

# PKF UKRAINE LLC TRANSPARENCY REPORT

FOR THE YEAR ENDED  
ON DECEMBER 31, 2024



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# Introduction

We are pleased to present our Transparency Report for the year ended December 31, 2024, 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. This report is presented together with the annual financial statements.

## Background information on PKF UKRAINE LLC

**PKF UKRAINE LLC** (hereinafter referred to as the Firm or the Company) provides audit services for more than 17 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 Khmel'nitskogo str., Kyiv 01054, Ukraine.

## 1. Organizational and legal structure and ownership structure

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. Biloblovsy
- 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 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 Global 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 network organisation, its various boards or committees and their communication

PKF International Limited is the central element 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](http://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.

As stated above, there are two international committees, one responsible for professional and practice standards, the International Professional Standards Committee (including assurance) (IPSC), and the other for tax practice, the International Tax Committee (ITC). In addition, there are additional committees at the regional and international levels for various practice areas.

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 GlobalX'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 GlobalX's firms. The transnational entity listing (including transnational audits) must be continuously updated and its accuracy confirmed annually.

### Quality assurance

PKF Global operates a Global Monitoring Programme (GMP) covering Member Firms. The principal objectives are to ensure that the standards expected for the performance of certain types of professional work by Member Firms are established and communicated to Members, that those standards meet appropriate recognised professional practice requirements at least for transnational and referred work, and that a programme of monitoring of compliance with expected standards is operating effectively.

### 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 represented in more than 550 cities in 141 countries, in five regions, providing audit, assurance, accounting, business advisory, legal and tax services. The PKF member firms and correspondent firms have combined service revenues of \$2.115 billion and approximately 23,586 employees (for the PKF network fiscal year ended June 30, 2024).

The total revenue for the statutory audit of annual and consolidated financial statements in the EU/EEA of member firms belonging to the PKF Global network (see Annex 1) for the period ended June 30, 2024 amounted to USD 113.127 million.

## 3. Management 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

### Goal 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.

### The Firm's risk assessment process

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 address the 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 International;
- PKF UKRAINE LLC Quality management manual.

### Monitoring and Remediation Process

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.

## Responsibility for quality management system of the Firm

The Firm appoints and assigns the following responsibilities:

- Ultimate responsibility and accountability for the system of quality management;
- Operational responsibility for the system of quality management;
- Operational responsibility for specific aspects of the system of quality management, including:
  - Compliance with independence requirements; and
  - The monitoring and remediation process.

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

- Have the appropriate experience, knowledge, influence and authority within the firm, and sufficient time, to fulfil their assigned responsibility; and
- Understands their assigned roles and that they are accountable for fulfilling them.

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.

## Evaluating the System of Quality Management 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 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.

The external quality control of the audit services of the firm is carried out by the Quality Assurance Inspectorate of the Public Audit Oversight Body (hereinafter referred to as the Inspectorate). The last external audit of the quality control system was conducted by the Inspectorate during the period from December 2021 to April 2022. The next inspection is expected in 2025..



As a member firm of PKF Global network, the Firm regularly undergoes quality control inspections by PKF International. 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. Statutory audits of PIEs in 2024

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 PIEs.

List of PIEs, which underwent statutory audit by the Firm in 2024, is presented in [Annex 2](#) to the Report.

## 7. Practices for ensuring independence, performance of internal review of independence

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 2024 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. Key partner remuneration principles

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

## 10. Rotation of 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. Income from services

Description	UAH'000
Statutory audit of Public Interest Entities and companies of groups, where PIE is a parent company	9 981,1
Statutory audit of other audit clients	4 822,5
Non-audit services to Public Interest Entities	524,8
Non-audit services to non-audit clients	3 297,1

## 12. Related parties

EUROPEAN CONSULTING AND APPRAISAL CENTRE, LLC and its Subsidiary EUROPEAN CONSULTING AND APPRAISAL CENTRE.

Iryna Kashtanova  
Director, PKF UKRAINE LLC  
April 11, 2025



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

Registered name	Country	City
PKF Rößlhuber & Partner Steuerberatungs GmbH & Co KG	Austria	Salzburg
PKF Corti & Partner GmbH Wirtschaftsprüfer und Steuerberater	Austria	Graz
PKF Österreicher & Partner GmbH & Co KG Wirtschaftsprüfung und Steuerberatung	Austria	Vienna
PKF BOFIDI	Belgium	Gent
PKF Bulgaria Ltd.	Bulgaria	Sofia
PKF FACT Revizija	Croatia	Zagreb
PKF Savvides & Co Ltd	Cyprus	Limassol
PKF ABAS Ltd	Cyprus	Nicosia
APOGEO Group, SE	Czech Republic	Prague
PKF Munkebo Vindelev, Statsautoriseret Revisionsaktieselskab	Denmark	Copenhagen
PKF Estonia OÜ	Estonia	Tallinn
PKF Arsilon	France	Paris
PKF Fasselt Partnerschaft mbB	Germany	Berlin
PKF WMS GmbH & Co. KG Wirtschaftsprüfungsgesellschaft Steuerberater Rechtsanwälte	Germany	Osnabrück
PKF Industrie- und Verkehrstreuhand GmbH Wirtschaftsprüfungsgesellschaft	Germany	Munich
PKF WULF Group	Germany	Stuttgart
PKF Riedel Appel Hornig GmbH	Germany	Heidelberg
PKF Issing Faulhaber Wozar Altenbeck GmbH & Co. KG	Germany	Würzburg
PKF Sozietät Dr. Fischer	Germany	Nuremberg
PKF Euroauditing S.A.	Greece	Athens
PKF Audit Kft	Hungary	Budapest
PKF Italia S.p.A.	Italy	Milan
PKF Latvia SIA	Latvia	Marupe
PKF Audit & Conseil S.à.r.l.	Luxembourg	Luxembourg
PKF Malta Limited	Malta	Birkirkara
PKF ReVisjon AS	Norway	Oslo
PKF Consult Spółka z ograniczoną odpowiedzialnością Sp. k.	Poland	Warsaw
PKF II Portugal Lda	Portugal	Lisbon
PKF Finconta S. R. L.	Romania	Bucharest
PKF Econometrica S. R. L.	Romania	Timisoara
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 2024

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Registered name
Radabank JSB JSC
Alpari Bank JSC
Asvio Bank JSC and Asvio banking group
Bank ¾ JSC
Credit Dnipro Bank JSC and Credir Dnopro Bank banking Group
Kominbank JSC
Crystal Bank JSC
Metabank JSC
Crayna IC JSC
Chornomorsk STP State entity
Kyivteploenergo communal entity
Electronprylad NTK PJSC
ABinBev EFES Ukraine PrJSC
VUSO IC PrJSC
UPSK Insurance Company PrJSC
Accordbank CB PJSC
VIDI-Insurance IC DLC
Best Leasing LLC
PUMA UKRAINE LLC
Smartiway Ukraine LLC



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[www.pkf.ua](http://www.pkf.ua)

PKF UKRAINE 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).

Financial statements of the microenterprise

ДОКУМЕНТ ПРИЙНЯТО

Entity **PKF UKRAINE LIMITED LIABILITY COMPANY** Date (YY,MM,DD)  
Territory Kyiv, Shevchenkivsky district EDRPOU  
Organizational and legal form of business Limited Liability Company KOPFG  
Type of business Activities in the field of accounting and auditing; tax consulting KVED  
Average number of employees 42  
Unit of measurement: UAH'000 with one decimal  
Address, phone 52 B. Khmelnietskogo str., 4<sup>th</sup> floor, SHEVCHENLVSKY district, Kyiv, 01054, Ukraine

Codes		
2025	01	01
34619277		
UA80000000010786 69		
240		
69.20		

5012531

1. Balance sheet  
as at December 31, 2024

Form № 1-мс

DKUD Code 1801006

Assets	Line code	Opening balance	Closing balance
1	2	3	4
<b>I. Noncurrent assets</b>			
Fixed assets :	1010	92,8	198,8
historical value	1011	2 634,1	2 122,2
Depreciation	1012	( 2 541,3 )	( 1 923,4 )
Other noncurrent assets	1090	305,1	154,3
<b>Total, section I</b>	<b>1095</b>	<b>397,9</b>	<b>353,1</b>
<b>II. Current assets</b>			
Inventories	1100	8,4	14,4
Current receivables	1155	409,4	1 224,6
Cash and cash equivalents	1165	10 773,7	12 051,7
Other current assets	1190	1 118,9	1 479,3
<b>Total, section II</b>	<b>1195</b>	<b>12 310,4</b>	<b>14 770,0</b>
<b>Total</b>	<b>1300</b>	<b>12 708,3</b>	<b>15 123,1</b>

Liabilities	Line code	Opening balance	Closing balance
1	2	3	4
<b>I. Equity</b>			
Capital	1400	158,4	158,4
Retained earnings (accumulated loss)	1420	2 712,3	3 203,5
Unpaid capital	1425	( - )	( - )
<b>Total, section I</b>	<b>1495</b>	<b>2 870,7</b>	<b>3 361,9</b>
<b>II. Long-term liabilities, target financing and provisions</b>			
<b>III. Current liabilities</b>			
Short-term bank loans	1600	-	-
Current payables for:			
goods, works, services	1615	5,0	1,7
settlement with budget	1620	449,0	485,4
insurance	1625	119,2	109,4
labor remuneration	1630	525,0	474,0
Other current liabilities	1690	6 291,5	7 927,3
<b>Total, section III</b>	<b>1695</b>	<b>7 389,7</b>	<b>8 997,8</b>
<b>Total</b>	<b>1900</b>	<b>12 708,3</b>	<b>15 123,1</b>



**2. Statement of financial performance for the year 2024**

Form № 2-мс

Code

1801007

Item	Line code	Reporting period	Previous period
1	2	3	4
Net income from sale of goods, works, services	2000	22 814,2	18 741,4
Other income	2160	2 890,4	5 694,3
<b>Total income</b> (2000 +2160)	<b>2280</b>	25 704,6	24 435,7
Cost of goods (works, services) sold	2050	( 15 940,3 )	( 17 409,1 )
Other expenses	2165	( 8 189,6 )	( 5 175,2 )
<b>Total expenses</b> (2050 +2165)	<b>2285</b>	( 24 129,9 )	( 22 584,3 )
Earnings before taxes (2280 – 2285)	2290	1 574,7	1 851,4
Corporate income tax	2300	( 283,4 )	( 333,2 )
Expenses (revenue), decreasing (increasing) earnings after taxes	2310	-	-
<b>Net profit (loss)</b> (2290 – 2300 – (+) 2310)	<b>2350</b>	1 291,3	1 518,2

Director

(signature)

Chief accountant

(signature)

*ЕП КАШТАНОВА  
ІРИНА  
ОЛЕКСАНДРІВНА*

*А*

*ЕП Головка*

*Тамара*

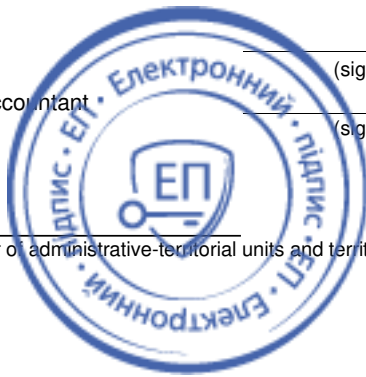
*Анатоліївна*

Kashtanova Iryna O.

(name)

Golovko Tamara A.

(name)



<sup>1</sup> Codifier of administrative-territorial units and territories of territorial communities