

**Non-governmental organization  
"FOREST INITIATIVES AND COMMUNITIES" (ForestCom)**

**Financial statements in accordance  
with National Accounting Regulations (Standards) of Ukraine.**

*As at 31 December 2021*  
**with independent auditor's report**

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## Independent auditor's report

- ✓ **To the Management and Founders of Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES" (ForestCom)**
- ✓ **Donors of Organization**
- ✓ **Other users of financial statements**

### *Opinion*

We have audited the financial statements of Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES" (the Organization), which comprise the balance as at 31 December 2021, the statement of comprehensive activities, statement of changes in funds and statement of cash-flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 31 December 2021 and its financial performance and its cash flows for the year then ended in accordance with National Accounting Regulations (Standards) of Ukraine (NR(S)AU).

### *Basis for opinion*

The audit was conducted 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 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) (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 opinion.

### *Material Uncertainty Related to Going Concern*

We draw attention to Notes 2,6 and 9 to the financial statements, which indicate that from February 24, 2022, the activities of the Organization were negatively affected by the ongoing military invasion of Ukraine, and the extent of further events or the timing of their cessation are uncertain. These events and conditions, together with other matters set forth in Notes 2,6 and 9, indicate the existence of a uncertainty that may cast significant doubt on the Entity's ability to continue as a going concern. Our opinion has not changed on this matter.

However, at the same time, we draw attention to the fact that the Organization did not stop its activities during the military invasion, and as a consequence opened an additional line of work as humanitarian aid.

### *Responsibilities of management, Organization General Assembly and Organization Board for the financial statements*

Management of Organization is responsible for the preparation and fair presentation of the financial statements in accordance with national regulations standards of Ukraine, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Organization General Assembly and Organization Board are responsible for overseeing the Organization's financial reporting process.

***Auditor's responsibilities for the audit of the financial statements***

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 the 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 the financial statements whether due to fraud or error design and perform audit procedures responsive risks, and obtain audit evidence that is sufficient and appropriate to provide a basis our opinion. The risk of not detecting a material misstatement resulting from higher than for one resulting from error, as fraud may involve collusion, forgery intentional omissions, 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the 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 Foundation's 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 conditions may cause the Foundation 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 achieves fair presentation.

We communicate with Organization Board and Executive Director 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 key partner of the audit is** Volodymyr Shyganov, registration number in the Register of Auditors 101761.

Date of the Independent Auditor's Report:

June 14, 2023

Key Partner of the audit \_\_\_\_\_

Managing partner of LLC ACF "Business Partners" \_\_\_\_\_

  
  
Volodymyr Shyganov  
Nataliya Tsupryk

## Statement of comprehensive activities

For the year ended 31 December, 2021

	<i>Note</i>	2021		2020	
		UAH thousand	USD thousand	UAH thousand	USD thousand
<b>Income</b>					
Donations and grants		4,062.6	148.9	925.5	34.3
Service organization`s income		82.1	3.0	—	—
Expenses for activities of social purpose and other expens.		(4,128.5)	(151.3)	(925.5)	(34.3)
Foreign currency exchange gain/ loss. net		(13.8)	(0.5)	16.1	0.6
<b>Net result</b>		<u>2.4</u>	<u>0.1</u>	<u>16.1</u>	<u>0.6</u>

Karabchuk Dmytro  
Executive Director of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"

## Balance

As at 31 December 2021

	<i>Note</i>	31.12.2021		31.12.2020	
		UAH thousand	USD thousand	UAH thousand	USD thousand
<b>Assets</b>					
<b>Non-current assets</b>					
Property, fixtures and equipment		187.0	6.9	59.3	2.1
<b>Total non-current asset</b>		<b>187.0</b>	<b>6.9</b>	<b>59.3</b>	<b>2.1</b>
<b>Current assets</b>					
Accounts receivable		2.3	0.1	0.0	0.0
Prepayments made		—	—	—	—
Cash and cash equivalent		754.3	27.7	525.1	18.6
<b>Total current assets</b>		<b>756.6</b>	<b>27.8</b>	<b>525.1</b>	<b>18.6</b>
<b>Total assets</b>		<b>943.6</b>	<b>34.7</b>	<b>584.4</b>	<b>20.7</b>
<b>Funds and liabilities</b>					
<b>Funds</b>					
		734.7	27.0	509.0	18.0
<b>Total funds</b>		<b>734.7</b>	<b>27.0</b>	<b>509.0</b>	<b>18.0</b>
<b>Equity</b>					
Retained earnings		18.5	0.7	16.1	0.6
<b>Total equity</b>		<b>18.5</b>	<b>0.7</b>	<b>16.1</b>	<b>0.6</b>
<b>Current liabilities</b>					
Accounts payable		3.4	0.1	0.0	0.0
Deferred income (equal balance value of non-current assets)		187.0	6.9	59.3	2.1
<b>Total current liabilities</b>		<b>190.4</b>	<b>7.0</b>	<b>59.3</b>	<b>2.1</b>
<b>Total funds, equity and liabilities</b>		<b>943.6</b>	<b>34.7</b>	<b>584.4</b>	<b>20.7</b>

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## Statement of cash flows

For the year ended 31 December. 2021

	2021		2020	
	UAH thousand	USD thousand	UAH thousand	USD thousand
<b>Cash balance on 1 January</b>	<b>525.1</b>	<b>19.2</b>	<b>0.0</b>	<b>0.0</b>
Contributions and charitable donations from legal entities and individual	4,416.1	161.9	1493.9	55.5
Service income cash in	82.1	3.0	-	-
Social purpose activities disbursements made	(4,251.3)	(155.9)	(984.7)	(36.6)
Other cash flow outflow	(0.7)	(0.0)	(0.2)	(0.0)
	<b>771.3</b>	<b>28.2</b>	<b>509.0</b>	<b>18.0</b>
Foreign currency exchange gain and losses (net)	(17.0)	(0.6)	16.1	0.6
<b>Cash balance on 31 December</b>	<b>754.3</b>	<b>27.6</b>	<b>525.1</b>	<b>19.5</b>

Karabchuk Dmytro  
Executive Director of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"

## Statement of changes in funds

As at 31 December 2021

	<i>Restricted funds</i>		<i>Unrestricted funds</i>		<i>Total funds</i>	
	UAH thousand	USD thousand	UAH thousand	USD thousand	UAH thousand	USD thousand
<b>Fund balance as at 1 January 2021</b>	<b>186.5</b>	<b>7.0</b>	<b>322.5</b>	<b>12.0</b>	<b>509.0</b>	<b>19.0</b>
Donations and grants received	4,311.5	158.1	104.5	3.8	4,416.1	161.9
Donations and grants used	(4,140.3)	(151.8)	(50.0)	(1.8)	(4,190.3)	(153.6)
<b>Fund balance as at 31 December 2021</b>	<b>357.7</b>	<b>13.3</b>	<b>377.0</b>	<b>14.0</b>	<b>734.7</b>	<b>27.3</b>
<b>Fund balance as at 1 January 2020</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Donations and grants received	1,171.2	43.5	322.5	12.0	1,493.7	55.5
Donations and grants used	(984.7)	(36.5)	0.0	0.0	(984.7)	(36.5)
<b>Fund balance as at 31 December 2020</b>	<b>186.5</b>	<b>7.0</b>	<b>322.5</b>	<b>12.0</b>	<b>509.0</b>	<b>19.0</b>

Karabchuk Dmytro  
Executive Director of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"

## Notes to the financial statements and summary of accounting policies

### 1. General information

The Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES" (hereinafter – the "Organization", abbreviated in English – "ForestCom") was created in February 2020. The founders of the Organization were scientists from the National Forestry University of Ukraine and experts from other areas related to forestry and nature protection. Today, the organization unites experts in forestry, ecology, forest monitoring, law sociology, urban forestry, urban greening, eco-education, community development, policy development and other related fields.

The main goal of the Organization is to protect and improve the state of the natural environment, promote the sustainable development and management of forestry, increase environmental awareness and the standard of living of communities through the implementation of forestry and related initiatives. The Organization develops and implements initiatives to protect unique natural habitats, strengthen sustainable "green" practices, sustainable development, and develop national policies to build a country you want to live in. Also, the Organization's activities are based on the development and implementation of democratic ideas for a more transparent society, sustainable use of forest resources, ecosystem services that contribute to better protection of unique natural places. The organization's community joins forces to combat illegal logging and work towards mitigating the effects of climate change. Through its activities, the ForestCom strives to build a community of like-minded people based on respect, understanding and mutual assistance, which will help to improve the forest industry in Ukraine and the environment as a whole through its actions.

The main projects of the Organization in 2021 and 2020 and their Donors:

► The project "*Combatting illegal logging in Ukraine*" is a project whose goal is to empower active citizens, national and local NGOs, as well as interested government institutions through the use of modern technology and expert technical and policy expertise to address problems of corruption, illegal logging and forest conservation in Ukraine. Moreover, the project is designed to enhance appropriate forest management, communities, law enforcement and policymakers with additional tool to monitor and check the sustainability of forestry methods used in Ukrainian forests as well as state controlling agencies.

The project has been implemented with the support of the Office of International Programs of the US Forest Service.

► Project "*Carpathians National Park, Ukraine. Planning and Development of National Park Gateways, Verkhovyna Tourism Hub and Parks and Wildlife Protection*" is a project whose goal is to support protection of biodiversity and people in the Ukrainian Carpathians. Global Conservation and ForestCom agreed to work together on the development of nature-protected institutions and the formation of valuable nature conservation territories of the Ukrainian Carpathians, including the responsible development of National Park Gateways and the Verkhovyna Tourism Hub. Particular attention is paid to the territory of the Hutsul region rich both in nature's gifts and cultural treasures. The main project tasks at this stage are:

- improve the efficiency of nature protection, specifically in the Nature Reserve Fund (NRF) institutions;
- support the granting of NRF status to the high biodiversity rich areas and unique nature objects or territories, as well as connection of existing nature protection institutions;
- promote sustainable development of local mini-infrastructure and business-oriented projects aimed both at improving the livelihood of local people and creation of sustainable financial sources of income for environmental institutions, developing an understanding of their dependence.

The project has been implemented with the support of the NGO "Global Conservation."

► The project "*Capacity Building for the Ukraine NGO Network*" aim is to raise awareness of organizational development and to promote the institutional capacity building of the CSO network in Ukraine, which cooperates with the Office of International Programs of the US Forest Service and other environmental NGOs. The project involved a series of webinars / trainings, during which CSO representatives have the opportunity to deepen their knowledge and improve the skills needed to develop / update strategies, internal policies and procedures for their CSOs.

The project supported by a grant from the U.S. Civilian Research & Development Foundation (CRDF Global) with funding provided by the U.S. Department of Agriculture (USDA) and National Institutes of Health (NIH).

► *"Deep Green Ukraine"* project — The product of the project is an open and free online resource for monitoring forests of Ukraine based on independent satellite data. The online monitoring system offers the opportunity to analyze the open data market from various sources (forest management materials of the State Forestry Agency, land cadastre information and satellite data) and access information on the state of forest stands (degradation and felling) and the register of issued logging tickets, or a detailed analysis from specialists.

The project has been implemented jointly by Space Research Institute of the NASU and SSAU, "Authorities Monitoring Center" and "ForestCom" NGOs. Development of the Deep Green Ukraine system became possible as a result of winning the Open Data Challenge competition conducted within the USAID/UK aid international technical assistance project "Transparency and Accountability in Public Administration and Services/TAPAS" with the support of Ukraine Ministry of Digital Transformation.

## **2. The basis of reporting**

This financial statement was prepared in accordance with the requirements of National Accounting Regulations (standards) of Ukraine (hereinafter referred to as "NR(S)AU"), as well as in accordance with the requirements of the Organization's main donor (USDA, as a US government organization) set forth in the Code of Federal Regulation namely 2 CRF 200, subdivision F.

These financial statements have been prepared on the basis of the historical cost method. All amounts are given in thousands of hryvnias, unless otherwise stated. These financial statements were authorized for issue on 18 March 2022

### **Statement about the validity**

The financial statements of the Organization, presented above, were prepared in accordance with the National Accounting Regulations (standards) of Ukraine (NSBO), approved by the Ministry of Finance of Ukraine and registered by the Ministry of Justice of Ukraine, valid at the beginning of the reporting year, as well as in accordance with the requirements of the main donor of the Organization (USDA, as a United States Government entity) set forth in the Code of Federal Regulations, namely 2 CRF 200, subpart F.

The reporting period for which this financial statement is prepared from January 1, 2021 to December 31, 2021.

### **Going concern assumption**

The Organization's financial statements are prepared based on the assumption of continuity of operations, according to which the realization of assets and repayment of liabilities occurs in the course of ordinary activities. Financial statements do not include adjustments that would be necessary if the Organization could not continue to carry out financial and economic activities in accordance with the principles of business continuity.

Ongoing hostilities, uncertainty regarding the further development of events, including their intensity and potential term for the cessation of hostilities, may significantly affect the economic situation in the country and, accordingly, the activities of the Organization, their consequences cannot be assessed with a sufficient level of predictability.

After analyzing the economic and military factors, management personnel concluded that these events and conditions together with other issues, indicate the existence of significant uncertainty due to external factors, which may cast significant doubt on the Organization's ability to carry out activities on a continuing basis.

### Functional currency and presentation currency

Financial statements are presented in thousands of hryvnias ("hryv, UAH"), which is the functional currency and the currency of presentation of financial statements of the Organization. The statements are translated into US dollars using the year-end exchange rate method for the balance sheet and the annual average rates for the Statements of Financial

Results, Statement of Cash Flows and Statement of Funds Flows. US dollar exchange rates were used according to data from the National Bank of Ukraine:

As of December 31, 2021, 1 USD=27.2782 UAH  
As of December 31, 2020, 1 USD=28.2746 UAH  
The average exchange rate for 2021 is 1 USD=27.2861 UAH

The average exchange rate for 2020 is 1 USD=26.9575 UAH

### 3. Significant accounting judgments and estimates

#### Fixed assets

Fixed assets are recorded at original cost less accumulated depreciation and impairment losses.

The initial cost of fixed assets includes:

- amounts paid to suppliers and contractors;
- amounts of non-refundable indirect taxes related to the acquisition;
- installation and commissioning costs, as well as any costs directly related to bringing the fixed assets to a condition in which they are suitable for use for their intended purpose.

The organization applies the straight-line method of depreciation of fixed assets over the useful life of the assets. The periods of useful use of fixed assets are as follows:

	Useful life usage (years)
Buildings	20-25;
Engineering networks and transmission devices	10-15;
Machinery and equipment	5-10;
Vehicles	5-7;
Furniture, equipment, devices	4-5;
Other fixed assets	2-12

Depreciation of objects of low value non-current tangible assets is set at the amount of 100% of their value in the first month of their using.

#### Cash balance

Cash balance includes funds in banks and cash in hand and short-term deposits with an initial maturity of no more than six months. their book value is equated to fair value due to their short-term nature.

#### Inventory

Inventory represent materials that will be used for the implementation of projects.

#### Recognition of income and expenses

Revenue is recognized when expenses associated with a particular project are incurred.

An expense is recognized when there is a decrease in economic benefits associated with the disposal of assets or an increase in liabilities that can be measured reliably.

## Funds

Restricted project funds are advances from donors to fund specific projects. The balance represents the unspent portion of funds at the beginning or end of the year. The prepaid funds will be spent during the life of the projects. The project is carried out only if the conditions of financing are met.

Unrestricted project funds are distributed in accordance with the budget of the Organization.

## 4. Expenditure

	2021		2020	
	UAH thousand	USD thousand	UAH thousand	USD thousand
Expenses for activities of social purpose	(4, 125.3)	(151.2)	(925.3)	(34.3)
Other expenses	(3.2)	(0.1)	(0.2)	0.0
<b>Total expenditure</b>	<b>(4,128.5)</b>	<b>(151.3)</b>	<b>(925.5)</b>	<b>(34.3)</b>

Expenses for social activities are expenses for the benefit of third parties, which are aimed at the benefits of society, and also include expenses for raising the awareness of potential beneficiaries about the Organization's projects. The effect of social spending is achieved by providing goods and services to beneficiaries and the public. A list of the main charitable and social projects of the Organization is presented in Note 1.

Other expenses mainly include depreciation, office rent and maintenance and other professional services.

## 5. Cash and cash equivalents

	2021		2020	
	UAH thousand	USD thousand	UAH thousand	USD thousand
Cash balance in bank accounts	754.3	27.7	525.1	18.6
Cash balance are presented in such currencies				
Ukrainian hryvnias	438.0	16.1	118.0	4.2
Euro	125.4	4.6	—	—
Dollar	190.9	7.0	407.1	14.4
	754.3	27.7	525.1	18.6

## 6. Operating environment and economic conditions

The Organization operates in Ukraine. The Ukrainian economy largely depends on the state of the global economy. In recent years, Ukraine's economy has shown stable moderate growth (2.4-3.4% per year), with the exception of 2020, when GDP decreased by 4% as a result of the COVID-19 pandemic and related restrictive measures introduced in Ukraine and abroad. In 2021, Ukraine's gross domestic product (GDP) grew by 3.1% due to private consumption as the main driver. The latter was ensured by the growth of real wages by 10.5% and the increase in income from remittances. Favorable external demand for Ukrainian goods, as well as rising prices, led to a significant increase in foreign currency inflows and a strengthening of the hryvnia, whose exchange rate to the US dollar as of December 31, 2021 was 27.2782, after falling to a seven-year low at the end of January 2021.

Historically, the main factors restraining the economic development of Ukraine have been the lack of a clear consensus on the direction of institutional reforms, the low level of investment attraction and the constant tension in geopolitical relations with the Russian Federation, which in 2022 turned into a full-scale military invasion of Ukraine (Note 2 & 9).

In 2021, geopolitical instability had little impact on the economy and purchasing power at the country level.

As a result of the military invasion of the Russian Federation, which began on February 24, 2022 and is currently ongoing, there have been significant changes in the operating environment, as described in Note 9.

## **7. Taxation and compliance with legislation**

The Organization is a non-profit organization that is generally exempt from paying income tax and other taxes that may apply to its activities, including value added tax, provided that it continues to maintain the status of a non-profit organization and carry out its statutory activities.

The management believes that its interpretation of the relevant legislation is correct, that the Organization's activities are carried out in full compliance with the normative acts of Ukraine and that the Organization will continue to maintain the status of a non-commercial organization.

All statutory tax obligations were paid on time and properly. At the same time, there is a risk that operations' and the correctness of the interpretation, which were not challenged by the controlling authorities before, will be called into question in the future. However, this risk significantly decreases over time. Determining the amounts and probability of negative consequences of possible unclaimed lawsuits is impractical.

## **8. Commitments and contingencies**

### **Legal aspects**

As of December 31, 2021 and the date of approval of the financial statements, the Organization does not act as a plaintiff, defendant or third party in any legal dispute. The Organization's management believes that the total amount of liabilities that could arise as a result of such lawsuits and claims will not have a significant negative impact on the financial condition or results of the Organization's activities in the future.

### **Distribution of donations**

Before starting a project, the management of the Organization assesses the compliance of the proposed projects with the goals of the Organization, as well as the requirements of the law regarding non-commercial activities. Further, during the implementation of projects, the management controls the consistency of these projects with the stated goals and descriptive activities on the basis of reports and other documents provided by project participants, as well as guided by the results of random inspections.

Regarding potential liabilities, management believes that the total amount of the Organization's liabilities that may arise as a result of these events will not have a material adverse effect on the financial condition or results of the Organization's operations in the future.

### **Provisions and rent**

The Organization does not rent premises for operational activities. At the same time, the Organization uses the premises for the purpose of conducting webinars on the basis of an agreement with the Lviv Chamber of Commerce and Industry dated February 24, 2021 under the cooperation agreement. So, this doesn't create any provisions for rent expense as obligatory expenses of future period.

### **Audit costs**

The Organization did not incur audit expenses for the reporting and previous periods and did not create provision for the audit since the final decision on the selection of the auditor, the scope of the audit and other coordination of the essential terms of the contract took place after the balance sheet date. The amount of expenses related to the audit for

the reporting and previous periods will amount to UAH 87,750. These expenses will be included in the expenses for the current year.

## 9. Events after the reporting date

During the war period, the Organization started new projects, where international and local partners cooperate to support internally displaced persons (IDPs) of Ukraine. In particular, the project "Ensuring the urgent humanitarian needs of IDPs aged 30 and over" was implemented as part of the "Unity for Action" program. Thanks to which it was possible to establish cooperation with four communities of the Lviv region and provide food and hygiene kits for about 1,500 IDPs. Also, the project "Local humanitarian initiatives: delivery of aid from Taiwan to Ukraine" was implemented, thanks to which the urgent humanitarian needs delivered to people in communities that suffered/suffered the most damage/destruction due to military actions and/or those that received the largest number of IDPs. Within the framework of the USFS funded project "Combatting illegal logging in Ukraine", the ForestCom continues to organise forest basing and eco-educational activities for IDPs and representatives of host communities. Also, other project was implemented within the framework of which the Communication Strategy of humanitarian activities of the ForestCom was developed.

ForestCom implemented a project "Transformative pilot project on bioenergy for Boryslav" in order to increase the level of energy efficiency and sustainable use of bioenergy in Boryslav Gymnasium No. 9 as part of the research and implementation program of actions in the city of Boryslav (Lviv region), initiated by the Center for Development and Environment (CDE) of the University of Bern, Switzerland in cooperation with the Federal Institute of Snow, Forest and Landscape Research (WSL), the National Forestry University of Ukraine (NLTU of Ukraine) and the Boryslav City Council.

Прошито, пронумеровано та скріплено підписом і

печаткою: 14 (комерційна) (аркушів)

Директор, ТОВ АКФ «Бізнес Партнери»

*[Signature]*  
Цуприк Н.

