

**INDEPENDENT AUDITOR'S REPORT  
ON PROVIDING REASONABLE ASSURANCE FOR INFORMATION,  
INDICATED IN ACCORDANCE WITH THE REQUIREMENTS OF  
PARAGRAPHS 1-8 OF PART 3 OF ARTICLE 11 OF THE LAW OF UKRAINE  
“ON EFFICIENT MANAGEMENT OF PROPERTY RIGHTS OF RIGHT  
HOLDERS IN THE SPHERE OF COPYRIGHT AND/OR RELATED RIGHTS”  
IN THE ANNUAL REPORT ON THE ACTIVITIES OF THE ORGANIZATION  
OF THE COLLECTIVE MANAGEMENT ALL-UKRAINIAN PUBLIC  
ORGANIZATION “ALL-UKRAINIAN AUTHOR’S RIGHTS AGENCY” FOR  
2025**

**To the attention of:**  
*Governing bodies and members of  
all-Ukrainian public organization  
“All-Ukrainian author’s rights agency”*

*Ministry of Economy of Ukraine*

## **INFORMATION ABOUT THE SUBJECT OF THE TASK**

The report was made by the audit firm “AKTYV” LLC (hereinafter - AF “AKTYV” LLC) based on the results of the task on the basis of an agreement with the all-Ukrainian public organization “All-Ukrainian author’s rights agency” and in accordance with:

- Law of Ukraine “On audit of financial statements and auditing” of 31.12.2017 №2258-VIII;
- International Standard on Assurance Engagements 3000 “Assurance engagements other than audits or reviews of historical financial information (revised)”- (hereinafter - ISAE 3000).

This report contains the results of the task of providing reasonable assurance for information, indicated in accordance with the requirements of paragraphs 1-8 of part 3 of article 11 of the law of Ukraine “On efficient management of property rights of right holders in the sphere of copyright and/or related rights” of May 15, 2018 №2415-VIII in the Annual report on the activities of the organization of the collective management all-Ukrainian public organization “All-Ukrainian author’s rights agency” (hereinafter - UARA) for the year ended December 31, 2025 and includes information (as of the end of the reporting period) about:

1. bilateral and multilateral agreements of the organization with other collective management organizations, including with similar foreign organizations and rights holders (list of agreements and sphere of rights use);
2. income from rights collected by the organization, divided into categories of rights and spheres of use of rights, the use of such income (by categories of rights, spheres of use of rights and availability of accreditation);
3. relations with other collective management organizations, including similar foreign organizations, namely:
  - the amount of funds received from other collective management organizations, the amount of funds paid to other collective management organizations, divided into categories of rights, spheres of use of rights, by organizations;
  - the amount of funds withheld as a management fee, and other deductions from income from rights paid in favor of other organizations of collective management, divided into categories of rights, spheres of use of rights, by organizations;
  - the amount of funds withheld as a management fee, other deductions from income from rights, by other organizations of collective management, divided into categories of rights, spheres of use of rights, by organizations;
  - amounts to be paid to other collective management organizations and distributed directly to right holders, divided into categories of rights and organizations;
4. distribution and payment by the organization of income from rights, namely:
  - the total amount distributed in favor of the right holders, divided into categories of rights and spheres of use of rights;
  - the total amount paid to right holders, divided into categories of rights and spheres of use of rights;
  - the total amount of funds collected, but not distributed or not paid to the right holders, divided into categories of rights and spheres of use of rights, indicating the financial year in which these funds are collected;

5. in case of undistributed and unpaid funds - information on the causes of such a situation and on the measures taken by the organization to search for and identify the right holder to whom the funds are to be distributed and paid;

6. use of amounts withheld by the organization, with justification and calculation of these amounts, in particular:

- all operating and financial costs incurred by the organization, divided into categories of rights that it manages. If the costs are indirect or cannot be attributed to any of the categories of rights;

- operating and financial costs in terms of direct management of rights divided into categories of rights managed by the organization. If the costs are indirect and cannot be attributed to any of the categories of rights;

- operating and financial costs incurred for services other than rights management;

- resources used to cover costs;

- the amount of material support provided to the persons specified in Articles 8 and 9 of this Law in the reporting year;

- deductions made from income from rights, divided into categories of rights and spheres of use of rights, as well as the purposes of such deductions;

7. cases of refusal to enter into agreements with users;

8. organizational and legal form and structure of the organization.

### **APPLICABLE CRITERIA**

The criteria for compiling and submitting information on the Annual report on the activities of the organization of collective management UARA for 2025 (established criteria) are:

- paragraphs 1-8 of part 3 of article 11 of the Law of Ukraine “On efficient management of property rights of right holders in the sphere of copyright and/or related rights” of May 15, 2018 №2415-VIII;
- the form of the annual report on the activities of the collective management organization, approved by the order of the Ministry of Economy No.2521 dated May 26, 2025, taking into account the changes made by Order of the Ministry of Economy No. 2640 dated June 13, 2025.

The sources of the applicable criteria are established by the legislative acts of Ukraine. The above criteria apply only to the information of the Annual report on the activities of the collective management organization, which is compiled for the purpose of submitting regular (annual) information disclosed in the field of copyright and related rights, including by submitting to the Ministry of Economy of Ukraine in accordance with the requirements of Part 1 of Article 11 of the Law of Ukraine “On efficient management of property rights of right holders in the sphere of copyright and/or related rights” of May 15, 2018 №2415-VIII.

### **RESPONSIBILITY OF MANAGEMENT STAFF AND THOSE WHO HAVE BEEN GRANTED THE HIGHEST POWERS FOR THE INFORMATION IN THE ANNUAL REPORT ON THE ACTIVITIES OF THE COLLECTIVE MANAGEMENT ORGANIZATION**

The management staff of UARA is responsible for compiling and accurately presenting information in the Annual report on the activities of the collective management organization in accordance with the established criteria and for such internal control system as management determines necessary to ensure the compilation of the Annual report on activities of the organization collective management, which does not contain significant distortions due to fraud or error.

Those with the highest powers are responsible for overseeing the process of compiling information in the Annual report on the activities of the collective management organization UARA.

Taking into account the requirements of Article 7 of the Law of Ukraine “On audit of financial statements and auditing” of 31.12.2017 №2258, officials of the UARA are responsible for the completeness and accuracy of documents and other information provided to the auditor to perform this task.

## **THE AUDITOR'S RESPONSIBILITY FOR PERFORMING THE TASK OF PROVIDING REASONABLE ASSURANCE**

The purpose of the assurance engagement was to obtain reasonable assurance that the information in the Annual report on the activities of CMO UARA as a whole does not contain material misstatement due to fraud or error, and to compile an auditor's report containing our opinion.

Reasonable assurance is a high level of assurance, however, it does not guarantee that the assurance engagement performed in accordance with ISAE 3000 will always reveal a material misstatement, if any. Distortions may be the result of fraud or error; they are considered material if, individually or in combination, as reasonably expected, they may influence user decisions based on the Annual report on the activities of the collective management organization.

While performing assurance tasks in accordance with the requirements of ISAE 3000, we use professional judgment and professional skepticism throughout the task.

In addition, we:

- identify and assess the risks of material misstatement of the Annual report on the activities of the collective management organization due to fraud or error, develop and perform audit procedures in response to these risks and obtain audit evidence that is sufficient and acceptable to use as a basis for our opinion. The risk of not detecting material misstatement due to fraud is higher than for misstatement due to an error, as fraud may include conspiracy, forgery, willful misconduct, misstatement or neglect of internal control measures;

- gain an understanding of internal control measures related to the assurance engagement to develop audit procedures that are appropriate to the circumstances, rather than to express an opinion on the effectiveness of the internal control system;

- assess the acceptability of the applied policies and relevant disclosures made by management;

- evaluate the general presentation, structure and content of the information of the Annual report on the activities of the collective management organization, including disclosures, as well as whether the information of the Annual report on the activities of the collective management organization shows the operations and events that formed the basis of its compilation achieve reliable display. We inform those with the highest powers information about the planned scope and timing of the assurance engagement procedures and the significant audit results identified during the engagement, including any significant deficiencies in the internal control system that have been identified;

- we also provide those with the highest powers with a statement that we have complied with the ethical requirements of independence, and inform them of any links and other matters that could reasonably be considered to affect our independence, as well as where this applies to the relevant precautions. From the list of all issues on which information was provided to those with the highest powers, we identified those that were most important in the task of providing assurance on the information of the Annual report on the activities of the collective management organization of the current period, i.e., those that are key issues of the task performance.

## **APPLICABLE QUALITY CONTROL REQUIREMENTS**

AF “AKTYV” LLC complies with the requirements of International standard on quality control 1 “Quality control for firms that perform audits and reviews of financial statements, and other assurance and related services engagements”. Adoption and implementation of this task were carried

out taking into account the policies and procedures of the quality control system, which were developed by AF “AKTYV” LLC in accordance with the requirements of the International standard on quality control 1.

The purpose of creating and maintaining a quality control system of AF “AKTYV” LLC is to obtain sufficient confidence that:

- the firm itself and its staff operate in accordance with professional standards, legal and regulatory requirements;

- reports provided by the firm or the engagement partners are appropriate to the circumstances.

We performed reasonable assurance engagements in accordance with ISAE 3000. In performing our engagements, we complied with the independence and other ethical requirements set in the Code of Ethics for Professional Accountants approved by the International Ethics Standards Board for Accountants (hereinafter – IESBA Code), which is based on fundamental principles of honesty, objectivity, professional competence and due diligence, confidentiality and professional conduct. We are independent of UARA in accordance with the IESBA Code and the ethical requirements applicable in Ukraine to our assurance engagement regarding the information in the Annual report on the activities of the collective management organization.

### **Compliance with independence and other ethical requirements**

We comply with the independence and other ethical requirements set out in the Code of Ethics for Professional Accountants, approved by the International Ethics Standards Board for Accountants (including the International Independence Standards), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct.

### **Review of work performed**

The general set of procedures for obtaining audit evidence, in particular, but not exclusively, was aimed at:

- gaining an understanding of the environment of UARA as an environment for the functioning of the collective management system: study of internal documents with information about the powers and functioning of the governing bodies of the organization, personnel, organizational and legal form and structure of collective management organization;

- study of the list of agreements concluded with other collective management organizations, including similar foreign organizations, indicating the name of such organizations, the date of entry into force of the agreement, term, validity of the agreement, the subject of the agreement;

- study of internal documents with information on the collected income from rights;

- study of internal documents with information on the amounts of funds received from other collective management organizations;

- study of the adopted internal documents on the principles and procedure for the distribution of income from rights;

- study of internal documents with information on the total amount of income from rights, distributed in favor of right holders;

- study of internal documents with information on the used income from rights;

- study of internal documents with information on the total amount of income from rights paid to rights holders;

- study of the accepted internal documents on the order of deduction from the sums of the collected income from the rights of the sums of management fees, and also the sums which can be directed on the cultural, social, educational purposes;

- study of internal documents with information on the amounts of funds withheld as a management fee and other deductions from income from rights paid in favor of other collective management organizations;

- study of internal documents with information on the total amount of funds collected, but not distributed to rights holders;



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E-mail:	office@vaap.com
Date and number of entry in the Unified State Register of Legal Entities and Individual Entrepreneurs on State Registration:	April 12, 2007 No. 1 074 120 0000 024726
Chairman:	Gandziuk Yu.M.

**Basic information about the audit firm**

Full name:	<b>Audit firm “AKTYV” Limited Liability Company</b>
Short name:	AF “AKTYV” LLC
Company code:	32635145
Inclusion in the sections of the Register of auditors and subjects of auditing activities	Registration number 3292 in the register of auditors and subjects of auditing activities, section “SUBJECTS OF AUDITING ACTIVITIES”
Location, actual address:	65833, Velykodonske city, 16, Parkova str., of.29
Tel/fax:	7008107, 7750187
Director:	Nataliia Reznichenko

**Basic information about the terms of the contract for the task of providing reasonable assurance**

Contract for the performance of the task of providing reasonable assurance №B-01/26 of January 23, 2026.

The start date of the task of providing reasonable assurance on the information in the Annual report on the activities of the collective management organization for the year 2025 – 26.01.2026, the end date – 16.02.2026.

APPROVED

Order of the Ministry of Economic Development and Trade of Ukraine dated November 20, 2018 No. 1707 (as amended by the Order of the Ministry of Economy of Ukraine dated May 26, 2025 No. 2521)

**ANNUAL REPORT**  
**on activity of collective management organization for 2025**  
**ALL-UKRAINIAN PUBLIC ORGANIZATION “ALL-UKRAINIAN**  
**AUTHOR’S RIGHTS AGENCY”, 26547262**

(name of CMO, ID number of CMO)

**January 22, 2026**  
(date of report compilation)

\_\_\_\_\_  
(the date of publication of the report on the organization's website)

**04116, Kyiv city, DOVNAR-ZAPOLSKOHO STREET, building 4, apartment 102**

(location of the collective management organization)

Minutes of the general meeting of members of the UARA

N/A dated \_\_\_\_\_ 2026

on approval of this Annual Report

\_\_\_\_\_  
(date, decision number)

**1. Information on bilateral and multilateral agreements of the organization with other collective management organizations, including similar foreign organizations and rights holders (at the end of the reporting period)**

№	List of agreements with foreign organizations	Sphere of use of rights
1	2	3
1	Agreement on mutual representation of interests N/A dated September 1, 2018 with Société des Auteurs des Arts Visuels et de l'Image Fixe / Authors Society of Visual Arts and Fixed Images (SAIF), France	<ul style="list-style-type: none"> <li>• resale right in relation to works of fine art;</li> <li>• voluntary collective management (collective management of the rights of authors of fine art, use of copyright objects).</li> </ul>
2	Bilateral agreement on mutual representation of interests N/A dated December 01, 2018 with OAZA, z. s. (Ochranná asociace zvukařů – autorů, z.s.) / the Protective Association of Sound Engineers – Authors, the Czech Republic	<ul style="list-style-type: none"> <li>• voluntary collective management (collective management of related rights of rightholders)</li> </ul>
3	Agreement on mutual representation of interests	<ul style="list-style-type: none"> <li>• resale right in relation to works of fine art;</li> </ul>

	N/A dated May 01, 2019 with Asociación Civil SAVA - Asociación de Artistas Visuales Argentinos (SAVA) / SAVA Argentine Civil Association of Visual Artists, Argentine Republic	<ul style="list-style-type: none"> <li>• voluntary collective management (management of artists' rights).</li> </ul>
4	Agreement on mutual representation of interests N/A dated June 03, 2019 with CANADIAN ARTISTS REPRESENTATION COPYRIGHT COLLECTIVE (CARCC), Canada	<ul style="list-style-type: none"> <li>• resale right in relation to works of fine art;</li> <li>• voluntary collective management.</li> </ul>
5	Agreement on mutual representation of interests N/A dated June 04, 2019 with VISARTA, Romania	<ul style="list-style-type: none"> <li>• resale right in relation to works of fine art;</li> <li>• voluntary collective management (granting licenses, monitoring and collecting royalties for the use of works of fine arts members).</li> </ul>
6	Bilateral collective rights management agreement for photographers N/A dated September 23, 2019 with OFA - Organization of authors of photographs, Serbia	<ul style="list-style-type: none"> <li>• reprographic reproduction of works and their parts (excerpts);</li> <li>• voluntary collective management (management of photographers' rights on a collective basis, conclusion of licensing agreements with users, collection of fees for rights, works and publications of copyright holders).</li> </ul>
7	Bilateral agreement on mutual representation of interests N/A dated May 04, 2020 with ORIGINAL Association for the realization and protection of reproduction Rights, Bosnia and Herzegovina	<ul style="list-style-type: none"> <li>• reprographic reproduction of works and their parts (excerpts)</li> </ul>
8	Agreement on mutual representation of interests N/A dated April 01, 2020 with Copyright and Communication Consulting Agency/ Latvian Authors Association (AKKA/LAA), Latvia	<ul style="list-style-type: none"> <li>• reprographic reproduction of works and their parts (excerpts);</li> <li>• resale rights in works of fine art;</li> <li>• voluntary collective management (granting licenses, monitoring and collecting royalties for the use of members' works).</li> </ul>
9	Agreement on mutual representation of interests N/A dated 01.01.2022 with OOA-S (Ochranná asociace autorská - Sdružení autorů děl výtvarného umění, architektury a obrazové složky audiovizuálních děl, z. s.) / Association for the protection of authors - Association of authors of works of fine art, architecture and	<ul style="list-style-type: none"> <li>• voluntary collective management (authorization or prohibition of distribution and reproduction of works; collection of royalties determined as a result of the transfer, granting or issuance of permits, licenses or authorizations recognized as such; collection of all amounts that may be paid in the form of</li> </ul>

	visual components of audiovisual works, registered association), The Czech Republic	compensation or damages and interest).
10	Bilateral agreement type "B" N/A dated August 09, 2021 with Hungarian Alliance of Reprographic Rights (HARR), Hungary	• reprographic reproduction of works and their parts (excerpts).
11	Agreement on mutual representation of interests N/A dated January 01, 2022 with Zambia Reprographic Rights Society (ZARRSO)	• voluntary collective management
12	Agreement on mutual representation of interests N/A dated May 05, 2022 with Visuelle Rettigheder I Danmark S/I (VISDA)	• resale right in relation to works of fine art; • voluntary collective management (use of copyright objects).
13	Agreement on mutual representation of interests N/A dated July 01, 2023 with Non-governmental association "Organizacija Fotografskih Autora" (OFA) (Montenegro)	• voluntary collective management (granting licenses, monitoring and collecting royalties for the use of members' works).
14	Agreement on mutual representation of interests N/A dated Septembwe 19, 2024 with Intellectual Property Owners Association (IPOA) Georgia	Collective management of property rights in copyrighted works
<b>Total</b>		<b>14</b>

**II. Agreements concluded with national organizations**

№	List of agreements with national organizations	Sphere of use of rights
1	2	3
1	Agreement No. 1/2018/OKY on mutual representation of interests and management of property rights of copyright holders dated January 01, 2018 with Organization of People's Unions "Association on Management of Audiovisual Rights "ARMA-Ukraine"	• voluntary collective management (management of property rights of copyright holders).
2	Agreement No. 4/19 on mutual representation of interests and management of property rights of copyright holders dated November 08, 2019 with All-Ukrainian public organization "CINEMA"	• management of property rights of copyright holders, through any type of their public communication, repeated public communication (rebroadcasting) and public performance.
3	Agreement No. ГС041119 on representation (management of property rights) dated 26.11.2019 with Public Union "Ukrainian League of Copyright and Related Rights"	• voluntary collective management (collective management of property rights to objects of related rights (phonograms and performances fixed in them).
4	Agreement No. AB020920 dated 21.09.2020 with Private organization "Organization of collective management of copyright and related rights"	• voluntary collective management (management of property rights to objects of copyright (public performance).

<b>Total</b>		<b>4</b>
<b>III. Contracts concluded with rightholders (individuals and legal entities)</b>		
<b>No.</b>	Number of agreements with rightholders - individuals	Number of agreements with rightholders - legal entities
1	2	3
1	<b>232</b>	<b>13</b>

**2. Information on income from rights collected by the collective management organization regarding the use of such income (at the end of the reporting period)**

<b>I. Information on income from rights collected by the collective management organization</b>				
№	The amount of collected income from rights (UAH)	Category of rights	Sphere of use of rights	Availability of accreditation
1	2	3	4	5
1	22 550,80	Copyright for audiovisual works	Public performance of musical non-dramatic works with text and without text, including those works included in audiovisual works	Not required (voluntary collective management)
2	23 186,18	Related rights to audiovisual works	Public performance of musical non-dramatic works with text and without text, including those works included in audiovisual works	Not required (voluntary collective management)
3	88 216 858,27	Use of copyrighted objects	Use of copyrighted objects	Not required (voluntary collective management)
<b>Total</b>	<b>88 262 595,25</b>	-	-	-
<b>II. Information on the use of income from the rights by the organization of collective management</b>				
№	The amount of income from the rights distributed to rights holders	The amount of income from the rights transferred to other collective management organizations		The amount of income from rights used for other purposes
		sum	Sphere of use of rights	
1	2	3	4	5
1	88 262 595,25	-	-	-
<b>Total</b>	<b>88 262 595,25</b>	-	-	-

**3. Information on relations with other collective management organizations, including similar foreign organizations (at the end of the reporting period)**

<b>I. Amounts of money received from other collective management organizations</b>				
№	The amount of money received	Category of rights	Sphere of use of rights	Name of the organization from which the amounts of money were received
1	2	3	4	5
1	22 550,80	Copyright for audiovisual works	Public performance of musical non-dramatic works with and without lyrics, including those works included in audiovisual works	Public union "Organization of collective management of copyright and related rights"
2	23 186,18	Related rights for audiovisual works	Public performance of musical non-dramatic works with and without lyrics, including those works included in audiovisual works	Public union "Ukrainian League of Copyright and Related Rights"
3	77 370,43	Use of copyrighted objects	Use of copyrighted objects	Visuelle Rettigheder I Danmark S/I (VISDA) / Організація з візуальних прав Данії (ВІСДА)
4	8 657,92	Use of copyrighted objects	Use of copyrighted objects	Société des Auteurs des Arts Visuels et de l'Image Fixe (SAIF), Франція
<b>Total</b>	<b>131 765,33</b>	-	-	-
<b>II. Amounts of money, paid to other collective management organizations</b>				
№	The amount of money paid	Category of rights	Sphere of use of rights	Name of the organization to which the amounts of money were paid
1	2	3	4	5
-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>III. Amounts of money withheld as management fees and other deductions from income from rights paid to other collective management organizations</b>				
№	Amounts of money withheld	Category of rights	Sphere of use of rights	Name of the organization to which money were paid
1	2	3	4	5
<b>Total</b>	-	-	-	-
<b>IV. Amounts of funds withheld as management fees, other deductions from income from the rights of other collective management organizations</b>				
№	Amount of money withheld	Category of rights	Sphere of use of rights	Name of the organization which withheld money
1	2	3	4	5
1	-	-	-	-
<b>Total</b>	-	-	-	-
<b>V. Amounts of funds to be paid to other collective management organizations and distributed directly to right holders</b>				
№	The amount of money to be paid	Category of rights	Name of the organization which withheld money	
1	2	3	4	
<b>Total</b>	-	-	-	

**4. Information on the distribution and payment of income from rights by CMO (at the end of the reporting period)**

<b>I. The total amount of income from rights, distributed in favor of right holders</b>			
№	The total amount of distributed income from rights	Category of rights	Sphere of use of rights
1	2	3	4
1	22 550,80	Copyright for audiovisual works	Public performance of musical non-dramatic works with text and without text, including those works included in audiovisual works
2	23 186,18	Related rights to audiovisual works	Public performance of musical non-dramatic works with text and without text, including those works included in audiovisual works

3	88 216 858,27	Use of copyrighted objects	Use of copyrighted objects (works according to the Catalogue)	
<b>Total</b>	<b>88 262 595,25</b>	-	-	
<b>II. The total amount of income paid to rights holders</b>				
№	The total amount of paid income from rights	Category of rights	Sphere of use of rights	
1	2	3	4	
1	40 146,06 <sup>1</sup>	Copyright for audiovisual works	Public performance of musical non-dramatic works with text and without text, including those works included in audiovisual works	
2		Related rights to audiovisual works	Public performance of musical non-dramatic works with text and without text, including those works included in audiovisual works	
3	86 849 039,36 <sup>2</sup>	Use of copyrighted objects	Use of copyrighted objects	
Total	<b>86 889 185,42</b>	-	-	
<b>III. Total amount of funds collected but not distributed or <u>not paid</u> to rights holders</b>				
№	The total amount of not distributed money	Category of rights	Sphere of use of rights	Financial year in which funds were collected
1	2	3	4	5
-	-	-	-	-
Total	-	-	-	-
№	The total amount of not paid money	Category of rights	Sphere of use of rights	Financial year in which funds were collected
1	13 296,35	Resale rights	Resale rights	2022
2	66 055,49	Use of copyrighted objects	Use of copyrighted objects	2024
3	285 915,47	Use of copyrighted	Use of	2025

<sup>1</sup> The amount of remuneration to individual rights holders is indicated taking into account personal income tax and military levy. The total amount of taxes withheld from individuals upon payment is UAH 2 013,25

<sup>2</sup> The amount of remuneration to individual rights holders is indicated taking into account personal income tax and military levy. The total amount of taxes withheld from individuals upon payment is UAH 83 728,54

		objects	copyrighted objects	
<b>Total</b>	<b>365 267,31</b>	-	-	-

**5. Information on the reasons for the availability of undistributed and unpaid money and on the measures taken by the collective management organization to search for and identify the right holder to whom money are to be distributed and paid (at the end of the reporting period)**

<b>I. Information on the organization of collective management on the reasons for the availability of undistributed funds</b>		
№	The amount of undistributed funds	Measures taken by the collective management organization to search for and identify the right holder to whom the funds are to be distributed
1	2	3
<b>Total</b>	-	-
<b>II. Information on the organization of collective management on the reasons for unpaid funds</b>		
№	Amount of unpaid funds	Measures taken by the collective management organization to search for and identify the right holder to be paid
1	2	3
1	<b>13 296,35</b>	A request for information for payment of the reward has been sent, a response is awaited
2	351 970,96	Clarification of bank details, payments will be made in 2026
<b>Total</b>	<b>365 267,31</b>	-

**6. Information on the use of amounts withheld by the collective management organization, with justification and calculation of these amounts (at the end of the reporting period)**

<b>I. Information on all operating and financial costs incurred by the collective management organization</b>			
№	The amount of costs	Justification of costs (if the costs are indirect or cannot be attributed to any of the categories of rights)	
1	2	3	
1	4 112 846,75	Expenses in terms of direct management of rights and ensuring the activities of UARA	
<b>Total</b>	<b>4 112 846,75</b>	-	
<b>II. Information on operational and financial costs of collective management in terms of direct management of rights</b>			
№	The amount of	Category of rights	Justification of costs (if the costs are indirect or

	costs		cannot be attributed to any of the categories of rights)
1	2	3	4
1	4 112 846,75	Copyright, performance right, phonographic right, videographic right	Expenses in the part of direct management of rights and ensuring the activities of UARA: - office rental; - salaries (payroll) of employees (including taxes on the maintenance of 3 full-time units for 12 months); - single contribution (22%) on payroll; - travel expenses; - lawyer's services; - information support of activities, stationery; - costs of communication services, postal items, court fees; - audit services; - examination services in state bodies; - others (bank commission, membership fees, etc.)
<b>Total</b>	<b>4 112 846,75</b>	-	-

**III. Information on all operational and financial costs of the collective management organization incurred in relation to services other than rights management, services**

№	The amount of costs	Assignment of costs
1	2	3
-	-	-
<b>Total</b>	-	-

**IV. Information on the deduction of income from the rights exercised by the collective management organization**

№	The amount of costs	Resources of CMO to cover costs
1	2	3
1	3 064 246,51	management fee, passive income
2	1 048 600,24	material support of the organization and other income
<b>Total</b>	<b>4 112 846,75</b>	-

**V. Information on the amount of material support provided to persons who are members of the supervisory or executive body of the collective management organization in the reporting year**

№	Full name	Position or other status of the participant with indication of the type of body (supervisory, executive)	The amount of material support
1	2	3	4
1	Yuriy Gandziuk	UARA's Chairman	38 400,00 (wages for January - December 2024)
<b>Total</b>	-	-	<b>38 400,00</b>

**VI. Information on the deduction of income from the rights exercised by the collective management organization**

№	The amount of deductions from income from rights	Category of rights	Sphere of use of rights	The purpose of the deductions
1	2	3	4	5
1	5 590,93	Copyright for audiovisual works	Private copying (reproduction at home and for personal purposes of works and performances recorded in phonograms, videograms, as well as audiovisual works);	Fee for rights management
2		Related rights for audiovisual works	Private copying (reproduction at home and for personal purposes of works and performances recorded in phonograms, videograms, as well as audiovisual works);	Fee for rights management
3	1 128 001,26	Use of copyrighted objects	Use of copyrighted objects	Fee for the use of copyrighted objects
<b>Total</b>	<b>1 133 592,19</b>	-	-	-

**7. Cases of refusal of the organization of collective management from the conclusion of agreements with users (at the end of the reporting period)**

№	User	Date and other details of the document by which the proposal for concluding the contract was sent	Sphere of rights under which the contract was proposed	Date and other details of the document by which the collective management organization notified the user of the refusal to enter into an agreement, indicating the
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				grounds for refusal
1	2	3	4	5
-	-	-	-	-

8. Information on the organizational and legal form and structure of the organization of collective management (at the end of the reporting period)

№	Legal form	Information on the general meeting	Information about the supervisory body	Information about the executive body	Other information about the structure
1	2	3	4	5	6
1	Public organization	The general meetings of members	Supervisory board: Pavlo Movchan; Yuriy Vakulenko; Mykhailo Sidorzhevsky; Ievheniy Solodko Osipov Andriy	Chairman Yuriy Gandziuk	-

9. Other information about the activities of the collective management organization

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Funds from the special fund of the CMO "All-Ukrainian Author's Rights Agency" for the implementation of social, cultural, educational events for its members and other rights holders in the amount of **UAH 135,515.05**. (2.091% of the amount of revenue collected by the Agency from rights for pure carriers in 2019) created in 2020 **during 2025 were not used**. Therefore, a special report to this annual report for 2025 of the CMO "All-Ukrainian Author's Rights Agency" was not prepared and accordingly is not attached.

Annexes:

1. Special report on ...-.. pages
2. Audit report on ...7.. pages

Signature of the head of the collective management organization

\_\_\_\_\_ (Yuriy Gandziuk)

Seal (if available)

**Note:**

The annual report on the activities of the collective management organization, submitted in electronic form, must comply with the requirements of the Law of Ukraine "On Electronic Documents and Electronic Document Management".

*{Form of the annual report as amended by Order of the Ministry of Economy No. 2521 dated 26.05.2025, taking into account the amendments made by Order of the Ministry of Economy No. 2640 dated 13.06.2025}*