LEX Consulting

INDEPENDENT AUDITOR’S REPORT

To the Management of
CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION"
To the Participants of
CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION"

REPORT ON THE VOLUNTARY AUDIT OF THE FINANCIAL STATEMENTS OF THE CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION" for the year 2025

I. Report on the Audit of the Financial Statements

Opinion

We have conducted an audit of the financial statements of the microenterprise CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION", which comprise the Balance Sheet (Form No. 1-ms) as at December 31, 2025, and the Statement of Financial Results (Form No. 2-ms) for the year ended on that date, prepared in accordance with National Accounting Regulation (Standard) 25 "Simplified Financial Statements" and the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999 No. 996-XIV regarding the preparation of financial statements.

In our opinion, the financial statements of the CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION" for the year 2025 (hereinafter – the Organization), attached hereto, are presented fairly, in all material respects, in accordance with National Accounting Regulation (Standard) 25 "Simplified Financial Statements" and comply with the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999 No. 996-XIV regarding the preparation of financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (hereinafter – ISAs). Our responsibilities under those standards are described in the section "Auditor’s Responsibility for the Audit of the Financial Statements" of our report. We are independent of the Organization in accordance with the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA Code), and have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code, as well as the requirements established by the current legislation of Ukraine, in particular, the Law of Ukraine "On Audit of Financial Statements and Auditing Activity" dated December 21, 2017 No. 2258-VIII.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

The financial statements of the Organization for 2025 have been prepared on a going concern basis.

As at the date of approval of the financial statements, the CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION" continues its activities without significant changes. The Organization continues to fulfill its obligations under certain grants received in 2025 and has entered into new agreements to receive grants for the implementation of its statutory activities during 2026. Due to the fact that the Organization is non-profit and is not aimed at generating profit, it can operate even in an unstable environment associated with crisis phenomena in Ukraine. The specific nature of the activities of charitable organizations is that the demand for their services increases precisely during periods of instability and crisis in the state. Charitable organizations carry out their activities on a public basis and may function even without receiving funding, on a voluntary basis.

Management believes that the CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION" will continue its operations on a going concern basis. This assumption is based on current intentions and concluded agreements regarding the receipt of funding. Neither the participants nor the management personnel of the Organization intend to liquidate the Organization, at least until there is a significant improvement in the economic situation in Ukraine, when the performance of the main tasks provided for by the Organization's Charter will be assumed by the State.

Our opinion has not been modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole and were taken into account in forming our opinion thereon; however, we do not express a separate opinion on these matters.

We considered matters that could have been determined as key audit matters; however, based on our professional judgment, no matters were identified that require separate disclosure in this report.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance that 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 may arise from fraud or error; they 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.

In performing an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit engagement. In addition, we:

- 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. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- 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 internal control system;
- 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, determine 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. If we conclude that such a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern;

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and, where applicable, related safeguards.

II. General Information about the Organization

Name of the legal entity, including the abbreviated name (if any)	CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION" (CO "100 PERCENT OF LIFE" DNIPROV REGION")
Organizational and legal form	CHARITABLE ORGANIZATION
Identification code of the legal entity	33759737
Location of the legal entity	Ukraine, 50057, Dnipropetrovsk region, Kryvyi Rih, Maidan Pratsi, building 1
Date of state registration, date and number of the entry in the Unified State Register on the inclusion in the Unified State Register of information about the legal entity – in the event that the state registration of the legal entity was carried out before the entry into force of the Law of Ukraine "On State Registration of Legal Entities and Individual Entrepreneurs"	Date of state registration: July 6, 2005 Date of record entry: October 13, 2005 Record number: 12271200000003939
Types of activities	88.99 Provision of other social assistance without accommodation, n.e.c. (main activity) 86.21 General medical practice 86.22 Specialized medical practice 86.90 Other activities in the field of health care 88.10 Provision of social assistance without accommodation for the elderly and persons with disabilities
Head of the Organization	Kripak Oleksandr Oleksandrovych – April 12, 2012 (without restrictions)

III. General Information about the Audit Firm

Name of the legal entity, including the abbreviated name (if any)	LIMITED LIABILITY COMPANY "LEX CONSULTING" (LLC "LEX CONSULTING")
Organizational and legal form	LIMITED LIABILITY COMPANY
Identification code of the legal entity	34489031
Location of the legal entity	Ukraine, 50002, Dnipropetrovsk region, Kryvyi Rih, Kobylianskoho Street, building 219
Date of state registration, date and number of the entry in the Unified State Register on the inclusion in the Unified State Register of information about the legal entity – in the event that the state registration of the legal entity was carried out before the entry into force of the Law of Ukraine "On State Registration of Legal Entities and Individual Entrepreneurs"	Date of state registration: July 3, 2006 Date of record entry: July 3, 2006 Record number: 12271020000006615
Types of activities	69.20 Accounting and auditing activities; tax consultancy (main activity) 62.02 IT consultancy activities 69.10 Legal activities 73.20 Market research and public opinion polling
Register of Auditors and Audit Entities (registration number 4918)	Section "Audit Entities"
Head of the Company (auditor)	Melnyk Mykhailo Fedorovych
Registration number in the Register of Auditors and Audit Entities	101128
Key audit partner (auditor)	Melnyk Mykhailo Fedorovych
Registration number in the Register of Auditors and Audit Entities	101128

IV. General Information on the Terms of the Audit Engagement

Date and number of the audit engagement agreement:	Agreement No. DAP-OA-102304 dated February 26, 2026
Audit start date:	February 26, 2026
Audit completion date:	April 6, 2026
Reporting period covered by the audit:	from January 1, 2025 to December 31, 2025

V. Appendices

Financial statements of the CHARITABLE ORGANIZATION "100 PERCENT OF LIFE" DNIPROV REGION", namely:

1. Financial statements of a microenterprise, including:
   - Form No. 1-ms Balance Sheet as at December 31, 2025;
   - Form No. 2-ms Statement of Financial Results for the year 2025;

The key audit engagement partner responsible for the audit resulting in this independent auditor's report is:

The key engagement partner from LLC "LEX CONSULTING",
auditor Melnyk Mykhailo Fedorovych

(Registration number in the Register of Auditors and Audit Entities: 101128)

Kryvyi Rih, Ukraine

Date of the report: April 6, 2026

Україна Кривий Ріг
ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ
«ЛЕКС КОНСАЛТІНГ»
Ідентифікаційний код 34489031
Дніпропетровська область

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

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність мікропідприємства

			Коди		
Підприємство		Дата(рік,місяць,число)	2026	01	01
БЛАГОДІЙНА ОРГАНІЗАЦІЯ "100 ВІДСОТКІВ ЖИТТЯ" ДНІПРОВСЬКИЙ РЕГІОН"		за ЄДРПОУ	**33759737**		
Територія	ДНІПРОПЕТРОВСЬКА	за КАТОТТГ [1]	**UA12060170010585703**		
Організаційно-правова форма господарювання	Благодійна організація	за КОПФГ	**845**		
Вид економічної діяльності	Надання іншої соціальної допомоги без забезпечення проживання, н.в.і.у.	за КВЕД	**88.99**		

Середня кількість працівників, осіб 17

Одиниця виміру: тис. грн. з одним десятковим знаком

Адреса, телефон майдан Праці, буд. 1, Саксаганський р-н, м. КРИВИЙ РІГ, ДНІПРОПЕТРОВСЬКА обл., 50057 0679155748

1. Баланс на **Форма № 1-мс** Код за ДКУД 1801006

на 31 грудня 2025 р.

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Основні засоби :	1010	10 448,4	7 808,9
первісна вартість	1011	15 246,0	20 072,0
знос	1012	(4 797,6)	(12 263,1)
Інші необоротні активи	1090	-	-
Усього за розділом I	**1095**	10 448,4	7 808,9
II. Оборотні активи			
Запаси	1100	11 585,6	9 876,9
Поточна дебіторська заборгованість	1155	-	234,9
Гроші та їх еквіваленти	1165	22 712,4	17 448,6
Інші оборотні активи	1190	-	49,9
Усього за розділом II	**1195**	34 298,0	27 610,3
Баланс	**1300**	44 746,4	35 419,2

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Капітал	1400	-	-
Нерозподілений прибуток (непокритий збиток)	1420	-	-
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	**1495**	-	-
II. Довгострокові зобов’язання, цільове фінансування та забезпечення	1595	44 746,4	35 335,4
III. Поточні зобов’язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	-	3,2
розрахунками з бюджетом	1620	-	11,0
розрахунками зі страхування	1625	-	18,9
розрахунками з оплати праці	1630	-	-
Інші поточні зобов’язання	1690	-	50,7
Усього за розділом III	**1695**	-	83,8
Баланс	**1900**	44 746,4	35 419,2

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	-	-
Інші доходи	2160	67 479,5	67 092,5
Разом доходи (2000 +2160)	**2280**	67 479,5	67 092,5
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(-)	(-)
Інші витрати	2165	(67 479,5)	(67 092,5)
Разом витрати (2050 +2165)	**2285**	(67 479,5)	(67 092,5)
Фінансовий результат до оподаткування (2280 – 2285)	2290	-	-
Податок на прибуток	2300	(-)	(-)
Витрати (доходи), які зменшують (збільшують) фінансовий результат після оподаткування	2310	-	-
Чистий прибуток (збиток) (2290 – 2300 – (+) 2310)	**2350**	-	-

ЕП КРІПАК ОЛЕКСАНДР ОЛЕКСАНДРОВИЧ

Керівник ______________ (підпис) Кріпак Олександр Олександрович (ініціали, прізвище)

ЕП Токар Ірина Вікторівна

Головний бухгалтер ______________ (підпис) Токар Ірина Вікторівна (ініціали, прізвище)

Електронна печатка 33759737

1 Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

Квитанція

Користувач: Admin
Ім'я файлу: 120060033759737S01110071000001812025.XML
Підписи: Печатка Державна податкова служба України. "ОТРИМАНО" 43005393
"Шлюз захисту" Шлюз Держстат 37507880

Текст: Квитанція №2 (прийнято з зауваженнями)
Підприємство: 33759737 БЛАГОДІЙНА ОРГАНІЗАЦІЯ "100 ВІДСОТКІВ ЖИТТЯ" ДНІПРОВСЬКИЙ РЕГІОН"
Звіт: 1-мс, 2-мс. Фінансова звітність мікропідприємства
За період: Рік,2025 р.
Звіт доставлено до Системи електронного звітування органів державної статистики України 30.03.2026 у 09:47:39
Реєстраційний номер звіту:
9004124170 (120060033759737S01110071000001812025.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.

- Кінцевий термін подання форми - 02.03.2026.

Звіт подається із
запізненням, що є порушенням вимог чинного законодавства стосовно подання статистичної звітності.
Надання органам державної статистики даних для
проведення державних статистичних спостережень із запізненням тягне за собою відповідальність, яка встановлена статтею 186-3 Кодексу України про адміністративні правопорушення.

Відправник: Система електронного звітування
органів державної статистики України