

INDEPENDENT AUDITOR'S REPORT

To the management
of NGO «Detector Media»

Audit report of the financial statements

Opinion

We have audited the financial statement of NON-GOVERNMENTAL ORGANIZATION «DETECTOR MEDIA» («the Company») which comprise the statement of financial position as at December 31, 2018, and the statement of comprehensive income for the year then ended on indicated date.

In our opinion, the accompanying financial statements presents fairly, in all material respects, the financial position of the Company as at December 31, 2018 and it's financial results for the year then ended in accordance with Accounting Regulation (Standard) 25 «Small Business Enterprise Financial Reporting» («AR(S) 25») and other Accounting Regulation (Standards) («AR(S)»), which are used for small business enterprises.

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 Statement section of our report. We are independent of the Company in accordance with the International Code of Ethics for Professional Accounts of International Ethics Standards Board («Code of IESBA») and the ethical requirements that are relevant to our audit of the financial statement in Ukraine, and we have fulfilled our other ethical responsibilities in accordance with these requirements and Code of IESBA. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those Charged with Governance for the financial statement

Management is responsible for the preparation of the Financial Statement in accordance with AR(S) 25 and other AR(S), which are used for small business enterprises and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatements, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseen the Company's financial statement process.

Auditor's Responsibility for the Audit of the financial statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatements, 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 misstatements 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 decision of users taken on the bases of these the financial statement.

As a part of our audit in accordance with ISAs, we experience professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, 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, international omission, 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 Company internal control.
- Evaluate the appropriateness of accounting policies used the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Conclude on the appropriateness of management's use of 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 Company 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 may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underline transactions and events in a manner that achieves fair presentation.

We communicate 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.

The engagement partner on the audit resulting in this independent auditor's report is:

Galyna Andriychuk
Certified auditor
Certificate series A No.007302 actual to May 26, 2021



Director
Dmytro Sushko
Certified auditor
Certificate series A No.005423 actual to June 26, 2023



LIMITED LIABILITY PARTNERSHIP «AUDIT FIRM «P.S.P. AUDIT
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23-A, Zolotoustivska Str.
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Date of the Independent Auditor's report – April 18, 2019

FINANCIAL REPORT
of small business entity

Company **Non-governmental organizatyon "Detektor Media"**
Territory Shevchenkivskiyi
Legal structure **Non-governmental organizatyon**
Type of the economic activity: Activity of the other non-governmental
organizatyon, not elsewhere included
Average number of the employees, persons 8
units: thousand UAH with one decimal
Address, telephone number: 15 Ryzka str., city of Kyiv, 04060, tel.: 4068863

Date (year, month, date)
under USREOU
under KOATOU
under KOPFG

under KVED

Codes
01.01.2019
26476763
8039100000

815
94.99

1. **Balance** on December 31, 2018

		Form No. 1-м	Code under DKUD	1801006
Assets	Line code	At the beginning of the accounting year		At the end of the accounting year
1	2	3		4
I. Non-current asset				
In-progress capital investment	1005	-	-	-
Main assets:	1010	5 958.6	8 242.6	
primary value	1011	6 875.8	9 548.9	
depreciation	1012	(917.2)	(1 306.3)	
Long-term biological assets	1020	-	-	
Long-term financial investments	1030	-	-	
Other non-current assets	1090	-	-	
Total for the part I	1095	5 958.6	8 242.6	
II. Current asset				
Stock	1100	-	-	
including finished goods	1103	-	-	
Current biological assets	1110	-	-	
Receivables for goods, products, works, services	1125	-	-	
Receivables for the settlements with the budget	1135	17.3	19.3	
including the income tax	1136	6.3	6.3	
Other current receivables	1155	120.0	191.6	
Current financial investments	1160	-	-	
Monetary assets and their equivalents	1165	7 522.9	10 442.6	
Expenses of future periods	1170	9.5	11.0	
Other current assets	1190	-	-	
Total for the Part II	1195	7 669.7	10 664.5	
III. Non-current assets deducted for sale and disposal groups	1200	-	-	
Balance	1300	13 628.3	18 907.1	

Комп'ютерна



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Passive	Line code	At the beginning of the accounting year	At the end of the accounting year
1	2	3	4
I. Equity capital			
Registered (share) capital	1400	-	-
Additional capital	1410	-	-
Reserve capital	1415	-	-
Undistributed profit (uncovered loss)	1420	-	-
Unpaid capital	1425	(-)	(-)
Total for the Part I	1495	-	-
II. Long-term obligations, target financing and support	1595	7 538.9	10 617.9
III. Current obligations			
Short-term bank credits	1600	-	-
Current credit receivables for:			
long-term obligations	1610	-	-
products, goods, services	1615	125.2	27.6
settlements with the budget	1620	-	-
including the income tax	1621	-	-
insurance settlements	1625	-	-
payroll	1630	-	-
Profits of the future periods	1665	5 964.2	8 261.6
Other current obligations	1690	-	-
Total for the Part III	1695	6 089.4	8 289.2
IV. Obligations connected with capital assets deducted for sale and disposal groups	1700	-	-
Balance	1900	13 628.3	18 907.1

2. Income Statement for the year of 2018

Form No. 2-м Code under DKUD

1801007

Item	Line code	For the accounting period	For the same previous period
1	2	3	4
Net profit (income) received due to sale of goods (products, works, services)	2000	-	-
Other operating incomes	2120	-	-
Other incomes	2240	22 605.4	15 874.4
Total Incomes (2000 + 2120 + 2240)	2280	22 605.4	15 874.4
Cost of goods (products, works, services) sold	2050	(-)	(-)
Other operating expenses	2180	(-)	(-)
Other expenses	2270	(22 605.4)	(15 874.4)
Total expenses (2050 + 2180 + 2270)	2285	(22 605.4)	(15 874.4)
Financial result before taxation (2280 – 2285)	2290	-	-
Income tax	2300	(-)	(-)
Net profit (loss) (2290-2300)	2350	-	-

Director
Chief Accountant

Electronic signature of Lyhachova-Chernolutska Nataliia Lvivna
Leonenko Olena Volodymyrivna

Seal: Electronic signature of Lyhachova-Chernolutska Nataliia Lvivna

ЗД ТЕКСТУ ДОКУМЕНТУ З
НА АНГЛІЙСЬКУ МОВУ
ЗДАЧЕМ ВОЛИНСЬКОЮ
ОУ.

української. This translation from Ukrainian into English
здійснено was made by me, translator/interpreter
Анастасією Volynska Anastasiia Yuriivna.

ПЕРЕКЛАДАЧА:
Анастасія Юривна

TRANSLATOR'S SIGNATURE:
signature/

Місто Ки-

Ку-



Копія вірна

Електронний підпис О.В. Леоненко

М

-ів, Україна.

Сімнадцятого квітня дві тисячі дев'ятнадцятого року.

Я, Літвінова Т.В., приватний нотаріус Київського міського нотаріального округу, засвідчую справжність підпису перекладача Волинської Анастасії Юріївни, який зроблено у моїй присутності.

Особу перекладача встановлено, його (її) дієздатність та кваліфікацію перевірено.

Зареєстровано в реєстрі за № 938 Стягнуто плати згідно зі ст. 31 Закону України «Про нотаріат».

України «Про нотаріат».

ПРИВАТНИЙ НОТАРІУС



-iv city, Ukraine.

April 17, 2019.

I, Litvinova T.V., private notary of Kyiv city notarial district, certify the true signature of translator/interpreter Volynska Anastasiia Yuriiivna which was put in my presence.

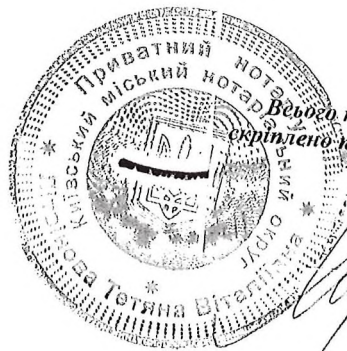
The Identity of the translator /interpreter, his (her) legal capacity and qualification are verified.

Registered in the Register under No. 938 Payment collected according to the Art. 31 of the Law of Ukraine "About Notary".

PRIVATE NOTARY

/signature/

/seal/: coat of arms of Ukraine, Kyiv city notarial district, private notary, Litvinova Tetiana Vitaliivna/.



Всього прошито, пронумеровано та скріплено печаткою 31/17/2019 аркушів

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Копія вірна



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