develop strong and resilient communities by supporting social initiatives, volunteer projects and programs that address local needs. From healthcare and education to strengthening economic stability, we place community well-being at the center of our efforts.

### 5. QUALITY AND TRANSPARENCY

By adhering to the highest standards of ethics, we emphasize transparency and accountability in all aspects of our operations. Through open communication and measurable results, we build trust and ensure stakeholder engagement in our sustainability journey.

## ESG COMPLIANCE

We systematically integrate ESG principles into our business strategy, ensuring compliance with regulatory and industry requirements. This enables us to build a culture of responsibility, innovation and sustainable development.

Our approach includes the development of energy-efficient solutions, strengthening partnerships with suppliers and aligning emission reduction goals with global standards.

Sustainability initiatives are coordinated by the Sustainability Committee, which is responsible for managing key projects and ensuring compliance with corporate standards. Under the leadership of Managing Partner Alexander Yakovlev, the Committee reports to the Senior Leadership Team (SLT), ensuring alignment with the Company's strategic objectives.

We remain firmly committed to implementing our sustainability strategy and achieving tangible results in people development by investing in learning and creating a modern working environment.

## KEY INITIATIVES INCLUDE:

**Flexible work arrangements:** providing support for adaptable working formats in line with employees' individual needs.

**Enhanced parental benefits:** implementation of improved parental leave from the first day of employment.

**Equitable pay structures:** ensuring transparent compensation mechanisms to minimize potential bias.

**EDI-focused audits:** regular review of salaries and career progression through the lens of equity, diversity and inclusion.

The integration of sustainability principles into our daily operations allows us not only to respond to challenges but also to shape an environment for responsible growth of business and society as a whole.

## PARTICIPATION IN GLOBAL INITIATIVES

We are proud of our active participation in the Moore Global Social Ambition program, where our internal social ambassadors implement proactive initiatives, including Women in Leadership and Treadom.

These initiatives strengthen our corporate culture and embed sustainability principles both in internal processes and in our interactions with clients and communities.

## IMPACT AND PARTNERSHIP

Our sustainability strategy is built on partnership — both within the company and beyond. We actively collaborate with employees, partners and stakeholders, jointly developing solutions that drive positive change.

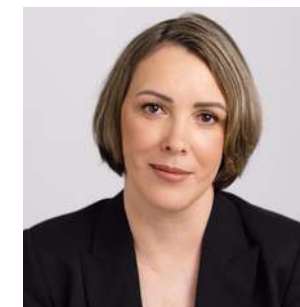
We will continue to respond to global challenges, fostering innovation and creating value for all stakeholders, ensuring sustainable development for future generations.

## THE SUSTAINABILITY COMMITTEE IS CONSTITUTED AS FOLLOWS:



**ALEXANDER YAKOVLEV**

Managing Partner, ESG (Chair)



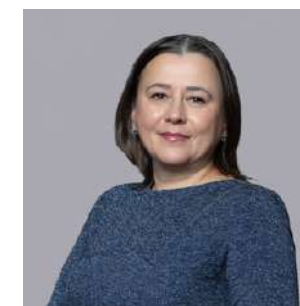
**VALERIIA BONDARENKO**

Head of Advisory & Risk Management



**ALEXEY YAKOVLEV**

Head of Ethics



**OKSANA VITOVSKA**

HR Manager

# QUALITY MANAGEMENT SYSTEM OF AF MOORE STEPHENS, LLC

## QUALITY MANAGEMENT SYSTEM FOR AUDIT SERVICES

The quality of audit services is ensured by the internal quality management system implemented within the Company, which complies with the requirements of International Standard on Quality Management 1 (ISQM 1) and provides reasonable assurance that:

- the Company and its personnel comply with professional standards, as well as applicable legal and regulatory requirements;
- reports issued by the Company based on the results of audit engagements are appropriate in the circumstances and of high quality.

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 from 15 December 2022.

The quality management system implemented in the Company consists of eight components provided for by ISQM 1. For each of these components, internal regulations establish relevant policies and procedures aimed at ensuring the quality of audit services.

## 1. RISK ASSESSMENT PROCESS IN THE COMPANY

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

- identification and understanding of risks related to the Company's operations, including strategic, operational, financial and regulatory risks;
- establishment of a risk assessment framework, including methodologies, tools and criteria for evaluating and prioritizing risks;
- conducting periodic risk assessments to identify new and significant risks;
- development of 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 updating of the risk assessment process to reflect changes in the Company's environment and regulatory requirements.

A Risk Committee has been established within the Company, comprising experienced professionals who:

- set objectives for achieving quality indicators;
- identify risks affecting quality and the causes of their occurrence;
- develop and implement measures in response to identified risks;
- determine residual risk and the likelihood of its impact on quality.

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

## 2. GOVERNANCE AND LEADERSHIP

The Company's policies provide for a clear definition of management's responsibilities for establishing and maintaining the quality management system (QMS). This includes the appointment of individuals responsible for the implementation of the QMS, defining their roles and responsibilities, as well as providing them with the necessary authority and resources for the effective performance of their duties.

The Company's policies also provide for management training, promotion of ethical principles and the development of a culture of continuous improvement, as well as regular evaluation of the effectiveness of the quality management system, with subsequent

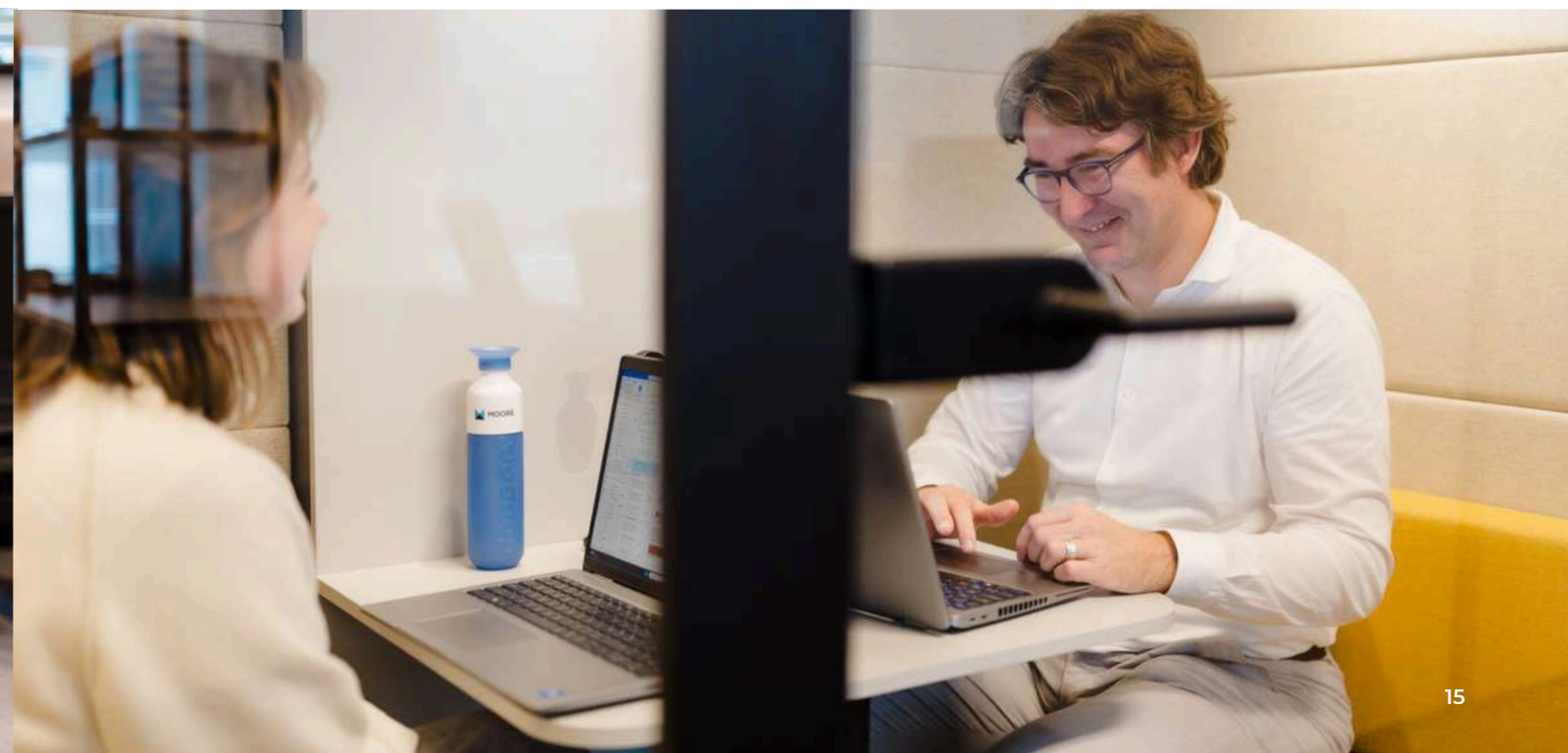
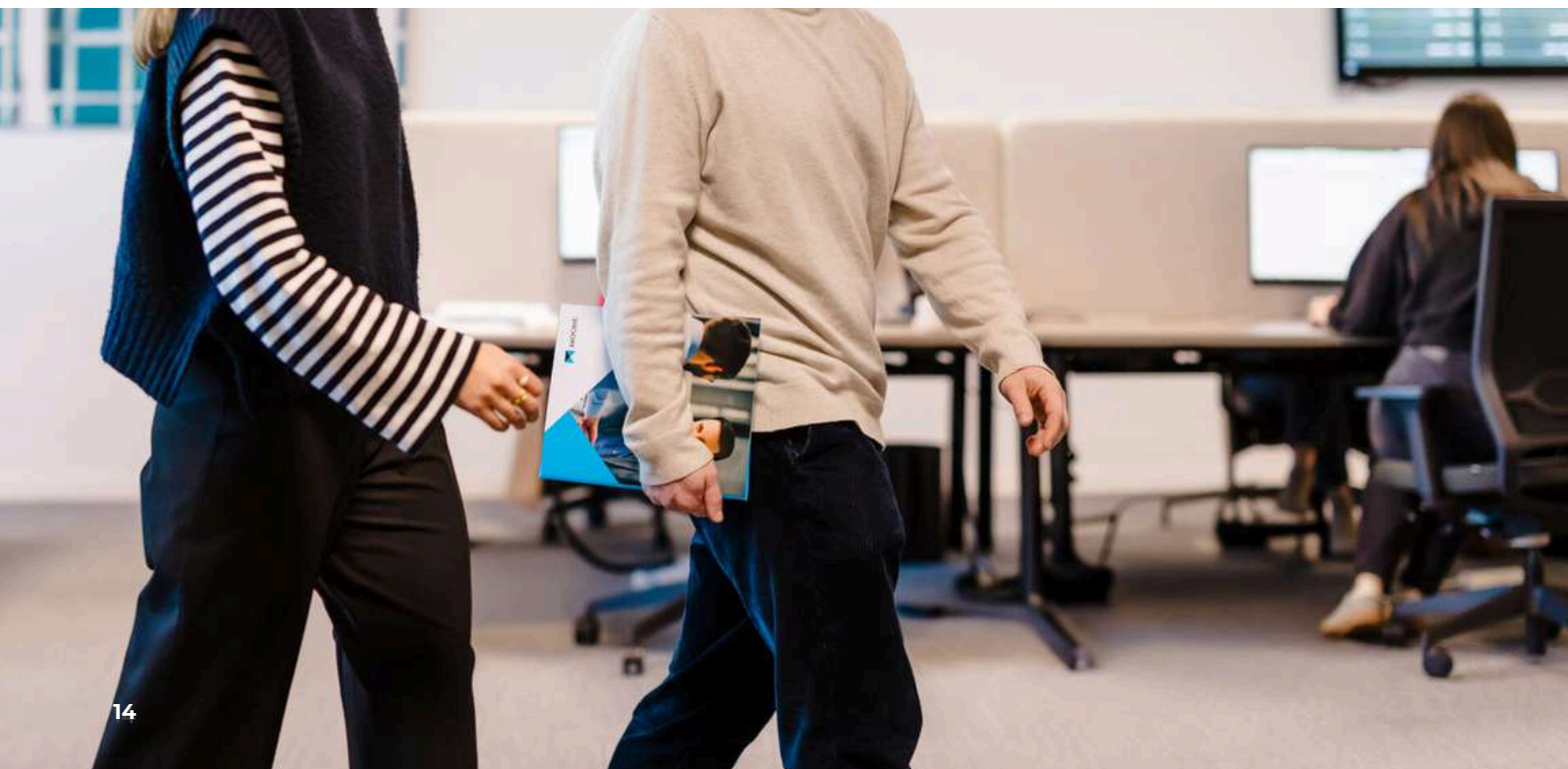
implementation of necessary improvements. Key performance indicators for management include, in particular, quality indicators.

## 3. ETHICAL REQUIREMENTS

Compliance with ethical requirements is ensured through the establishment and maintenance of an ethical culture within the Company. For this purpose, a Code of Ethics has been implemented, reflecting the fundamental ethical principles and professional standards, and employees are provided with appropriate training and awareness of ethical requirements.

The Company has procedures in place for monitoring and resolving potential ethical breaches and conflicts of interest, as well as mechanisms for their identification, reporting and consideration. The Company ensures regular training of personnel on ethical obligations and the consequences of non-compliance, and conducts periodic review and updating of ethics policies and procedures in line with changes in standards and regulatory requirements.

In accordance with the Company's policies, training for all employees is conducted at least once a year, and each employee annually confirms their awareness and understanding of their responsibilities in relation to compliance with ethical requirements.



#### 4. ACCEPTANCE AND CONTINUANCE OF CLIENT RELATIONSHIPS AND SPECIFIC ENGAGEMENTS

In response to this component, the Company has implemented policies and procedures for the assessment of clients and specific engagements, which include establishing criteria for the acceptance and continuance of client relationships, performing risk assessments and implementing measures to mitigate them.

The Company continuously monitors client relationships and engagements in order to identify changes that may affect the appropriateness of their continuance. To ensure the effectiveness of this process, regular reviews and updates of relevant policies and procedures are carried out.

Due to the full-scale invasion, the Company has ceased providing services to Russian and Belarusian legal and natural persons, as well as to other sanctioned entities.

#### 5. ENGAGEMENT PERFORMANCE

The Company's policies and procedures for engagement performance are designed to ensure that engagements are carried out in accordance with professional standards and regulatory requirements. For this purpose, policies and procedures have been established for planning, performing and controlling engagements, including risk assessment, implementation of quality control measures and proper documentation of results. Quality control, as well as the evaluation of completed engagements, is aimed at verifying their compliance with established requirements and effectiveness of performance.

The results obtained are used within a feedback mechanism to take into account the experience gained and to further improve engagement quality. In accordance with the Company's policies, the engagement partner personally participates in all key stages of the provision of professional services. Key performance indicators for partners include, in particular, ensuring an appropriate level of quality of documentation based on the results of professional services provided.

#### 6. RESOURCES

The Company continuously assesses its resource needs, including personnel, technology, infrastructure and financial resources.

With regard to human resources, the Company ensures the development and support of competent and ethical personnel, including through the implementation of recruitment and training processes, provision of opportunities for continuous professional development, as well as the application of a performance management system and monitoring of employees' competence and ethical conduct.

The Company's management also ensures the availability of appropriate equipment and technologies for the effective performance of engagements and quality support. All audit engagements are carried out using CaseWare Working Papers software, which is regularly updated. The Company uses modern data analysis tools to process large volumes of information, including CaseWare IDEA. The Company also has access to methodological support from the global network of Moore Global audit firms and uses it in its activities.

#### 7. INFORMATION AND COMMUNICATION

The Company has implemented policies and procedures for the collection, processing, storage and transfer of information in compliance with confidentiality and integrity requirements. To ensure effective interaction with clients, employees and other stakeholders, appropriate communication channels are used, the effectiveness of which is regularly assessed with subsequent improvements. The Company also uses a specialized information system provided by the Moore Global network.

#### 8. MONITORING AND REMEDIATION PROCESS

The Company has implemented regular internal monitoring aimed at assessing the effectiveness of the quality management system and identifying areas for improvement. Monitoring includes periodic internal inspections, management reviews, as well as quality control reviews performed by external parties.

Membership of the Company in the global network of audit firms Moore Global contributes to effective monitoring of the quality management system through ongoing advisory and methodological support, as well as internal quality reviews conducted within the network. The most recent review by Moore Global Network Limited was carried out on 1 August 2024.

Monitoring also includes the identification and timely elimination of deficiencies, as well as the implementation of measures to improve the quality management system.

The Company's management efforts are focused on integrating all components of the quality management system into a single effective system, including the implementation of a comprehensive QMS in accordance with ISQM 1, ensuring interconnection between its components and their mutual support, as well as regular review and updating of the QMS to reflect changes in the Company's operations and regulatory requirements.

#### EXTERNAL QUALITY MANAGEMENT SYSTEM REVIEWS

In 2025, the audit firm AF MOORE STEPHENS, LLC underwent an external quality management system review in accordance with the requirements of auditing standards, professional ethics requirements, and legislation governing audit activities (Decision of the Quality Assurance Inspection No. 62-ka dated 5 September 2025).

#### LIST OF PUBLIC-INTEREST ENTITIES TO WHICH SERVICES WERE PROVIDED

In 2025, AF MOORE STEPHENS, LLC did not provide statutory audit services to public-interest entities.

#### INFORMATION ON CONTINUING PROFESSIONAL EDUCATION

The Company's professionals possess the necessary knowledge and experience to deliver high-quality professional services. Employees are certified by the Audit Chamber of Ukraine and also hold internationally recognized professional qualifications, including ACCA and CAP/CIPA.

Auditors and other employees of the Company undergo regular training in the form of seminars and training sessions conducted both by internal specialists and leading experts from partner training centres.

The Company also ensures employees' participation in external training events organized by professional organizations. Training covers, in particular, the following areas:

- professional standards and codes of ethics;
- financial reporting standards;
- practical aspects of delivering professional services;
- regulatory requirements for business activities;
- automation of accounting and audit processes.



# INDEPENDENCE PRACTICES

The policies and procedures for ensuring independence are defined in the internal quality control policies and procedures of 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 mitigating them, including threats of self-interest, self-review, advocacy, familiarity and intimidation.

Any information regarding actual or potential threats to independence is reported to the Managing Partner for decision-making on their resolution.

Engagement documentation for assurance engagements includes written confirmation from each member of the audit team regarding:

- compliance with the required level of independence at the time of involvement in the engagement;
- maintaining such level of independence throughout the entire engagement period up to the date of issuance of the audit report.

In order to comply with ethical principles and requirements for independence, employees of

AF MOORE STEPHENS, LLC adhere to established restrictions, including prohibition of conducting audits in cases of direct family relationships with members of management bodies or where personal financial interests in the audited entity exist, as well as in other situations where independence cannot be ensured in accordance with ISAs and applicable legislation.

Each employee of AF MOORE STEPHENS, LLC involved in assurance engagements submits an Independence Declaration at least once a year and informs the engagement partner and the Company's Director of any existing threats to independence or inability to comply with ethical requirements.

The principles of auditor rotation for statutory audit engagements are defined in the relevant section. In particular, the engagement partner or the quality control reviewer who has performed these functions for a client for a total period of 10 years must be replaced by another partner no later than upon completion of that period, unless exceptional circumstances apply.

To assess independence threats at the network level, Moore Global Network Limited administers and provides access to the Copernicus database, which is used to identify potential conflicts of interest of member firms' clients and independence threats. The database is maintained by member firms based on reports stored within the Moore intranet.

## PRINCIPLES OF REMUNERATION OF KEY PARTNERS

The remuneration of partners and employees of AF MOORE STEPHENS, LLC is determined by employment contracts concluded between the employees and the Company. Quality of work is an integral component of the performance evaluation of key partners and employees of the Company.

The remuneration of audit partners is also based on the Company's revenue indicators, in line with the financial performance of each partner for the year, as well as their individual role and personal contribution to the development of the Company.

## ROTATION POLICY WITHIN STATUTORY AUDIT

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

Key audit partners responsible for the statutory audit of financial statements shall cease to be

involved in statutory audit engagements of public-interest entities no later than seven years from the date of their appointment. Such partners shall not participate in the statutory audit of the same entity for the following three years.

A gradual rotation mechanism is applied to individual persons rather than to the entire audit team performing the engagement.

The duration of a statutory audit engagement is calculated from the first financial year in accordance with the audit engagement agreement under which the audit firm was first appointed to perform the statutory audit of the respective public-interest entity.

## INFORMATION ON RELATED ENTITIES OF THE AUDIT FIRM

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

- MOORE STEPHENS OUTSOURCING LLC (consulting services, accounting outsourcing);
- MOORE STEPHENS CONSULTING LLC (IT advisory services);
- Alexander Pavlovych Yakovlev (Founder of AF MOORE STEPHENS, LLC).



# FINANCIAL INFORMATION

SERVICE CATEGORY	REVENUE, UAH (thousands)
Statutory audit of financial statements of public-interest entities and entities belonging to groups whose parent company is a public-interest entity (2025)	—
Statutory audit of financial statements of other legal entities	1 939,4
Permitted non-audit services to public-interest entities (including tax reporting, management consulting, accounting, financial reporting, legal assistance, valuation services, etc.)	—
Initiative audit services	4 652,4
Related services	176,1
Non-audit services provided to other legal entities (including tax reporting, management consulting, accounting, financial reporting, etc.)	9 327,4

## MANAGEMENT CONFIRMATION

Taking into account the information on the quality management system presented above, as well as the conclusions of the regulatory authority, the management of the audit firm confirms, with a reasonable level of assurance, that the quality management system — including independence policies and arrangements for the continuing professional development of auditors — operated effectively in maintaining an appropriate level of service quality in 2025.

27 April 2026

Director  
AF MOORE STEPHENS, LLC

V.I. Demchenko

## APPENDIX 1

# List of audit firms in the European Union that are members of the Moore network

For the period from 1 January 2025 to 31 December 2025

## AUDIT FIRMS IN EU/EEA MEMBER STATES – MEMBERS OF THE MOORE GLOBAL NETWORK PERFORMING STATUTORY AUDITS FOR THE PERIOD FROM 1 JANUARY 2025 TO 31 DECEMBER 2025

Austria — Amstetten — Inter Wirtschaftsprüfungs GmbH  
Austria — Dornbirn — Dr. Rümmele Steuerberatung und Wirtschaftsprüfung GmbH & Co KG (RTG)  
Austria — Graz — MOORE BG&P Wirtschaftsprüfung GmbH  
Austria — Innsbruck — Moore SKP  
Austria — Linz — Moore SKZ Wirtschaftsprüfung GmbH  
Austria — Salzburg — Moore Salzburg GmbH  
Austria — Vienna — Kroiss & Partner  
Austria — Vienna — MOORE CENTURION Wirtschaftsprüfungs und Steuerberatungs GmbH  
Belgium — Brussels — Moore Belgium  
Bulgaria — Sofia — Moore Bulgaria Audit OOD  
Croatia — Varaždin — Moore Revidens d.o.o  
Croatia — Zagreb — Moore Audit Croatia  
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 — Dijon — ECA  
France — Lyon — Novances  
France — Marseille — Odyce  
France — Niort — Groupe Y  
France — Paris — Coffra  
Germany — Augsburg — SONNTAG  
Germany — Dortmund — Moore Westfalen AG  
Germany — Duisburg — Moore Rhein-Ruhr GmbH  
Germany — Frankfurt am Main — Moore Frankfurt AG  
Germany — Hamburg — Moore BRL GmbH  
Germany — Hannover — Schweinert & Peters PartGmbH  
Germany — Kassel — Moore Ludewig AG  
Germany — Mannheim — Moore Treuhand Kurpfalz GmbH  
Germany — Munich — Moore INTARIA GmbH  
Germany — Stuttgart — BW Partner  
Gibraltar — Waterport — Moore Stephens Limited  
Greece — Piraeus — Moore Greece

Hungary — Budapest — Moore Hungary  
Ireland — Dublin — Moore Ireland  
Ireland — Limerick — Moore \*  
Italy — Bologna — Uniaudit s.r.l.  
Italy — Bolzano — Bureau Plattner  
Italy — Milan — Reviprof S.p.A. \*  
Italy — Milan — Moore Professionisti Associati Srl Stp  
Italy — Padova — DF Audit S.p.A.  
Italy — Reggio Emilia — Axis S.r.l.  
Italy — Rome — Armodia Professionisti Associati  
Latvia — Riga — Vilson SIA  
Lithuania — Vilnius — Moore Mackonis UAB  
Luxembourg — Livange — Moore Audit SA  
Malta — Birkirkara — Moore Malta  
Netherlands — Amsterdam — Moore MKW BV  
Netherlands — Rotterdam — Moore DRV  
Norway — Oslo — Moore AS  
Poland — Gdańsk — Moore Polska  
Portugal — Lisbon — Moore Stephens & Associados SROC  
Romania — Bucharest — Moore Assurance & Advisory  
Romania — Bucharest — Moore Audit One SRL  
Slovakia — Bratislava — Moore BDR s. r. o.  
Spain — Bilbao — MOORE AMS AUDITORES, S.L.  
Spain — Madrid — Moore Corporativa, S.L.  
Spain — Marbella — Moore SP SL  
Spain — Oviedo — Moore Fidelitas Auditores SL  
Spain — Palma de Mallorca — Moore Auditoria y Sistemas S.L.P.  
Spain — Sevilla — MOORE SP AUDITORES, S.L.  
Spain — Valencia — Moore Ibergrup SAP  
Spain — Zaragoza — Moore LP SL  
Sweden — Gothenburg — Moore KLN AB  
Sweden — Gothenburg — Moore Ranby AB  
Sweden — Stockholm — Moore Allegretto AB

\* Member firm left the network in 2025.



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

## Фінансова звітність мікропідприємства

ДОКУМЕНТ ПРИЙНЯТО

Підприємство	Дата(рік,місяць,число)	Коди
ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "АУДИТОРСЬКА ФІРМА "МООР СТВЕНС"	за ЄДРПОУ	2026 01 01 32114367
Територія Київ	за КАТОТТГ 1	UA800000000010786 69
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	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  
на 31 грудня 2025 р.

Форма № 1-мс

Код за ДКУД 1801006

Актив	Код рядка	На початок звітнього року	На кінець звітнього періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Основні засоби :	1010	55,5	32,4
первісна вартість	1011	411,6	411,6
знос	1012	( 356,1 )	( 379,2 )
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>55,5</b>	<b>32,4</b>
<b>II. Оборотні активи</b>			
Запаси	1100	-	-
Поточна дебіторська заборгованість	1155	90,0	1 317,8
Гроші та їх еквіваленти	1165	1 385,9	165,5
Інші оборотні активи	1190	638,4	413,5
<b>Усього за розділом II</b>	<b>1195</b>	<b>2 114,3</b>	<b>1 896,8</b>
<b>Баланс</b>	<b>1300</b>	<b>2 169,8</b>	<b>1 929,2</b>

Пасив	Код рядка	На початок звітнього року	На кінець звітнього періоду
1	2	3	4
<b>I. Власний капітал</b>			
Капітал	1400	18,5	18,5
Нерозподілений прибуток (непокритий збиток)	1420	(4 048,9)	(2 292,5)
Неоплачений капітал	1425	( - )	( - )
<b>Усього за розділом I</b>	<b>1495</b>	<b>(4 030,4)</b>	<b>(2 274,0)</b>
<b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>			
1595	1595	578,4	563,4
<b>III. Поточні зобов'язання</b>			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	-	127,2
розрахунками з бюджетом	1620	200,1	167,2
розрахунками зі страхування	1625	-	-
розрахунками з оплати праці	1630	-	7,9
Інші поточні зобов'язання	1690	5 421,7	3 337,5
<b>Усього за розділом III</b>	<b>1695</b>	<b>5 621,8</b>	<b>3 639,8</b>
<b>Баланс</b>	<b>1900</b>	<b>2 169,8</b>	<b>1 929,2</b>

## APPENDIX 2

## Financial statements

**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	16 095,3	7 573,7
Інші доходи	2160	227,8	2 020,5
<b>Разом доходи (2000 +2160)</b>	<b>2280</b>	<b>16 323,1</b>	<b>9 594,2</b>
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( 6 505,7 )	( 6 018,9 )
Інші витрати	2165	( 8 060,9 )	( 7 657,1 )
<b>Разом витрати (2050 +2165)</b>	<b>2285</b>	<b>( 14 566,6 )</b>	<b>( 13 676,0 )</b>
Фінансовий результат до оподаткування (2280 – 2285)	2290	1 756,5	(4 081,8)
Податок на прибуток	2300	( - )	( - )
Витрати (доходи), які зменшують (збільшують) фінансовий результат після оподаткування	2310	-	-
<b>Чистий прибуток (збиток) (2290 – 2300 – (+) 2310)</b>	<b>2350</b>	<b>1 756,5</b>	<b>(4 081,8)</b>

ЕП Демченко  
Володимир  
Іванович

Керівник \_\_\_\_\_ Демченко Володимир Іванович  
(підпис) (ініціали, прізвище)

Головний бухгалтер \_\_\_\_\_ Демченко Володимир Іванович  
(підпис) (ініціали, прізвище)

<sup>1</sup> Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

**Квитанція**

Користувач: evgeniya.brilliantov  
Ім'я файлу: 800100032114367S011100710000494122025.XML  
Підписи: Печатка Державна податкова служба України. "ОТРИМАНО" 43005393  
"Шлях захисту" Шлях Держстат 37507880

Текст: Квитанція №2  
Підприємство: 32114367 ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "АУДИТОРСЬКА ФІРМА "МООР СТВЕНС"  
Звіт: 1-мс, 2-мс. Фінансова звітність мікропідприємства  
За період: Рік, 2025 р.  
Звіт доставлено до Системи електронного звітування органів державної статистики України 02.02.2026 у 12:50:30  
Регістраційний номер звіту:  
9003315478 (800100032114367S011100710000494122025.XML)  
Звіт відповідає формату, визначеному Держстатом України.  
Кваліфіковані електронні підписи перевірено.  
Звіт прийнято для подальшої обробки. У випадку виявлення помилок 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

**FOR FURTHER INFORMATION,  
PLEASE CONTACT:**

T: +380 44 206 1030

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6th floor, office 605,  
Kyiv, 01001, Ukraine

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