



INDEPENDENT AUDITOR'S REPORT
"REKURSIYA" AUDIT FIRM LLC
CONCERNING FINANCIAL STATEMENTS OF
"EVROPA BEZ BARIERIV" PUBLIC ORGANIZATION
AS OF 31.12.2023

We conducted an audit of the financial statements of the PUBLIC ORGANIZATION "EVROPA BEZ BARIERIV" as of 31.12.2023, in accordance with the International Standards on Auditing, adopted by the decision of the Audit Chamber of Ukraine № 361 dated 08.06.2021, as National Auditing Standards. Financial statements of the PUBLIC ORGANIZATION "EVROPA BEZ BARIERIV" as of 31.12.2023 includes: BALANCE SHEET as of 31.12.2023, REPORT on financial results for 2023 (attached to the auditor's report).

Responsibility of management for financial reporting.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the applicable conceptual framework of the financial statements and for such internal controls as management determines necessary to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

The responsibilities of management include: the development, implementation and use of internal control over the preparation and fair presentation of financial statements, the selection and application of appropriate accounting policies, and accounting estimates that are appropriate to the circumstances.

Auditor's responsibility.

It is our responsibility to express an opinion on these financial statements. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. This standard also requires compliance with relevant ethical requirements.

Expression of opinion.

We believe that we have obtained sufficient appropriate audit evidence to express our opinion. In our opinion, the financial statements accurately reflect, in all material respects, the financial condition of the PUBLIC ORGANIZATION "EVROPA BEZ BARIERIV" as of December 31, 2023, its financial results for 2023, in accordance with national regulations (standards) of accounting and financial reporting.

Based on the results of the audit, the auditors confirm that the financial and economic activities were carried out in accordance with current legislation of Ukraine. The adopted accounting system meets the legal and regulatory requirements.

Basic information about the contract and the audit firm.

The audit was performed by "REKURSIYA" AUDIT FIRM LLC (code 41475860) on the basis of the contract № 19-A dated December 1, 2023.

The audit firm operates on the basis of:

- Certificates of inclusion in the Register of audit firms and auditors for № 4710, approved by the Decision of the Audit Chamber of Ukraine dated 28.09.2017, № 349/3,
- Auditor's certificate Vergel T.L. № 006614 dated September 24, 2009, approved by the Decision of the Audit Chamber of Ukraine dated September 24, 2009, № 205/2.

Location of the audit firm: 03035, Kyiv, 11 Kavkazka Street, tel. 067 649 39 77.

Director

"REKURSIYA" AUDIT FIRM LLC

Vergel T.L.

January 31, 2024

