

**NON-GOVERNMENTAL ORGANIZATION «BETTER  
REGULATION DELIVERY OFFICE»**

**FINANCIAL STATEMENTS**  
**In accordance with National Regulations (Standards) of**  
**Accounting in Ukraine**  
**for the year ended December 31, 2024**

**Together with INDEPENDENT AUDITOR'S REPORT**

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# INDEPENDENT AUDITOR'S REPORT

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To the Management of  
NON-GOVERNMENTAL ORGANIZATION « BETTER REGULATION DELIVERY OFFICE»

## QUALIFIED OPINION

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We have audited the financial statements of NON-GOVERNMENTAL ORGANIZATION BETTER REGULATION DELIVERY OFFICE (hereinafter - Organization), which consists of the Balance sheet (Form No. 1-m) as at 31.12.2024 and the Income statement (Form No. 2-m) for the year then ended.

In our opinion, except for the effects of the matters described in the Basis for qualified opinion section, the accompanying financial statements of the Organization present fairly, in all material respects, the financial position of the Organization as at 31 December 2024, and its financial performance for the year then ended, in accordance with the National Accounting Regulations (Standards) in Ukraine (NAR), in compliance with the requirements of National Accounting Regulation (Standard) 25 "Simplified Financial Statements" (NAR 25), and meets the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" on the preparation of financial statements.

## BASIS FOR QUALIFIED OPINION

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We conducted the audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's responsibilities for auditing financial statements" section of our report. We are independent of the Organization in accordance with The International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Ukraine, 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 audit opinion, qualified as follows.

1. We were appointed as the Organization's auditors in February 2025. In previous periods, the Organization's financial statements were not audited. After performing appropriate audit procedures, we were unable to obtain sufficient and appropriate audit evidence regarding the reliability of the endowment balances as of 01.01.2024. Consequently, we were unable to determine whether any adjustments to these amounts are necessary. The possible effect on the financial statements of any undetected misstatements, if any, in respect of the trust fund balances as at 01.01.2024, in the opinion of the auditor, may be material, but not all-encompassing, and may have an impact on the amounts of the relevant elements of the financial statements.

## SIGNIFICANT UNCERTAINTY ON GOING CONCERN

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We draw attention that in accordance with NAS 25 "Simplified Financial Statements", it is not mandatory to provide additional information or detailed explanations that could help to ensure greater detail and validity of the components of the financial statements of a small enterprise. This applies in particular to going concern disclosures.

It is important to note that the Organization continues to operate in a challenging environment due to the introduction of martial law in Ukraine since February 24, 2022 due to a full-scale military invasion. As at the date of issuance of the Organization's financial statements, the conflict has not been resolved and its consequences remain uncertain.

The Organization faces significant risks, including threats to the safety of personnel and property, as well as risks associated with deteriorating economic conditions in the country. These circumstances indicate the existence of a material uncertainty that may cast significant doubt on the Organization's ability to continue as a going concern. Our opinion on this matter was not modified.

## **RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

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Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS and for such internal control as management determines is necessary in order to ensure that the financial statements are not materially misstated by fraud or error.

In preparing the financial statements, management is responsible for assessing the ability of the Organization to continue as a going concern by disclosing, where applicable, matters relating to the going concern and using the going concern assumption as the basis for accounting, unless management either plans to liquidate the Organization or to cease operations or has no other real alternatives to it.

Those with the highest powers are responsible for overseeing the Organization's financial reporting process.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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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 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 financial statements, whether due to fraud or error, design and perform audit procedures response to those risks, and obtain audit evidence that is sufficient and appropriate to use as a basis for our opinion. The risk of not detecting of significant misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or for 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;

Organization's ability to continue as a going concern. If we conclude that a material uncertainty exist, 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 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 achieve fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and the significant audit findings, including any significant deficiencies of internal control that we identified during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

According to the Law of Ukraine "On Audit of Financial Statements and Auditing Activities" dated 21.12.2017 No. 2258-VIII with amendments and additions auditors must provide additional information, namely Basic information about the auditor:

### *Basic information about the audit firm*

Full name	Emergex Outsourcing Limited liability company
Location	13A Universytetska Str., 03110 Kyiv, Ukraine
Information on inclusion in the Register of audit firms and auditors	Registration number in the Register of auditors and audit entities 4281

**Helen Volska,**



Managing Partner and General Director  
Emergex Outsourcing LLC

June 27, 2025

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність малого підприємства

Підприємство		Дата(рік,місяць,число)	Коди
Громадська організація "ОФІС ЕФЕКТИВНОГО РЕГУЛЮВАННЯ"		2025 01 01	40175089
Територія	Подільський р-н	за ЄДРПОУ	UA80000000000719633
Організаційно-правова форма господарювання	Громадська організація	за КАТОТГ	815
Вид економічної діяльності	Діяльність інших громадських організацій, н.в.і.у.	за КОПФГ	94,99
Середня кількість працівників, осіб	12	за КВЕД	
Одиниця виміру:	тис. грн. з одним десятковим знаком		
Адреса, телефон	вулиця Григорія Сковороди, буд. 21/16, м. Київ, 04070		0442230146

1.Баланс на 31 грудня 2024 р.

Актив	Код рядка	Форма № 1-м	Код за ДКУД	1801006
1	2			
<b>I. Необоротні активи</b>				
Нематеріальні активи	1000	0,4		0,2
Первісна вартість	1001	1,4		1,4
Накопичена амортизація	1002	( 1,0 )	( 1,2 )	
Незавершені капітальні інвестиції	1005	-		-
Основні засоби :	1010	377,1		1 959,9
первісна вартість	1011	572,4		2 686,6
знос	1012	( 195,3 )	( 726,7 )	
Довгострокові біологічні активи	1020	-		-
Довгострокові фінансові інвестиції	1030	-		-
Інші необоротні активи	1090	-		-
<b>Усього за розділом I</b>	<b>1095</b>	<b>377,5</b>		<b>1 960,1</b>
<b>II. Оборотні активи</b>				
Запаси :	1100	4 881,1		-
у тому числі готова продукція	1103	-		-
Поточні біологічні активи	1110	-		-
Дебіторська заборгованість за продукцією, товари, роботи, послуги	1125	280,0		2 576,3
Дебіторська заборгованість за розрахунками з бюджетом	1135	2 576,8		6 436,8
у тому числі з податку на прибуток	1136	-		-
Інша поточна дебіторська заборгованість	1155	5 562,5		14 867,4
Поточні фінансові інвестиції	1160	-		-
Гроші та їх еквіваленти	1165	39 652,6		629 882,8
Витрати майбутніх періодів	1170	3,9		-
Інші оборотні активи	1190	56,8		416,9
<b>Усього за розділом II</b>	<b>1195</b>	<b>53 013,7</b>		<b>654 180,2</b>
<b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b>	<b>1200</b>	<b>-</b>		<b>-</b>
<b>Баланс</b>	<b>1300</b>	<b>53 391,2</b>		<b>656 140,3</b>

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (пайовий) капітал	1400	-	-
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	-	2 422,9
Неоплачений капітал	1425	( - - )	( - - )
<b>Усього за розділом I</b>	<b>1495</b>	-	2 422,9
<b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>			
<b>III. Поточні зобов'язання</b>			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	5 811,4	4 994,1
розрахунками з бюджетом	1620	-	-
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	-	-
розрахунками з оплати праці	1630	-	-
Доходи майбутніх періодів	1665	-	1 582,7
Інші поточні зобов'язання	1690	2 163,5	612 624,7
<b>Усього за розділом III</b>	<b>1695</b>	7 974,9	619 201,5
<b>IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття</b>			
<b>Баланс</b>	<b>1900</b>	53 391,2	656 140,3

**2. Звіт про фінансові результати  
за Рік 2024 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	50 633,3	44 952,0
Інші операційні доходи	2120	192 489,9	61 138,0
Інші доходи	2240	-	0,1
Разом доходи (2000 + 2120 + 2240)	2280	243 123,2	106 090,1
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( 188 167,5 )	( 61 051,6 )
Інші операційні витрати	2180	( 52 532,8 )	( 45 038,5 )
Інші витрати	2270	( - )	( - )
<b>Разом витрати (2050 + 2180 + 2270)</b>	<b>2285</b>	( 240 700,3 )	( 106 090,1 )
Фінансовий результат до оподаткування (2280 – 2285)	2290	2 422,9	-
Податок на прибуток	2300	( - )	( - )
<b>Чистий прибуток (збиток) (2290 – 2300)</b>	<b>2350</b>	2 422,9	-

Керівник \_\_\_\_\_  
(підпис)

ЕП ДОРОГАНЬ  
ОЛЕКСІЙ  
ДМИТРОВІЧ  
Дорогань Олексій Дмитрович  
(ініціали, прізвище)

Головний бухгалтер \_\_\_\_\_  
(підпис)

(ініціали, прізвище)



<sup>1</sup> Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

**Financial statements of a small enterprise**

Enterprise			
<b>NON-GOVERNMENTAL ORGANIZATION "BETTER REGULATION DELIVERY OFFICE"</b>			Date (year, month, day)
Location	Podilskyi District	EDRPOU	2025 01 01
Form of ownership	Non-governmental organization	KOATUU	40175089
Type of economic activity	Activities of other non-governmental organizations, n.e.c.	KOPFG	UA8000000000719633
Average number of employees	12	KVED	815
Measurement unit:	UAH thousands with one decimal point		94.99
Address, phone number	21/16 Hryhorii Skovorody Str., KYIV, 04070		0442230146

**1. Balance sheet as at December 31, 2024**

		Form No 1 DKUD code	
		Line code	At the beginning of the reporting year
1		2	3
<b>I. Non-current assets</b>			
Intangible assets		1000	0.4
historical cost		1001	1.4
accumulated amortization		1002	( 1.0 )
Construction in progress		1005	-
Property, plant and equipment:		1010	377.1
historical cost		1011	572.4
depreciation		1012	( 195.3 )
Long-term biological assets		1020	-
Long-term financial investments		1030	-
Other non-current assets		1090	-
<b>Total Section I</b>		<b>1095</b>	377.5
<b>II. Current assets</b>			
Inventories:		1100	4,881.1
including finished goods		1103	-
Current biological assets		1110	-
Accounts receivable for goods, works and services		1125	280.0
Accounts receivable for settlements with the budget		1135	2,576.8
including income tax		1136	-
Other current receivables		1155	5,562.5
Current financial investments		1160	-
Cash and cash equivalents		1165	39,652.6
Deferred expenses		1170	3.9
Other current assets		1190	56.8
<b>Total Section II</b>		<b>1195</b>	53,013.7
<b>III. Non-current assets held for sale and disposal groups</b>		<b>1200</b>	-
<b>Total equity and liabilities</b>		<b>1300</b>	53,391.2
			656,140.3

Liabilities	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
<b>I. Equity</b>			
Registered (share) capital	1400	-	-
Additional capital	1410	-	-
Reserves	1415	-	-
Retained earnings (accumulated losses)	1420	-	2,422.9
Unpaid capital	1425	( - - )	( - - )
<b>Total Section I</b>	<b>1495</b>	-	2,422.9
<b>II. Long-term liabilities, designated funding and provisions</b>	<b>1595</b>	<b>45,416.3</b>	<b>34,515.9</b>
<b>III. Current liabilities</b>			
Short-term bank loans	1600	-	-
Current payables for:			
long-term liabilities	1610	-	-
goods, works and services	1615	5,811.4	4,994.1
settlements with the budget	1620	-	-
including income tax	1621	-	-
social insurance	1625	-	-
salary settlements	1630	-	-
Deferred income	1665	-	1,582.7
Other current liabilities	1690	2,163.5	612,624.7
<b>Total Section III</b>	<b>1695</b>	<b>7,974.9</b>	<b>619,201.5</b>
<b>IV. Liabilities related to non-current assets held for sale and disposal groups</b>	<b>1700</b>	-	-
<b>Total equity and liabilities</b>	<b>1900</b>	<b>53,391.2</b>	<b>656,140.3</b>

## 2. Statement of Financial Results

as at 2024

Item	Line code	For the reporting period	DKUD Code	1801007
1	2	3		4
Net income from sales of goods, works and services	2000	50,633.3		44,952.0
Other operating income	2120	192,489.9		61,138.0
Other income	2240	-		0.1
Total income (2000 + 2120 + 2240)	2280	243,123.2		106,090.1
Cost of sales of goods, works and services	2050	( 188,167.5 )		( 61,051.6 )
Other operating expenses	2180	( 52,532.8 )		( 45,038.5 )
Other expenses	2270	( - )		( - )
<b>Total expenses (2050 + 2180 + 2270)</b>	<b>2285</b>	<b>( 240,700.3 )</b>		<b>( 106,090.1 )</b>
Financial results before tax (2280 — 2285)	2290	2,422.9		-
Income tax	2300	( - )		( - )
<b>Net profit (loss) (2290 — 2300)</b>	<b>2350</b>	<b>2,422.9</b>		<b>-</b>

Director

(signature)

Oleksii D. Dorohan

(name)

Chief Accountant

(signature)

(name)

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