PROAUDIT LLC
01042, Kyiv, 18 Chyhorina St.
+38 (063) 5011011
www.proaudit.ua

INDEPENDENT AUDITOR'S REPORT

on the financial statements of
CHARITABLE ORGANIZATION «HOPE WORLDWIDE UKRAINE» CHARITY FOUNDATION»
for the year ended 31 December 2025

Addressee

To the Board, the President and other authorized users of CHARITABLE ORGANIZATION «HOPE WORLDWIDE UKRAINE» CHARITY FOUNDATION».

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of CHARITABLE ORGANIZATION «HOPE WORLDWIDE UKRAINE» CHARITY FOUNDATION» (hereinafter - the Organization), which comprise the Balance Sheet (Form No. 1-m) as at 31 December 2025 and the Statement of Financial Results (Form No. 2-m) for the year then ended.

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

Basis for Opinion

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

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

Basis of Preparation of the Financial Statements

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

The Organization's financial statements reflect targeted financing, income from the use of targeted financing, income and expenses from foreign currency transactions and exchange differences, as well as the net financial result for 2025. By resolution of the Board, the net profit for 2025 has been allocated to finance the Organization's statutory activities in subsequent reporting periods without distribution among founders, members of governing bodies, employees or other persons.

Other Matter - Reporting of a Non-Profit Organization

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

Management's Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Communication with Management

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

Report on Other Legal and Regulatory Requirements

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

As a result of the audit, a separate management letter has also been prepared with recommendations for improving certain accounting procedures, documentation of targeted financing, foreign currency transactions, capital investments in progress, inventory procedures and retention of supporting documents. That letter is not part of this independent auditor's report.

Auditor Details

Indicator	Information
Audit Firm	PROAUDIT LLC
EDRPOU Code	41923544
Registration number in the Register of Auditors and Audit Entities	No. 4913, date of entry of registration information in the Register of Auditors and Audit Entities: 12.03.2025
Location	01042, Kyiv, 18 Chyhorina St.
Director	Andrieiev Ihor Yuriiovych
Information on the auditor engaged in the audit	Auditor's Certificate - Series "A" No. 006386, issued on the basis of Decision of the Audit Chamber of Ukraine No. 189/2 dated 24.04.2008
Agreement	No. 4627 dated 28.05.2026

This report was originally prepared in Ukrainian.

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

Director
PROAUDIT LLC **I. Andrieiev**

(Certificate Series A

No. 006386 dated 24.04.2008)

Україна * Товариство з обмеженою відповідальністю * м. Київ
"ПРОАУДИТ"
Ідентифікаційний
код 41923544

Report date: 30 June 2026
Registration No. 30-06/2026

Appendix 1
to National Accounting Regulation
(Standard) 25
"Simplified Financial Statements"
(paragraph 4 of Section I)

Financial Statements of a Small Enterprise

Enterprise	**CHARITABLE ORGANIZATION "CHARITABLE FOUNDATION "HOPE WORLDWIDE"**	EDRPOU code	23732024
Territory	**DNIPROVSKYI**	by KATOTTG	UA80000000000479391
Organizational and legal form of entity	**CHARITABLE ORGANIZATION**	by KOPFG	845
Type of economic activity	**Charitable activities**	by KVED	88.99
Average number of employees, persons	0		
Measurement unit:	UAH thousands with one decimal place		
Address, telephone	UKRAINE, 02105, KYIV, DNIPROVSKYI DISTRICT, MYRU AVE., BLDG. 2/3, APT. 34 0442291463		

CODES

Date (year, month, day)	2026	1	01

1. Balance Sheet as at 31.12.2025

Form No. 1-m Code by DKUD 1801006

Asset	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Non-current assets			
Intangible assets	1000		
initial cost	1001	1.2	1.2
accumulated amortization	1002	(1.2)	(1.2)
Capital investments in progress	1005	129.2	129.2
Property, plant and equipment:	1010		
initial cost	1011		
depreciation	1012	( )	( )
Long-term biological assets	1020		
Long-term financial investments	1030		
Other non-current assets	1090		
Total for Section I	**1095**	**129.2**	**129.2**
II. Current assets			
Inventories:	1100		
including finished goods	1103		
Current biological assets	1110		
Trade receivables for goods, works, services	1125		
Receivables from settlements with the budget	1135	2.5	2.5
including corporate income tax	1136		
Other current receivables	1155		
Current financial investments	1160		
Cash and cash equivalents	1165	4,395.1	2,158.7
Prepaid expenses	1170	2.3	
Other current assets	1190		
Total for Section II	**1195**	**4,399.9**	**2,161.2**
III. Non-current assets held for sale and disposal groups	1200		
Balance	**1300**	**4,529.1**	**2,290.4**

Equity and liabilities	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Equity			
Registered (share) capital	1400		
Additional capital	1410		
Reserve capital	1415		
Retained earnings (uncovered loss)	1420		238.3
Unpaid capital	1425	( )	( )
Total for Section I	**1495**		**238.3**
II. Long-term liabilities, targeted financing and provisions	1595	4,525.9	2,026.6
III. Current liabilities			
Short-term bank loans	1600		
Current payables for:			
long-term liabilities	1610		
goods, works, services	1615	3.2	25.5
settlements with the budget	1620		
including corporate income tax	1621		
settlements with insurance	1625		
settlements with payroll	1630		
Deferred income	1665		
Other current liabilities	1690		
Total for Section III	**1695**	**3.2**	**25.5**
IV. Liabilities related to non-current assets held for sale and disposal groups	1700		
Balance	**1900**	**4,529.1**	**2,290.4**

2. Statement of Financial Results for 2025

Form No. 2-m Code by DKUD 1801007

Item	Line code	For the reporting period	For the corresponding period of the previous year
1	2	3	4
Net revenue from sales of products (goods, works, services)	2000		
Other operating income	2120	11,031.4	10,459.1
Other income	2240		
Total income (2000 + 2120 + 2240)	**2280**	**11,031.4**	**10,459.1**
Cost of goods (products, works, services) sold	2050	( )	( )
Other operating expenses	2180	(10,793.1)	(10,459.1)
Other expenses	2270	( )	( )
Total expenses (2050 + 2180 + 2270)	**2285**	**(10,793.1)**	**(10,459.1)**
Financial result before tax (2280 - 2285)	2290	238.3	
Corporate income tax	2300	( )	( )
Net profit (loss) (2290 - 2300)	2350	238.3	

Manager ____________ (signature) **YERMAKOV VOLODYMYR KOSTIANTYNOVYCH** **(initials, surname)**

Chief Accountant ____________ (signature) **YERMAKOV VOLODYMYR KOSTIANTYNOVYCH** **(initials, surname)**

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