

Annual Report

Future Ukraine Limited

ABN 19 664 390 612

For the year ended 30 June 2025

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Directors' Report

Future Ukraine Limited

For the year ended 30 June 2025

Directors' report

The directors present their report, together with the financial statements for the period ended 30 June 2025

Charity information

Date of establishment: 9 December 2022

Country of incorporation: Australia

ABN: 19 664 390 612

Registered office address: 3-11 Russell Street, Essendon VIC 3040

Principal place of business: 3-11 Russell Street, Essendon VIC 3040

Entity type: Australian public company limited by guarantee.

Directors and key management personnel

Directors

The following people were the directors during the whole of the financial period and up to the date of this report unless otherwise stated:

Jarema Polatajko

Kateryna Argyrou

Daniel Wolody - Appointed 18 May 2025

Secretary

The following person was the secretary during the whole of the financial period and up to the date of this report unless otherwise stated:

Kateryna Argyrou

Principal Activities

Future Ukraine Limited is a DGR-approved company limited by guarantee that was formed on the initiative of the Australian Federation of Ukrainian Organisations (AFUO), the peak body for the Ukrainian diaspora community in Australia.

The purpose includes:

- Providing assistance and relief to Ukrainians impacted by Russia's invasion to support them in re-establishing their lives and livelihoods. This includes people who remain in their homes in Ukraine, who are internally displaced in Ukraine, or who have been externally displaced to Australia and other countries
- Receiving (from donors), storing, transporting and distributing resources including food, medical supplies, medical infrastructure, clothing, bedding, and household items to Ukrainians experiencing poverty, distress and disadvantages as a result of Russia's invasion of Ukraine.
- Responding to disasters that have created widespread damage to property, communities, or natural environments and/or that have caused any physical or emotional suffering by providing resources, services and assistance to those affected by such disasters.
- Funding, creating, facilitating and enabling projects aimed at assisting Ukrainian people transition from life in wartime, by giving them the opportunity to rebuild their livelihoods, communities and country.

Key activities

Significant Changes

There were no significant changes in the state of affairs of the entity during the financial period.

Matters subsequent to the end of the financial period

No other matter or circumstance has arisen since the 30 June 2025 that has significantly affected, or may significantly affect operations, the results of those operations, or the entity's state of affairs in future financial periods.

Financial Information

Review of operations

The operating profit / (loss) after providing for income tax amounted to (\$2,502,326)

Proceedings

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors:

DocuSigned by:

Jarema Polatajko

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Jarema Polatajko

Date 14 / 11 / 2025

Signed by:

Kateryna Argyrou

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Kateryna Argyrou

Date 14 / 11 / 2025

Mark Stuart Pressland Wilkinson
ABN 46 472 629 469
Registered Company Auditor 4485

FUTURE UKRAINE LTD

ABN 19 664 390 612

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001**

TO THE DIRECTORS OF FUTURE UKRAINE LTD

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.



Mark Stuart Pressland Wilkinson

Date: 1 October 2025

Statement Of Profit Or Loss & Other Comprehensive Income

Future Ukraine Limited For the year ended 30 June 2025

	NOTES	2025	2024
Income			
Revenue	2	654,079	783,801
Total Income		654,079	783,801
Gross Surplus			
		654,079	783,801
Other Income			
Interest Income	2	374	929
Total Other Income		374	929
Expenditure			
Other Expenses	3	(3,242,657)	(2,848,890)
Total Expenditure		(3,242,657)	(2,848,890)
Current Surplus Before Income Tax		(2,588,204)	(2,064,160)
Net Surplus For The Period		(2,588,204)	(2,064,160)
Other comprehensive income for the year, net of tax			
Effect of exchange rate changes		85,878	11,094
Total Other comprehensive income for the year, net of tax		85,878	11,094
Surplus Attributable To Members Of The Entity		(2,502,326)	(2,053,066)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Cash Flows

Future Ukraine Limited For the year ended 30 June 2025

	2025	2024
Cash flows from operating activities		
Interest received	374	929
Donations received	695,338	594,917
GST	5,322	34,616
Cash receipts from other operating activities	20,000	192,117
Cash payments from other operating activities	(3,248,050)	(2,925,002)
Net Cash Flows from Operating Activities	(2,527,016)	(2,102,422)
Cash flows from investing activities		
Other cash items from investing activities	-	(7,330)
Net Cash Flows from Investing Activities	-	(7,330)
Net Cash Flows	(2,527,016)	(2,109,752)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	3,051,089	5,149,747
Net change in cash for period	(2,527,016)	(2,109,752)
Effect of exchange rate changes on cash	85,878	11,094
Cash and cash equivalents at end of period	609,951	3,051,089

● Exchange rates used to convert foreign currency into AUD are shown below. Rates are provided by XE.com unless otherwise stated.

- 30 June 2025

 0.653147 USD (United States Dollar)

- 30 June 2024

 0.666671 USD (United States Dollar)

Statement of changes in equity

Future Ukraine Limited

For the year ended 30 June 2025

	RETAINED SURPLUSES	CURRENT YEAR EARNINGS	ISSUED CAPITAL	RESERVES	TOTAL
Statement Of Changes In Equity					
Prior Year					
Opening Balance	-	5,109,117	-	-	-
Restatements Made	-	-	-	-	-
Net Profit / Loss	-	(2,064,160)	-	-	-
Other Comprehensive Income	-	11,094	-	-	-
Shares Issued	-	-	-	-	-
Dividends Paid	-	-	-	-	-
Reserves Accounted For	-	-	-	-	-
Total Prior Year	-	3,056,051	-	-	3,056,051
Current Year					
Opening Balance	-	3,056,051	-	-	-
Restatements Made	-	-	-	-	-
Net Profit / Loss	-	(2,588,204)	-	-	-
Other Comprehensive Income	-	85,877	-	-	-
Shares Issued	-	-	-	-	-
Dividends Paid	-	-	-	-	-
Reserves Accounted For	-	-	-	-	-
Total Current Year	-	553,724	-	-	553,724

Statement Of Financial Position

Future Ukraine Limited As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash and Cash Equivalents	4	609,951	3,051,089
Trade and Other Receivables	5	6,403	2,498
Total Current Assets		616,354	3,053,586
Non-Current Assets			
Intangibles	6	2,966	3,766
Total Non-Current Assets		2,966	3,766
Total Assets		619,320	3,057,352
Liabilities			
Current Liabilities			
Trade and Other Payables	7	-	1,301
Total Current Liabilities		-	1,301
Other Current Liabilities			
Funds Held	8	65,595	-
Total Other Current Liabilities		65,595	-
Total Liabilities		65,595	1,301
Net Assets		553,724	3,056,051
Equity			
Retained surpluses	9	553,724	3,056,051
Total Equity		553,724	3,056,051

● Exchange rates used to convert foreign currency into AUD are shown below. Rates are provided by XE.com unless otherwise stated.

- 30 June 2025

 0.653147 USD (United States Dollar)

- 30 June 2024

 0.666671 USD (United States Dollar)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Future Ukraine Limited For the year ended 30 June 2025

1. Statement of Significant Accounting Policies

The financial report includes the financial statements and notes of Future Ukraine Limited

Foreign currency translation

All amounts in these financial statements are presented in Australian Dollars (AUD).

Foreign currency transactions

Foreign currency transactions are translated into Australian dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Basis of Preparation

In the directors' opinion, the company is not a reporting entity because there are no users dependent on general-purpose financial statements.

These are special-purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation, the Fundraising Act 1998, and associated regulations, and the Corporations Act 2001 requirements to prepare and distribute financial statements to the members of Future Ukraine Limited. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of Future Ukraine Limited.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Rounding Of Amounts

The entity is of a kind referred to in Corporations Instrument 2016/191, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated in the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and internally.

The directors have determined that there are no significant risks causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period.

These notes should be read in conjunction with the attached compilation report.

Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial period.

Going Concern

The financial statements have been prepared on a going concern basis.

The directors have taken into account all available information about the future, which is at least, but is not limited to, twelve months from 30 June 2025.

When the directors are aware, in making the assessment, of material uncertainties related to events or conditions that cast significant doubt upon the entity's ability to continue as a going concern, the directors shall disclose those uncertainties.

Fair Value of Assets and Liabilities

The entity measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard. "Fair value" is the price the entity would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

Current / Non-Current Distinction

Assets have been classified as current when the directors: Expects to realise the asset, or intends to sell or consume it, in the entity's normal operating cycle; Holds the asset primarily for the purpose of trading; Expects to realise the asset within twelve months after the reporting date; or The asset is cash or a cash equivalent, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

Liabilities have been classified as current when the directors: Expects to settle the liability in the entity's normal operating cycle;

Holds the liability primarily for the purpose of trading; Confirms the liability is due to be settled within twelve months after the reporting date; or Does not have an unconditional right to defer settlement of the liability for at least twelve months after reporting date.

These notes should be read in conjunction with the attached compilation report.

Assets Classified As Held For Sale

The directors confirm that at 30 June 2025 the entity does not hold any assets that are classified as being held for sale.

Should an asset be classified as held for sale, the directors will: Provide a description of the asset(s) or the group of assets and liabilities; and Provide a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal.

Classification Of Expenses

For the period ended 30 June 2025 the directors present the expenses based on the nature or function of these expenses, as this classification was deemed as more reliable and more relevant.

Events After The Reporting Period

No other matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the entity's operations, the results of those operations, or the entity's state of affairs in future financial period.

	2025	2024
2. Revenue		
Donations Received	636,092	612,524
Fundraising	-	17,751
Interest Income	374	929
Administrative Fees	17,987	25,967
Sales of Goods	-	10,810
Sales of tickets	-	116,750
Total Revenue	654,453	784,730

Revenue Recognition

The entity recognises revenue as follows:

Sales revenue

Events, fundraising and raffles are recognised when received or receivable

Donations

Donations are recognised as revenue when received,

Grants

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for under AASB 15 as revenue from contracts with customers, with revenue recognised as these performance obligations are met. Income from grants without any sufficiently specific performance obligations, or that are not enforceable is recognised when received.

Administrative Fees

Future Ukraine Limited allocates 97.25 per cent of revenue to projects, spending only 2.75 per cent on administrative costs.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when performance obligation is established.

Revenue is recorded on an accruals basis.

These notes should be read in conjunction with the attached compilation report.

	2025	2024
3. Other Expenses		
Administrative Costs		
Accounting Fees	3,305	2,944
Advertising & Promotion	4,000	7,035
Amortisation Expense	800	234
Audit Fees	1,091	1,000
Bank Fees	11,973	5,842
Computer Expenses	814	695
Filing Fees	97	-
Insurance	2,498	833
Legal expenses	-	8,440
Meeting Expenses	6,059	7,300
Printing/Stationery & Postage	950	-
Subcontractors	6,001	-
Website Expenses	794	-
Total Administrative Costs	38,381	34,323
Project Funded		
Advocacy/Fundraising	35,884	-
Communication Devices	200,581	-
Donations paid	57,904	536,905
Vehicles	1,280,270	-
Fundraising Expenses	-	118,271
Generators	124,220	-
Government Campaigns	26,024	-
Humanitarian Aid	1,044,388	1,775,366
Medical Aid	151,174	-
Special Projects	123,864	384,025
Veteran Rehabilitation	159,966	-
Total Project Funded	3,204,276	2,814,567
Total Other Expenses	3,242,657	2,848,890
	2025	2024
4. Cash & Cash Equivalents		
Cash at Bank	607,660	3,051,089
Total Cash & Cash Equivalents	607,660	3,051,089

Cash & Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

These notes should be read in conjunction with the attached compilation report.

	2025	2024
5. Trade and Other Receivables		
Trade Receivables		
Accounts Receivable	4,790	-
Total Trade Receivables	4,790	-
Other Receivables		
GST	1,613	(1,011)
Total Other Receivables	1,613	(1,011)
Prepayments		
Prepayments	-	2,498
Total Prepayments	-	2,498
Total Trade and Other Receivables	6,403	1,486

Trade & Other Receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The entity has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue. Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows are presented on a net basis and the GST component of cash flows arising from investing or financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

	2025	2024
6. Intangibles		
Formation Costs		
Formation Costs	4,000	4,000
Formation Costs - Written Off	(1,034)	(234)
Total Formation Costs	2,966	3,766
Total Intangibles	2,966	3,766

These notes should be read in conjunction with the attached compilation report.

	2025	2024
7. Trade and Other Payables		
Trade Payables		
Accounts Payable	-	290
Total Trade Payables	-	290
Other Payables		
GST	(1,613)	1,011
Total Other Payables	(1,613)	1,011
Total Trade and Other Payables	(1,613)	1,301

Trade And Other Payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial period and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Income Tax

The entity is exempt from income tax in accordance with Division 50 Section 50-5 of the Income Tax Assessment Act 1997.

Current Tax Liabilities

The entity is exempt from GST, FBT and Income tax in accordance with Division 50 Section 50-5 of the Income Tax Assessment Act 1997.

	2025	2024
8. Funds Held		
Diocese of Melbourne		
Funds Held - Diocese of Melbourne	45,595	-
Total Diocese of Melbourne	45,595	-
Marta Kostyuk Foundation		
Funds Held - Marta Kostyuk Foundation	20,000	-
Total Marta Kostyuk Foundation	20,000	-
Total Funds Held	65,595	-

These notes should be read in conjunction with the attached compilation report.

Funds Held

Diocese of Melbourne

During the financial year ended 30 June 2024, Future Ukraine Limited received a donation from the Diocese of Melbourne of \$150,000 for the Advent Appeal for Ukraine. The closing balance at 30 June 2025 will be carried forward and used solely for the purpose provided.

Stefan Romaniw Memorial Fund

During the financial year ended 30 June 2025, Future Ukraine Limited received donations of \$44,590 for the Stefan Romaniw Youth Leadership Foundation. The total balance has been paid to the Ukrainian World Congress, facilitating the foundation.

Marta Kostyuk Foundation

During the financial year ended 30 June 2025, Future Ukraine Limited received donations of \$20,000 for the Marta Kostyuk Foundation. The closing balance at 30 June 2025 will be carried forward and used solely for the purpose provided.

	2025	2024
9. Retained Profit / Accumulated Surplus		
Current & Retained Surplus		
Current Year Earnings	(2,502,326)	(2,053,066)
Retained Earnings	3,056,051	5,109,117
Total Current & Retained Surplus	553,724	3,056,051
Total Retained Profit / Accumulated Surplus	553,724	3,056,051

Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by 2SM Pty Ltd, the auditor of the company: Mark Wilkinson

	2025	2024
Audit services - Audit of the financial statements		
Audit Fees	1,091	1,000

10. Contingent Liabilities

In the event of the company being wound up, each member undertakes to contribute a maximum of \$10.00. At 30 June 2025, the company had 1 member, and the total amount that members may be called upon to contribute is \$10.00.

11. Commitments

There were no commitments for the period ended 30 June 2025

These notes should be read in conjunction with the attached compilation report.

12. Related party transactions

Key management personnel

There were no transactions with Key management personnel during the current and previous financial year.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

● Exchange rates used to convert foreign currency into AUD are shown below. Rates are provided by XE.com unless otherwise stated.

- **30 June 2025**

 0.653147 USD (United States Dollar)

- **30 June 2024**

 0.666671 USD (United States Dollar)

These notes should be read in conjunction with the attached compilation report.

Directors' Declaration

Future Ukraine Limited For the year ended 30 June 2025

Directors' declaration 30 June 2025.

In the directors' opinion:

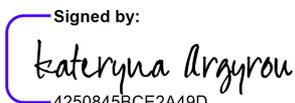
- The attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards - Simplified Disclosures, the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- The attached financial statements and notes give a true and fair view of the entity's financial position as at 30 June 2025 and of its performance for the financial period ended on that date; and - There are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

Signed: 
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Dated: 14 / 11 / 2025

Signed: 
4250845BCE2A49D...

Dated: 14 / 11 / 2025

Mark Stuart Pressland Wilkinson

ABN 46 472 629 469

Registered Company Auditor 4485

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
FUTURE UKRAINE LTD
ABN 19 664 390 612**

Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report of Future Ukraine Ltd, which comprises the statement of financial position as at 30 June 2025, and the statement of profit or loss, statement of cash flows, statement of changes in equity for the year then ended, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' responsibility for the financial report

The directors of the company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the requirements of the *Corporations Act 2001* and are appropriate to meet the needs of the members. The directors' responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the directors' financial reporting under the *Corporations Act 2001*. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting my audit, I have complied with the independence requirements of the *Corporations Act 2001*. I confirm that the independence declaration required by the *Corporations Act 2001* provided to the directors of the Future Ukraine Ltd would be in the same terms if provided to the directors as at the date of this auditor's report.

Liability limited by a scheme approved under Professional Standards Legislation.

PO Box 235, Leopold Victoria 3224

Telephone: 0418 772212

Email: auditvalue@bigpond.com

Mark Stuart Pressland Wilkinson

ABN 46 472 629 469

Registered Company Auditor 4485

Audit Opinion

In my opinion, the financial report of Future Ukraine Ltd is in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2025 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1, and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and complying with the *Corporations Regulations 2001*.



Mark Stuart Pressland Wilkinson

Date: 1 October 2025