



TRANSPARENCY REPORT

PKF UKRAINE LLC

FOR THE YEAR ENDED ON DECEMBER 31, 2023

Translation from Ukrainian original

Contents

INTRODUCTION	3
BACKGROUND INFORMATION ON PKF UKRAINE LLC	3
1. LEGAL STRUCTURE AND OWNERSHIP	4
2. PKF GLOBAL NETWORK	4
2.1. PKF Global Network, legal basis and structure of the network	4
Legal basis	4
Name of the central organisation of the network, its bodies and the relationship between them	5
Structure and key elements of membership	5
Ensuring quality.....	5
Membership in the Forum of Firms	6
2.2. Member firms, countries of their registration and their net income	6
3. GOVERNANCE STRUCTURE OF THE FIRM	6
4. QUALITY MANAGEMENT SYSTEM AND ITS EFFICIENCY	6
5. LATEST EXTERNAL REVIEW OF QUALITY CONTROL SYSTEM (QUALITY MANAGEMENT SYSTEM).....	8
6. LIST OF PUBLIC INTEREST ENTITIES THAT HAVE BEEN PROVIDED WITH STATUTORY AUDIT SERVICES DURING 2023	8
7. PRACTICES OF PROVISION OF INDEPENDENCE AND INTERNAL REVIEW OF COMPLIANCE WITH INDEPENDENCE REQUIREMENTS	8
8. CONTINUOUS PROFESSIONAL DEVELOPMENT OF AUDITORS	9
9. REMUNERATION PRINCIPLES FOR KEY PARTNERS	9
10. ROTATION POLICY FOR KEY AUDIT PARTNERS AND AUDITORS ENGAGED IN STATUTORY AUDITS.....	9
11. REVENUE FROM SERVICES RENDERED	10
12. RELATED PARTIES	10
Annex 1. PKF Global member firms providing services on statutory audits of financial and consolidated financial statements in the European Union.....	11
Annex 2. Public Interest Entities to which PKF UKRAINE LLC provided services on statutory audits in 2023	12

INTRODUCTION

We are pleased to present our Transparency Report for the year ended December 31, 2023, prepared in accordance with art. 37 of Law of Ukraine *On Audit of Financial Statements and Audit Activity* №2258 of December 21, 2017 (hereinafter referred to as Law № 2258).

This Report is designed to give information on the ownership, legal structure and governance of the firm and the measures we take to maintain independence and high-quality standards in our audit and other services, as well as other information required by the above Law.

BACKGROUND INFORMATION ON PKF UKRAINE LLC

PKF UKRAINE LLC (hereinafter referred to as the Firm or the Company) provides audit services for more than 16 years, being a leading audit firm, having professional, technical and intellectual resources that comply with International Standards on Auditing and auditors with extensive experience in provision of high-quality services. The Firm was established to engage in audit activity in the area of independent financial control to protect the interests of the users of financial information. PKF UKRAINE LLC provides the whole range of audit services that customers require to take optimal economic decisions.



Audit and review of financial statements



Assurance regarding financial information and information systems



Agreed-upon procedures regarding financial information



Tax consulting



Accounting and preparation of financial statements



Legal support of customers

PKF UKRAINE LLC is registered in the Register of Auditors and Audit Firms, published at website of Audit Public Oversight Body <https://register.apob.org.ua/uk/search>, № 3886.

PKF UKRAINE LLC complies with criteria, set by the Law № 2258, for statutory audit of financial statements or consolidated financial statements of business entities including PIEs.

The Firm operates from its office located at floor 4, 52 Bogdana Khmelnytskoho str., Kyiv 01054, Ukraine.

1. LEGAL STRUCTURE AND OWNERSHIP

PKF UKRAINE Limited Liability Company is a legal entity under Ukrainian law, created by aggregation of inputs of the participants and operating in accordance with current law of Ukraine and Statute of the Firm.

The following natural persons are the owners of the Firm:

- Iryna O. Kashtanova
- Sviatoslav V. Biloblovskiy
- Tatiana S. Pashyna
- Natalia. I. Gaievska.

PKF UKRAINE LLC has a subsidiary – European Consulting and Appraisal Centre LLC, offering services on property related consulting, appraisal being its major line of business. In its turn, European Consulting and Appraisal Centre LLC has a subsidiary - European Consulting and Appraisal Centre.

2. PKF GLOBAL NETWORK

2.1. PKF Global Network, legal basis and structure of the network

PKF UKRAINE LLC is a member firm of the PKF Global network (hereinafter referred to as PKF network) consisting of legally independent firms. PKF network includes member firms in locations around the world providing assurance, audit accounting, taxation and legal services. PKF Global is a member of the Forum of Firms – an organisation dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide.

PKF Global is the network of member firms of PKF International Limited where each member is legally independent and does not accept any responsibility or liability for actions or inactions on the part of any other individual member firm or correspondent firms.

PKF UKRAINE LLC does not accept any responsibility or liability for actions or inactions on the part of any other individual member firm or firms within PKF Global.

Legal basis

The network formed by PKF Global and the member firms ('the Member Firms' or 'Members') is regulated by adherence to an agreement ('the Agreement') between PKF International and individual Members. The Agreement authorises the Members to use the PKF name as defined under specific circumstances, under specific conditions, for specific purposes and in a specific territory, in consideration for which the Members pay a membership fee to PKF Global.

PKF International Limited is a private company ('the Company') registered in England (registered number 03816253). The Company's Articles of Association require a Board of Directors who conduct the business of the Company and network. The Board has a strategic and coordinating role but has no executive authority over or involvement in the operations of individual Member Firms.

Each Member Firm is a legally independent entity owned by its owners who manage it in specific territory. The Company has no financial or management interest in any Member Firm. None of the directors of the Company has a financial or management interest in any Member Firm other than his or her own.

Contractual relations are only formed between a client and the Member Firm engaged by the client; no other Member Firm has responsibility for the services provided and cannot be held liable.

Name of the central organisation of the network, its bodies and the relationship between them

PKF Global is the central organisation of the network. Its Board of Directors consists of members of the International Board. Chief executive officer (CEO) is elected by the International Board. The CEO is accountable to the Chair of the International Board and International Board.

The International Board consists of representatives nominated by all regions. The Regional Chair and other representative of the Regional Board, if delegated, are members of the International Board. International Board and Regional Boards meet or conduct teleconferences, if necessary, several times per year.

PKF Global has two international committees responsible for professional and practice standards – the International Professional Standards Committee (incl. Assurance) (IPSC) and International Tax Committee (ITC). There are several additional practice committees at regional and international level. Each region is represented in these committees, regularly reporting to the International Board and CEO. IPSC and ITC meet several times per year, when needed.

Structure and key elements of membership

PKF Global distinguishes between Member Firms and correspondent firms. Correspondent firms do not form part of the network as defined by the International Code of Ethics for Professional Accountants, including International Independence Standards issued by the International Ethics Standards Board for Accountants (IESBA), do not have equivalent rights and privileges or responsibilities of Member Firms, and are covered by the GMP only to the extent of assessing correspondent firms as part of their admission to full membership. An up-to-date list of Members and correspondent firms, including the firm names and countries in which they are registered and operate from, can be found on the website www.pkf.com.

Member firms are subdivided into five geographical regions. Each region has a Regional Board, electing or appointing its representatives to the Board of the Company.

Major requirements, applicable to members of PKF network, are stated in the Agreement between a member firm and PKF International Limited and International professional standards manual (IPSM), requiring compliance with its requirements by all member firms

Major requirements of the Agreement and IPSM are presented above at *Legal Basis* section and other sections of the Report. Additional substantial requirements are summed up below.

Member Firms are required to implement a system of internal monitoring and remediation for all practice areas across the whole firm. A Member Firm's system of quality management needs to comply with the International Standard on Quality Management 1 (ISQM 1). The overall objective of these requirements is to ensure that each Member Firm's system of quality control provides reasonable assurance that both they and their personnel comply with professional standards and applicable regulatory and legal requirements, and that reports issued by the Member Firm are appropriate in the circumstances.

Member firms must annually submit a Compliance report and Firm Profile, containing information on income and other statistical information, to PKF Global.

At the heart of PKF Global's approach to managing independence is the Transnational Entities Database (TREND), part of the PKF Network's proprietary platform for global coordination and communication. A secure central repository of Member Firms' transnational client details accessible by all PKF Member Firms, the database assists in detecting potential cross-border conflicts involving PKF Global's firms. The transnational entity listing (including transnational audits) must be continuously updated and its accuracy confirmed annually.

Ensuring quality

PKF Global runs Global monitoring program (GMP) covering all member firms. Major purpose of GMP is to ensure that standards, expected to be complied with when delivering certain professional services by member firms, are implemented and communicated to personnel, while these standards comply with applicable requirements to professional practice at least for transnational engagements and work with the referred clients, and program of monitoring compliance of member firms with quality standards is effective.

Membership in the Forum of Firms

PKF Global is a member of the Forum of Firms ('the Forum') which was formally established in 2002 as an independent association of international networks of accounting firms that perform transnational audits. The objective of the Forum is to promote consistent and high-quality standards of financial reporting and auditing practices worldwide. The Forum involves its members more closely with the activities of the International Federation of Accountants (IFAC) in audit and other assurance-related areas. Forum members must demonstrate their commitment to adhere to and promote the consistent application of high-quality audit practices worldwide. For more information, click <https://www.ifac.org/who-we-are/transnational-auditors-committee-forum-firms>.

2.2. Member firms, countries of their registration and their net income

The PKF Network Member Firms are present in over 550 locations in 141 countries, across five regions, providing assurance, accounting, business advisory, legal and taxation services. PKFI Members and correspondent firms have USD 1.912 billion in aggregate fee income and around 22,274 employees (for the PKF Network financial year ended 31 December 2022).

The aggregate fee income which relates to the statutory audit of annual and consolidated financial statements by PKFI member firms in EU EEA (excluding correspondent firms) for the period that ended on December 31, 2022, reached USD 107.75 million (see [Annex 1](#)).

3. GOVERNANCE STRUCTURE OF THE FIRM

Highest body of PKF UKRAINE LLC, authorized to decide on any issues of its activity is General Meeting of participants of the Firm. The executive body of the Firm is the Director, who manages the day-to-day operations of the Firm.

Directors of business lines and engagement team leaders take part in the current management of the Firm. The Firm stimulates a culture of cooperation to ensure that it works as an integral team and uses the best abilities of the Firm to meet the expectations of clients and the Firm.

4. QUALITY MANAGEMENT SYSTEM AND ITS EFFICIENCY

Goals of quality management system of the Firm

Quality management system of PKF UKRAINE LLC was implemented in accordance with International Standard on Quality Management 1 (ISQM 1) to provide the Firm with reasonable assurance that:

- a. The Firm and its personnel comply with professional standards and applicable regulatory and legal requirements and perform engagements in accordance with these standards and requirements; and
- b. reports issued by the Member Firm or engagement partners are appropriate in the circumstances.

Structure, implementation and performance of the quality management system of the Firm provide for high-quality performance of the engagements and provide the Firm with reasonable assurance that goals of its quality management system, stated in (a) and (b), are reached.

Quality of engagements is achieved through their planning and performance, as well as issuance of reports in accordance with professional standards and applicable laws and regulations. Compliance with these standards and applicable laws and regulations requires use of professional judgement and, if applicable depending on type of engagement, professional scepticism.

Key components of quality management system of the Firm

The Firm established quality goals for the following components of its quality management system:

- i. Governance and leadership
- ii. Relevant ethical requirements
- iii. Acceptance and continuance of client relationships and specific engagements
- iv. Engagement performance
- v. Resources
- vi. Information and communication.

Process of identification and assessment of risks by the Firm

The Firm implemented the process of assessment of risks that may arise and adversely affect the ability to reach one or more quality goals of the Firm in its components of quality management system, stated above.

Process of assessment of quality risks by the Firm requires understanding of conditions, events, circumstances, actions or inaction that may affect quality and goals of quality management system, including nature and circumstances of its engagements.

Responses to quality risks

The Firm designed and implemented responses to identified quality risks. These responses include policies, procedures, processes or systems based on the reason for risk assessment. In addition to quality risks identified by the Firm in the process of risk assessment the responses of the Firm take into account requirements to quality management stated in:

- ISQM 1, para 34;
- Network requirements to quality presented in IPSM of PKF Global;
- PKF UKRAINE LLC Quality management manual.

Monitoring and remediation

The Firm implemented the process of monitoring and remediation to:

- Present actual, reliable and timely information on design, implementation and functioning of its quality management system, and
- Implement respective measures in response to identified deficiencies for their timely remediation.

Process of monitoring includes review of audit engagements performed. At least, one engagement performed is regularly selected for review for each audit engagement partner.

Responsibility for quality management system of the Firm

The Firm appoints and assigns the following responsibilities:

- a) Ultimate responsibility and accountability for quality management system;
- b) Operating responsibility for quality management system;
- c) Operating responsibility for specific aspects of quality management system, including:
 - i. Compliance with independence requirements; and
 - ii. Process of monitoring and remediation.

When assigning the responsibilities, the Firm ensures that the persons appointed:

- a) Have adequate experience, knowledge, influence and authority, and can allocate necessary time to meet their responsibilities; and
- b) Understand their roles and accountability for this role.

Ultimate responsibility and accountability for quality management system of the Firm rests with Iryna Kashtanova, director of the Firm, while operating responsibility rests with Natalia Gaievska, quality management director, both persons having adequate experience, knowledge, influence and authority, and can allocate necessary time to meet their responsibilities, and understanding their roles and accountability for this role.

Evaluation of quality management system of the Firm

The person with the ultimate responsibility over quality management system of the Firm evaluates the quality management system in the name of the Firm. The results of the process of monitoring and remediation of the Firm present the basis for conclusion during annual evaluation.

Conclusion of the latest evaluation quality management system of the Firm

Based on the latest review of its quality management system, the Firm concluded that quality management system provides for reasonable assurance that the goals of quality management system are achieved.

Statement of efficiency

Based on the results of monitoring and evaluation, we are sure that our quality control system is efficient, ensuring our compliance with professional standards and provision of high-quality services for our clients.

5. LATEST EXTERNAL REVIEW OF QUALITY CONTROL SYSTEM (QUALITY MANAGEMENT SYSTEM)

PKF UKRAINE LLC is the audit firm authorized to perform statutory audits of financial statements of legal entities, including PIEs. It entails additional requirements regarding external quality control review. In accordance with the Law №2258 the Firm has to undergo quality control of audit services not less than once every three years.

Quality control of audit services is performed by quality control inspection (the Inspection) of Public audit oversight board. The Inspection performed the latest external quality control review in December 2021 – April 2022.

As a member firm of PKFI network, the Firm regularly undergoes quality control inspections by PKF Global. The latest inspection was performed in January 2020.

Results of external and internal reviews and inspections are used to improve the procedures and are included into internal training programs. If necessary, the quality control director issues a note of warning stating the issues to be taken into consideration by partners and personnel.

6. LIST OF PUBLIC INTEREST ENTITIES THAT HAVE BEEN PROVIDED WITH STATUTORY AUDIT SERVICES DURING 2023

In accordance with the Law № 2258, PKF UKRAINE LLC has a right to perform statutory audits of financial and consolidated financial statements, including audits of public interest entities (PIEs).

List of public interest entities that have been provided with statutory audit services in 2023, is presented in [Annex 2](#) to the Report.

7. PRACTICES OF PROVISION OF INDEPENDENCE AND INTERNAL REVIEW OF COMPLIANCE WITH INDEPENDENCE REQUIREMENTS

Internal standards of the Firm, including independence requirements, state that:

- Compliance with Code of Ethics for Professional Accountants (including International standards of Independence) is higher than commercial benefit.
- Prior to acceptance of any new engagement from existing or new clients, partners and staff must identify circumstances that may create conflict of interests for the Firm and PKF Global network.
- Review for potential conflict of interests in PKFI network includes analysis of Transnational Entities Database (TREND) to see if any of the member firms has any relations with new or existing clients.
- Partners and managers must continuously monitor independence and, for audit engagements, confirm independence of the Firm in compliance with independence standards prior to each engagement.
- All employees of the Firm must present confirmation of their independence, absence of conflict of interests and prohibited investments every year.
- The quality management director performs an annual review of the above confirmations for compliance with independence requirements.
- Inducements may be offered or accepted only when an objective, reasonable and informed third party would be likely to conclude or treat their value as clearly trivial and inconsequential.
- Quality management director must be consulted on all issues of independence and professional ethics. The decision of quality management director on any of the above issued is final.
- Noncompliance with Firm's procedures must be immediately reported to quality management director and Director of the Firm.

Besides, partners and professionals, participating in audits, including statutory audits of PIEs, issue or update, if necessary, statement of independence regarding particular engagement. This statement is to be signed by all engagement team members prior to commencement of engagement. The existence of threats to independence is continuously monitored during the engagement, and, if they are identified, respective safeguards are applied.

Review of compliance with independence requirements is performed for each engagement. Compliance with independence requirements is separately reviewed in the process of quality management monitoring.

8. CONTINUOUS PROFESSIONAL DEVELOPMENT OF AUDITORS

The firm complies with legal and regulatory requirements to continuing professional development of the auditors. Responsibility for the complete support of professional development rests with the Director of the Firm, while actual support is offered by the quality management director.

The Firm provides:

- Technical library, including online resources accessible via Internet.
- Manuals on procedures for all audit and assurance engagements and other services provided by the Firm;
- Subscription to digital newsletters and updating of digital periodicals on standards and practice of audit, accounting, finances.
- Regular external training of partners and professionals at workshops to improve professional knowledge of accounting, audit and taxation;
- Internal workshops, taking into account specific roles of personnel at each stage of career;
- Specialized internal and external workshops to meet specific educational needs.

Regular professional training and updating of knowledge is mandatory for managers of all business lines of the Firm. The Firm develops and approves annual plans of internal training sessions.

Each employee engaged in the provision of services, including managers of all business lines, have their own plans of continuing development and education. Annual assessment of personnel includes review of compliance with the plan.

The Firm appointed a person responsible for control over attendance and compliance with mandatory annual hours of continuing education.

External mandatory professional training of auditors in 2023 was based on online seminars, teleconferences and trainings, short-term educational workshops staged by professional organizations and regulators. Besides, the partners often act as speakers and lecturers.

9. REMUNERATION PRINCIPLES FOR KEY PARTNERS

Key partners of the Firm receive a fixed salary and respective bonuses based on results of work during the year.

10. ROTATION POLICY FOR KEY AUDIT PARTNERS AND AUDITORS ENGAGED IN STATUTORY AUDITS

The Firm's policies on rotation of key audit partners and auditors are stated in internal standards. All partners and auditors, engaged in statutory audits, must comply with the above policies of the Firm, based on requirements of Law № 2258 and ethical principles applicable to the Firm.

A statutory audit engagement partner must terminate his/her participation in the engagement later than 7 years after appointment while for the Firm engagement must be terminated not later than 10 years after appointment, except for the banks. The Firm may perform statutory audits of financial statements of the banks for not more than 7 years after appointment.

In cases described in Law 2258, a firm, after termination of maximal uninterrupted term of services, may continue to provide the services, if a PIE decides so.

11. REVENUE FROM SERVICES RENDERED

Description	UAH'000
Statutory audit of Public Interest Entities and companies of groups, where PIE is a parent company	8 777
Statutory audit of other audit clients	3 683
Non-audit services to Public Interest Entities	206
Non-audit services to other entities	2 336

12. RELATED PARTIES

EUROPEAN CONSULTING AND APPRAISAL CENTRE, LLC and its Subsidiary EUROPEAN CONSULTING AND APPRAISAL CENTRE are the related parties of the Firm.



Iryna KASHTANOVA

Director

PKF UKRAINE LLC



April 12, 2024

Annex 1. PKF Global member firms providing services on statutory audits of financial and consolidated financial statements in the European Union

Registered name	Country	City
PKF Corti & Partner GmbH Wirtschaftsprüfer und Steuerberater	Austria	Graz
PKF Österreicher & Partner GmbH & Co KG Wirtschaftsprüfung und Steuerberatung	Austria	Vienna
PKF Revisionstreuhand Wirtschaftsprüfungsgesellschaft m.b.H.	Austria	Salzburg
PKF Bofidi	Belgium	Gent
PKF Bulgaria Ltd.	Bulgaria	Sofia
PKF FACT Revizija	Croatia	Zagreb
PKF ABAS Ltd	Cyprus	Nicosia
PKF Savvides & Co Ltd	Cyprus	Limassol
APOGEO Group, SE	Czech Republic	Prague
PKF Munkebo Vindelev, Statsautoriseret Revisionsaktieselskab	Denmark	Copenhagen
PKF Estonia OÜ	Estonia	Tallinn
Rantalainen Audit	Finland	Helsinki
PKF Arsilon	France	Paris
PKF Fasselt Schlage Partnerschaft mbB	Germany	Berlin
PKF Industrie- und Verkehrstreuhand GmbH Wirtschaftsprüfungsgesellschaft	Germany	Munich
PKF Issing Faulhaber Wozar Altenbeck GmbH & Co. KG	Germany	Wuerzburg
PKF Riedel Appel Hornig GmbH	Germany	Heidelberg
PKF Sozietät Dr. Fischer	Germany	Nuremberg
PKF Vogt & Partner Wirtschaftsprüfer Steuerberater	Germany	Herford
PKF WMS Bruns-Coppenrath & Partner mbB Wirtschaftsprüfungsgesellschaft Steuerberater Rechtsanwälte	Germany	Osnabrueck
PKF WULF GROUP	Germany	Stuttgart
PKF Euroauditing S.A.	Greece	Athens
PKF Audit Kft	Hungary	Budapest
PKF O'Connor, Leddy & Holmes Limited	Ireland	Dublin
PKF Italia S.p.A.	Italy	Milan
PKF Latvia SIA	Latvia	Marupe
L'Alliance Révision S.à r.l.	Luxembourg	Luxembourg
PKF Audit & Conseil S.à.r.l.	Luxembourg	Luxembourg
PKF Malta Limited	Malta	Birkirkara
PKF Wallast	Netherlands	Delft
PKF ReVisjon AS	Norway	Oslo
PKF Consult Spółka z ograniczoną odpowiedzialnością Sp. k.	Poland	Warsaw
PKF II Portugal Lda	Portugal	Lisbon
PKF Econometrica S. R. L.	Romania	Timisoara
PKF Finconta S. R. L.	Romania	Bucharest
PKF Slovensko S.R.O	Slovakia	Prievidza
PKF - Audiec SAP	Spain	Barcelona
PKF Attest Servicios Profesionales, S.L.	Spain	Madrid
PKF Revidentia AB	Sweden	Stockholm

Annex 2. Public Interest Entities to which PKF UKRAINE LLC provided services on statutory audits in 2023

Registered name
ABinBev EFES Ukraine PrJSC
Alpari Bank JSC
Asvio Bank JSC and Bank group "Asvio"
Bank 3/4 JSC
Bank Credit Dnipro JSC
Best Leasing LLC
Clearing House Joint Stock Bank
Cominbank JSC
Credit Europe Bank JSC
Crystal Bank JSC
Document SE
Electronprylad R&D JSC
Kniazha Life Vienna Insurance Group PrJSC
Kniazha Vienna Insurance Group PrJSC
Kyiv metropoliten Municipal entity
MetaBank JSC
Naftagazstrah IC DLC
PK Podillia PrJSC
Portal Bank JSC
PUMA UKRAINE LLC
Radabank JSB
Smartiway Ukraine LLC
UPSK Insurance Company PrJSC
VIDI-Insurance IC DLC
Vinnitsky Kombinat khleboproduktiv №2 LLC
Zorya Podillya Product Company LLC and UPI Agro Group
ABinBev EFES Ukraine PrJSC
Alpari Bank JSC



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"PKF UKRAINE" LLC is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s)

Додаток 1
до Національного положення (стандарту)
бухгалтерського обліку 25 "Спрощена фінансова
звітність"
(пункт 4 розділу I)

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність малого підприємства

Підприємство	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "ПКФ УКРАЇНА"	Дата(рік,місяць,число)	2024	01	01
Територія	М.КИЇВ, ШЕВЧЕНКІВСЬКИЙ Р-Н	за ЄДРПОУ	34619277		
Організаційно-правова форма господарювання	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ	за КАТОТТГ І	UA80000000001078669		
Вид економічної діяльності	Діяльність у сфері бухгалтерського обліку й аудиту; консультування з питань оподаткування	за КОПФГ	240		
Середня кількість працівників, осіб	45	за КВЕД	69.20		
Одиниця виміру:	тис. грн. з одним десятковим знаком				
Адреса, телефон	Україна, 01054, місто Київ, вул.Хмельницького Богдана (Шевченківський р-н), будинок 52, поверх 4				5012531

1.Баланс на 31 грудня 2023 р.

Форма № 1-м Код за ДКУД 1801006

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	127,2	59,5
Первісна вартість	1001	573,6	382,8
Накопичена амортизація	1002	(446,4)	(323,3)
Незавершені капітальні інвестиції	1005	-	-
Основні засоби :	1010	100,6	33,3
первісна вартість	1011	2 257,5	2 251,3
знос	1012	(2 156,9)	(2 218,0)
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	17,2	72,6
Інші необоротні активи	1090	214,3	232,6
Усього за розділом I	1095	459,3	398,0
II. Оборотні активи			
Запаси :	1100	9,3	8,4
у тому числі готова продукція	1103	-	-
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	531,3	371,3
Дебіторська заборгованість за розрахунками з бюджетом	1135	-	31,2
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	190,6	6,9
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	9 326,2	10 773,7
Витрати майбутніх періодів	1170	50,3	70,2
Інші оборотні активи	1190	1 078,7	1 048,6
Усього за розділом II	1195	11 186,4	12 310,3
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	11 645,7	12 708,3

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	133,4	133,4
Додатковий капітал	1410	-	-
Резервний капітал	1415	25,0	25,0
Нерозподілений прибуток (непокритий збиток)	1420	2 314,2	2 712,3
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	1495	2 472,6	2 870,7
II. Довгострокові зобов'язання, цільове фінансування та забезпечення			
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	46,3	5,0
розрахунками з бюджетом	1620	407,0	449,0
у тому числі з податку на прибуток	1621	188,7	333,2
розрахунками зі страхування	1625	86,3	119,2
розрахунками з оплати праці	1630	403,0	525,0
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	6 473,7	6 291,5
Усього за розділом III	1695	7 416,3	7 389,7
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	11 645,7	12 708,3

2. Звіт про фінансові результати
за Рік 2023 р.

Форма № 2-м Код за ДКУД 1801007

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	18 741,4	15 932,6
Інші операційні доходи	2120	5 612,9	5 277,8
Інші доходи	2240	81,4	16,8
Разом доходи (2000 + 2120 + 2240)	2280	24 435,7	21 227,2
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(17 409,1)	(14 769,4)
Інші операційні витрати	2180	(5 175,2)	(5 339,8)
Інші витрати	2270	(-)	(46,6)
Разом витрати (2050 + 2180 + 2270)	2285	(22 584,3)	(20 155,8)
Фінансовий результат до оподаткування (2280 – 2285)	2290	1 851,4	1 071,4
Податок на прибуток	2300	(333,2)	(192,8)
Чистий прибуток (збиток) (2290 – 2300)	2350	1 518,2	878,6

ЕП
Каштанова

Ірина
Олександрівна
ЕП Головка
Тамара
Анатоліївна

Каштанова Ірина Олександрівна

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Головка Тамара Анатоліївна

(ініціали, прізвище)

Керівник

(підпис)

Головний бухгалтер

(підпис)



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