

INFORMATION CENTER FOR HUMAN RIGHTS

**Financial Statements of a Micro-Entity for
the year ended 31 December 2025
prepared in accordance with National
Accounting Regulation (Standard) 25
“Simplified Financial Statements” together
with the Independent Auditor’s Report**

INFORMATION CENTER FOR HUMAN RIGHTS

FINANCIAL STATEMENTS OF A MICRO-ENTITY FOR THE YEAR ENDED 31 DECEMBER 2025

(in thousands of Ukrainian hryvnias with one decimal place, unless otherwise stated)

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STATEMENT OF MANAGEMENT’S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE FINANCIAL STATEMENTS OF A MICRO-ENTITY

The following statement, which should be considered in conjunction with the description of the independent auditor’s responsibilities set out on pages 4–5 of the Independent Auditor’s Report, has been prepared to distinguish between the responsibilities of management and those of the independent auditor in respect of the financial statements of the micro-entity (hereinafter referred to as the “Financial Statements”) of INFORMATION CENTER FOR HUMAN RIGHTS (hereinafter referred to as the “Organization”).

Management of the Organization is responsible for the preparation of the Financial Statements, which are prepared, in all material respects, in accordance with National Accounting Regulation (Standard) 25 “Simplified Financial Statements”.

In preparing the Financial Statements, management of the Organization is responsible for:

- Selecting appropriate accounting policies and applying them consistently;
- Making reasonable estimates and judgments;
- Preparing the Financial Statements on the going concern basis, unless it is inappropriate to presume that the Organization will continue its operations for the foreseeable future.

Management of the Organization is also responsible for:

- Designing, implementing and maintaining an effective and reliable system of internal control within the Organization;
- Maintaining an accounting system that enables, at any time, the preparation of information about the Organization’s financial position with a sufficient degree of accuracy and ensures compliance of the Financial Statements with National Accounting Regulations (Standards) of Ukraine;
- Taking measures within its competence to ensure the safeguarding of the Organization’s assets;
- Preventing and detecting fraud and other abuses.

The Financial Statements of the Organization for the financial year ended 31 December 2025, set out on pages 6 to 7, were approved and signed on 10 August 2026 on behalf of the management of the Organization:

Chair of the Board



Tetiana PECHONCHYK

INDEPENDENT AUDITOR'S REPORT

*To the Board and the General Meeting of Members of
Information Center for Human Rights*

Opinion

We have audited the financial statements of INFORMATION CENTER FOR HUMAN RIGHTS (the Organization), which comprise the Balance Sheet (Form No. 1-ms) as at 31 December 2025 and the Statement of Financial Results (Form No. 2-ms) for the year then ended, prepared in accordance with National Accounting Regulation (Standard) 25 "Simplified Financial Statements" (NAR(S) 25).

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the National Accounting Regulations (Standards) of Ukraine and comply with the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated 16 July 1999 No. 996-XIV relating to the preparation of financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (the IESBA Code) and the ethical requirements of the Law of Ukraine "On Audit of Financial Statements and Auditing Activities" that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. 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

We draw attention to the fact that, in 2025, the Organization continued its operations under martial law in Ukraine, which was imposed in connection with the Russian invasion of Ukraine on 24 February 2022. The Organization's operations have not been significantly adversely affected as a result of military actions; however, there remains a high probability of missile attacks or hostile sabotage that could adversely affect the Organization's operations. These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the Organization's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Matter

The audit of the Organization's financial statements for 2024 was conducted by another independent auditor, who expressed an unmodified opinion on those financial statements on 2 August 2025.

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

The Organization's management is responsible for the preparation and fair presentation of the financial statements in accordance with NAR(S) 25 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.

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 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. 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 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. If we conclude that 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.

Engagement partner

Anna TYMCHYSHYN

Registration number in the Register of Auditors and Audit Entities: 102911

Ivano-Frankivsk, 10 August 2026

Limited Liability Company "AUDIT-SERVICE INC". Identification code: 13659226. Legal address: 76018, Ivano-Frankivsk, street B. Lepkogo, 34, office 1, tel. +380(50)373-56-85, www.as.in.ua

AUDIT-SERVICE INC LLC is included in the Register of auditors and auditing entities in section "Auditing entities that have the right to conduct a mandatory audit of financial statements" and section "Auditing entities that have the right to conduct a mandatory audit of the financial statements of public interest entities" by No. 0036. Link to the register: <https://register.apob.org.ua/>

INFORMATION CENTER FOR HUMAN RIGHTS
FINANCIAL STATEMENTS OF A MICRO-ENTITY FOR THE YEAR ENDED 31 DECEMBER 2025
(in thousands of Ukrainian hryvnias with one decimal place, unless otherwise stated)

FINANCIAL STATEMENTS OF A MICRO-ENTITY

Enterprise INFORMATION CENTER FOR HUMAN RIGHTS
Territory Shevchenkivskiy
Organizational and legal form of business Public organization
Type of economic activity Activities of other membership organizations n.e.c.
Average number of employees 14
Unit of measurement: UAH thousands with one decimal place
Address, telephone 01054, Ukraine, Kyiv, Yaroslaviv Val St., building 33B, tel. 0509156994

Date (year, month, day)
EDRPOU code
KATOTTG code
KOPEFG code
KVED code

CODES		
2026	01	01
38405259		
UA80000000001078669		
815		
94.99		

Balance Sheet as at 31 December 2025

Form No. 1-ms DKUD code

1801006

ASSETS	Line code	As at 31 December 2024	As at 31 December 2025
I. Non-current assets			
Fixed assets:	1010	2 138,6	2 626,4
initial cost	1011	3 820,3	5 062,7
accumulated depreciation	1012	(1 681,7)	(2 436,3)
Other non-current assets	1090	-	-
Total under Section I	1095	2 138,6	2 626,4
II. Current assets			
Inventories	1100	-	0,9
Current receivables	1155	3 638,7	8 291,7
Cash and cash equivalents	1165	21 506,5	47 407,5
Other current assets	1190	56,9	1,5
Total under Section II	1195	25 202,1	55 701,6
Balance	1300	27 340,7	58 328,0

EQUITY AND LIABILITIES	Line code	As at 31 December 2024	As at 31 December 2025
I. Equity			
Capital	1400	-	-
Retained earnings (accumulated deficit)	1420	-	-
Unpaid capital	1425	-	-
Total under Section I	1495	-	-
II. Long-term liabilities, targeted financing and provisions	1595	24 381,5	54 702,4
III. Current liabilities			
Short-term bank loans	1600	-	-
Current trade and other payables for:			
goods, works and services	1615	751,2	999,2
settlements with the budget	1620	10,1	-
insurance settlements	1625	13,2	-
payroll settlements	1630	46,1	-
Other current liabilities	1690	2 138,6	2 626,4
Total under Section III	1695	2 959,2	3 625,6
Balance	1900	27 340,7	58 328,0

INFORMATION CENTER FOR HUMAN RIGHTS**FINANCIAL STATEMENTS OF A MICRO-ENTITY FOR THE YEAR ENDED 31 DECEMBER 2025***(in thousands of Ukrainian hryvnias with one decimal place, unless otherwise stated)***Statement of Financial Results for the year 2025**

Form No. 2-ms DKUD code 1801007

Item	Line code	For 2025	For 2024
Net revenue from sales of products (goods, works, services)	2000	-	-
Other income	2160	88 940,3	69 084,7
Total income (2000 + 2160)	2280	88 940,3	69 084,7
Cost of sales of products (goods, works, services)	2050	-	-
Other expenses	2165	(88 940,3)	(69 084,7)
Total expenses (2050 + 2165)	2285	(88 940,3)	(69 084,7)
Profit (loss) before tax (2280 – 2285)	2290	-	-
Income tax	2300	-	-
Net profit (loss) (2290 – 2300)	2350	-	-

Chair of the Board**Tetiana PECHONCHYK**