

Annual Report 2023



Reflecting on 2023, the Alliance for Public Health (APH) stands proud of its role as an effective, adaptable, and influential force in Ukraine, navigating the unprecedented challenges of wartime. Since the war erupted in 2022, APH has worked tirelessly alongside civil society organizations and government partners to support those deeply affected by the conflict. Simultaneously, we have maintained a steadfast focus on controlling HIV, tuberculosis, and hepatitis epidemics, making a vital contribution to national public health responses.

The results we achieved in 2023 are a testament to collective effort. These successes would not have been possible without the unwavering dedication of our partners, the trust and resilience of communities, and the heroic work of volunteers, social and healthcare workers, nurses, and doctors on the frontlines. To each individual who has stood with us, your support fuels our mission.

TOGETHER, WE ARE STRONG. TOGETHER, WE WILL PREVAIL.

Andriy Klepikov
Executive Director

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2023 in Facts and Figures:

2023 ACCOMPLISHMENTS

 HIV: every 2nd person diagnosed with HIV during the war tested within APH-supported programs. Over 40% of all those who started ART referred and linked by APH and partners.	 Tuberculosis: 908 among the most vulnerable diagnosed with active TB in 2023, which is 140 cases (15%) more than in 2022. 100% linked to care and started treatment.	 Hepatitis C: ensured 97,8% treatment success. 5 new sites started to operate in Donetsk and Dnipropetrovsk regions for treating patients with TB/Hep C co-infection.
 Primary care in the de-occupied territories: Mobile Treatment Points reached to 152 remote areas in Kharkiv, Kherson, Zaporizhzhia, and Donetsk regions serving over 9,000 persons.	 Humanitarian response: APH issued 545 mini-grants to support 293,694 people for housing, shelters, food, evacuation, relocation, reconstruction.	 International work: long-acting PrEP launch in EECA and PrEP scale-up in Balkans. Started innovative hepatitis C programs in Egypt, Kyrgyzstan and Nigeria with Frontline AIDS.
 Humanitarian convoys: delivered 2,000 tons of humanitarian aid to hundreds of medical health care facilities, humanitarian and volunteer organizations with 1,000,000 Ukrainians benefitting.	 Supporting internally displaced: through 30,000 requests HelpNOW ensured uninterrupted continuum of HIV, TB, drug addiction treatment and mental health support in 52 countries.	 Armed Forces of Ukraine: 10% of TB cases among the military detected with APH support. Provided medical evacuation vans. Inclusive shelter with rehabilitation services for amputee veterans accessing prosthetic services opened in Lviv.

HIV

HIV testing, support for ARV adherence, and innovative approaches to prevention have traditionally remained the main focus of our activities. In 2023, more than 40 percent of people who started ART were referred from APH or partner programs, and almost half of all HIV tests in the country were performed in APH-sponsored projects.

HIV TESTING

Detection of new HIV cases among vulnerable populations is designated as a key priority in the Alliance's programs. Relevant activities were implemented in several areas:

HIV Self-Testing

Financial support: Global Fund as part of the Program Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine (2021-2023)

In 2023, the Alliance continued to expand its self-testing interventions as one of the approaches to improving awareness of status and early detection of HIV in hard-to-reach groups that are not covered by prevention programs or access to testing services in health care facilities. As part of this intervention, HIV self-test kits were distributed and the test results recorded via the **HIV self-testing** chatbot. During the year covered in this report, **16,745 tests** were issued to clients for testing their sexual and injecting partners (a **58 percent increase** over 2022).



"It still disturbs me to think back to how my live-in partner was complaining that he might catch HIV after having a risky tattoo experience. So many times, I had tried talking him into going to the NGO where I get my services and take a rapid HIV test anonymously, but he would always protest and refuse to do that. When I found out about the rapid HIV self-test that was designed especially for partners, I immediately realized that it was the only way to remove all doubt, get a clear answer, and bring harmony into our relationship." Olena, project client, NGO Maibutnie bez SNIDu (Future Without AIDS), Dnipropetrovsk Oblast.

Testing in Healthcare Facilities

Financial support: U.S. Agency for International Development (USAID) as part of the **HealthLink** project (*Accelerating Ukraine's Efforts to End HIV*) in partnership with NGO 100 Percent Life.

Geographic coverage in 2023: Dnipropetrovsk, Zhytomyr, Zakarpattia, Zaporizhzhia, Kyiv, Kirovohrad, Mykolaiv, Odesa, Poltava, Chernihiv oblasts, and the city of Kyiv.

- Project services were provided via **89** partner health care facilities.
- For more effective performance, partner NGOs continually conducted training for medical and social workers on the rapid testing algorithm, reducing stigma and discrimination against PLHIV and the most-at-risk communities, as well as index testing. A total of **669** specialists were trained.
- 60,584 people learned their HIV status through the project's efforts. **The overall rate of HIV detection was 3 percent.**



Optimized HIV case finding, case management for ART initiation, and improved adherence and retention on treatment via NGOs (OCF)

Financial support: U.S. Centers for Disease Control and Prevention (CDC) as part of the U.S. President's Emergency Plan for AIDS Relief (PEPFAR)

Geographic coverage: Kyiv oblast and the city of Kyiv, Cherkasy, Kirovohrad, Zaporizhzhia, Mykolaiv, Odesa, and Dnipropetrovsk oblasts. Kharkiv oblast (ongoing since 2024, 2023 – preparatory steps).

- Despite regular power outages in early 2023 and massive shelling throughout the year, most regional partners were able to achieve high-performance results in meeting their targets for assisted self-testing, linkage to medical supervision/follow-up and ART, as well as maintaining high adherence to ART.
- Overachieving the program targets for engaging project clients in PrEP and OST in the frontline regions (Zaporizhzhia and Mykolaiv oblasts), which indicates the effectiveness and importance of providing services in the regions, as well as the continued demand for them.
- Launching an intervention to provide assistance in getting identity documents reissued for people who have no ID so as to expand medical services for the project's clients, which has shown high efficacy and demand for the upcoming years of the project.
- Prescribing treatments to clients at inpatient facilities via medical staff (partners based in the cities of Kyiv, Zaporizhzhia, Odesa, and Kirovohrad).
- Dispensing oral test kits to clients from remote locations with the code for instructions on how to conduct this test and project contacts for distribution among both injecting partners and sexual contacts.

Optimized HIV case finding, case management for ART initiation, and improved adherence and retention on treatment via mobile rapid response teams (MCF)

Geographic coverage: Kyiv oblast and the city of Kyiv, Cherkasy, Chernihiv, Lviv, Kirovohrad, Zaporizhzhia, Mykolaiv, Odesa, and Dnipropetrovsk oblasts. Kharkiv and Kherson oblasts (ongoing since 2024, 2023 – preparatory steps).

Project services: Assisted HIV and Hepatitis C testing services, client social support for linkage to healthcare facilities for treatment and further ART adherence follow-up via mobile outpatient clinics for a 12-month period

Key project achievements:

- Geographic reach of services expanded in Odesa and Lviv oblasts.
- Distribution of oral HIV tests among clients so as to cover hard-to-reach members of their social networks as a new project activity.

Implementing teams have adapted and set up warming stations, Points of Invincibility, and bomb shelters in addition to their main testing sites. Social workers are doing everything they can to engage with and retain the most vulnerable communities in treatment by helping clients get their ID documents re-issued, accompanying them to homeless shelters, rehab centers, or locations where free meals are served, helping internally displaced people find jobs, making home deliveries of ART drugs, or even sending them abroad or to the frontlines through volunteers. The project relied on doctors who would prescribe ART via mobile outpatient clinics in remote areas with no access to medical services (Odesa, Chernihiv, and Lviv regions).

Quantitative performance metrics of OCF+MCF projects

	OCF	OCF for New Regions	MCF	MCF for New Regions
Total clients tested for HIV	34,302	8,987	34,104	4,989
HIV confirmations	1457	136	1492	50
Total clients on ART	1426	134	1481	50
(IIT) (clients returning to ART after interruption)	580	10	416	26
PrEP (initiations)	505		657	
OST (referrals)	596		592	
OraQuik oral tests (distributed)	1,012		590	

Innovative Approaches to Testing (the HealthLink project)

- To improve index testing performance, the **Video Doctor** program was launched. In 2023, **993** HIV-positive clients viewed purpose-built informational videos in the doctor's office, which resulted in 642 of their partners being referred for testing. Among them, 205 new HIV infection cases were identified. The overall rate of HIV detection was 32 percent.

- **Oral HIV testing** was continued at partner NGOs and healthcare facilities, thus helping to attract more patients and reduce the workload of doctors in institutional healthcare settings. In total, 12,935 oral tests were distributed during the year via assisted and unassisted testing. Access to the online resource <https://oraltest.org.ua> resulted in **7,000 prevention-focused Safe Boxes for MSM** being distributed among targeted individuals.
- Since the beginning of the year, online support groups for target communities have been actively working via the website <https://help24.org.ua> to reach 274 people from among those living with HIV, HIV-positive women, and MSM. A total of **140** sessions were held to raise awareness on health topics, including mental health, personal and family relationships, etc.



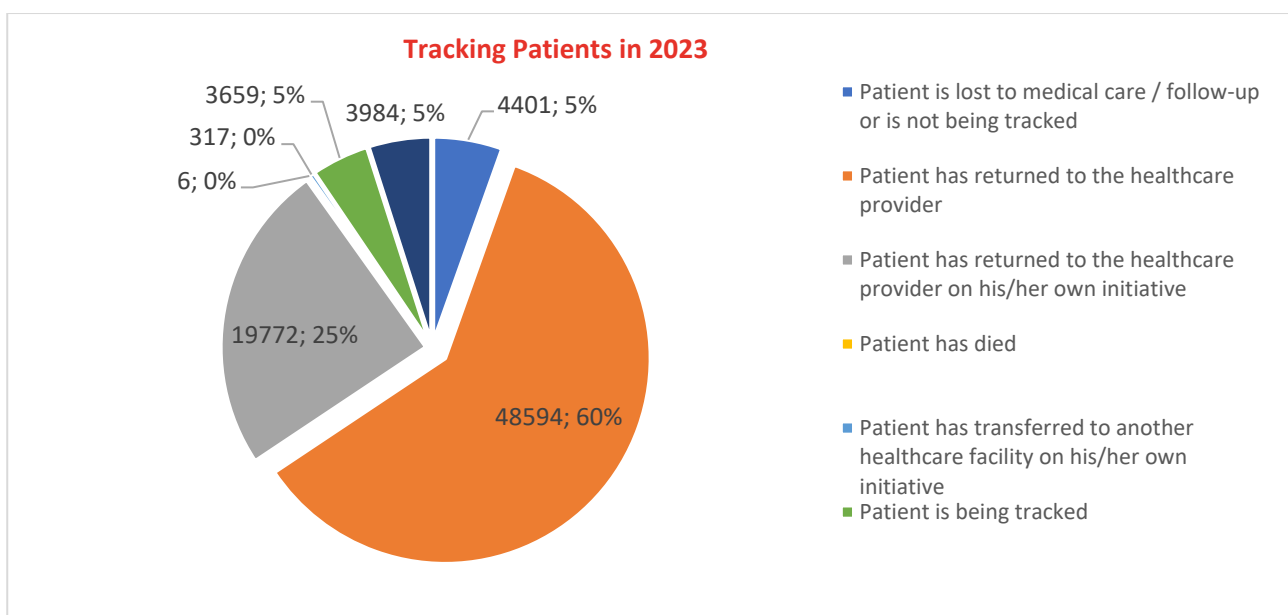
ACCESS TO TREATMENT (ART)

*The project titled **Improving Access to HIV Treatment Services** is being implemented as part of the project “Improving HIV Treatment Cascade for Key Populations through Differentiated Case Detection and Linkage to Care and Increased Capacity at the Center for Public Health and Strategic Information in Ukraine” with the support of the CDC*

- Project activities were implemented in all regions of Ukraine, covering more than **250** health care facilities – ART dispensing sites. The project relied on 11 partner NGOs and more than 450 consultants from among medical specialists of ART dispensing sites.

Key performance results in 2023:

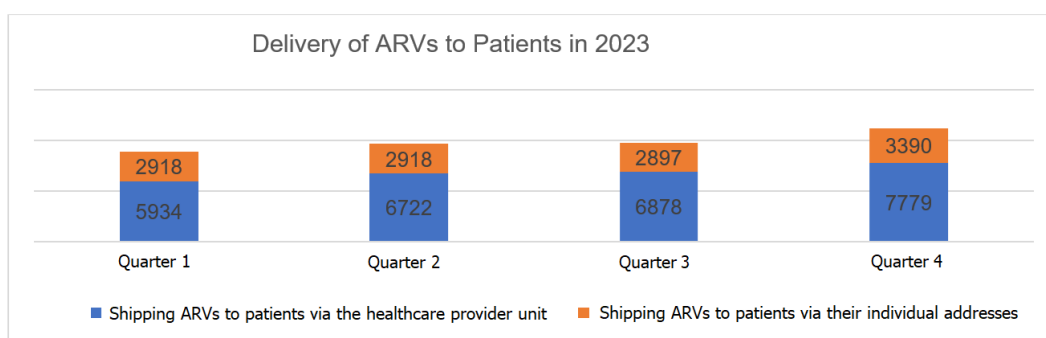
Improved adherence and retention of patients on ART



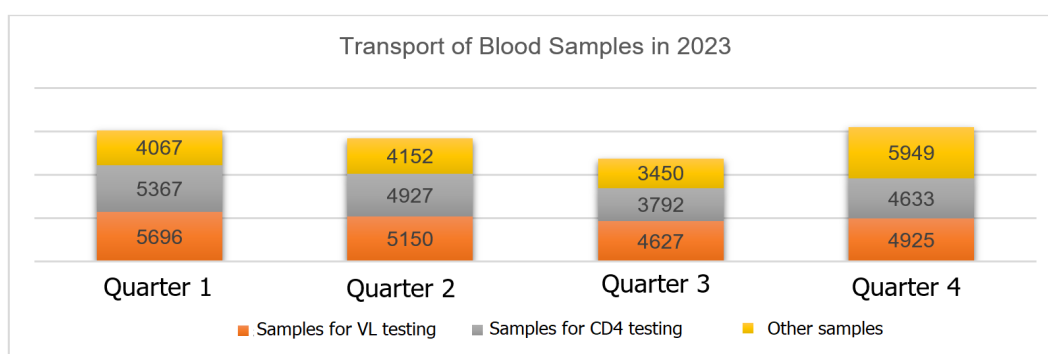
- Supporting **324** specialists from 259 healthcare facilities to track patients who missed their scheduled visit to an ART dispensing site and link them back to treatment.
- Tracking **80,733** patients who failed to visit ART dispensing sites on time to continue their HIV treatment. Treatment was continued by 85 percent of patients.
- Providing support for additional work shifts in 21 health care facilities – to accommodate 22,262 patients who visited the health care facilities during those hours.
- Working with patients with detectable viral loads to strengthen and improve their adherence to care – with **3,341** patients achieving an undetectable viral load.

Providing Support for Healthcare Facilities

- To provide patients with ARVs and prevent treatment interruptions, especially in a wartime situation, about 40,000 parcels of ART drugs were shipped to patients on ART (including more than 12,000 targeted personalized shipments).
- More than 800 CT/MRI scans for patients with advanced HIV. For these purposes, 200 patients were transported to medical facilities.



- Transported 57,000 blood samples from local ART sites to regional/interregional laboratories for testing for VL, CD4, etc. in 12 regions with high HIV prevalence



Coordinating and Organizational Activities

The following steps were taken to improve the quality of medical services:

- Technical assistance monitoring visits to ART dispensing sites were supported through the participation of representatives of the PHC team and APH specialists (118), and MDT specialists (123).
- The implementation of the in-depth programmatic monitoring intervention was expanded without warning via **mystery shopping** (by a trained programmatic monitor). A total of 23 visits were made to HCFs and NGO-based service delivery points.

- A pilot project on the use of injectable cabotegravir (CAB-LA) as pre-exposure prophylaxis (PrEP) has been launched. The planned scope covers 100 patients in two cities of Ukraine, i.e., Kyiv and Lviv.

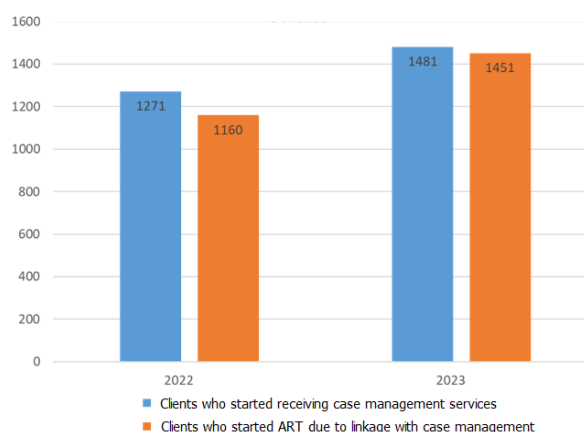
CASE MANAGEMENT

Financial support: Global Fund as part of the Program Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine (2021-2023)

Case management/community-initiated treatment interventions (CITI) for HIV-positive PWID, MSM, transgender people, and KPs – clients of prevention programs

- 872 HIV-positive clients identified in HIV prevention projects among key populations began receiving social support services for linkage to medical follow-up and supervision (an 11 percent increase versus 2022).
- 854 HIV-positive people started ART due to linkage with social support services (**97.9 percent of all CITI clients**).
- In addition to the key populations that are traditionally supported by the Alliance, case management services were also accessed by HIV-positive homeless people, internally displaced persons, and people who find themselves in difficult life circumstances.

Growth in case management clients (CITI and OCF+CITI) in 2023 (with GF funding), SYREX data



Case management of HIV-positive individuals (CITI) and community-initiated retention intervention (CIRI) of the OCF intervention

- Clients identified in the OCF intervention were referred to case management. Access to support from case managers ensured that **609** HIV-positive people presented to healthcare facilities for diagnosis and initiation of ART, and 597 of them started or resumed treatment (**98 percent**).
- 39 sexual partners identified as HIV-positive presented to healthcare facilities for linkage to medical follow-up and supervision, and 33 of them were started on ART.
- Linkage of HIV-positive clients to ART increased from 91 percent to 98 percent.



Community-initiated retention intervention (CIRI) is a 12-month intervention that provides social support to HIV-positive clients of the OCF component with a view to developing and maintaining adherence to continuous ART and achieving undetectable viral loads. In 2023, the efforts of civil society organizations made

it possible for 554 HIV-positive intervention clients (93 percent of those who started ART via OCF CITI) to access CIRI, of whom 518 became recipients of ART for a second time. Of the 397 people who were on treatment and tested for viral load after 6 months, treatment success (viral load below 1,000 copies per mL of blood) was achieved by 90 percent (358 clients), with undetectable viral loads (less than 100 copies per mL) recorded for 86 percent (333 clients). Of the 215 clients who received support via CIRI during the year covered in this report, 98 percent (210 people) had their viral load tested at 12 months and achieved treatment success, with 91 percent (195 people) achieving an undetectable viral load. In December, due to the completion of the program, cases were closed at different stages of the patient support process, and clients were redirected to the HIV Care and Support Program.

“I owe it to the social workers that I know my health status, take timely medical tests, and get all-around support.” Artem, client of the CITI program, CO 100 Percent Life Cherkasy

“The first thing you have to do is give them the feeling that they are not alone. It is essential to calm them down and explain the basic principles that form the client's commitment to treatment.” Oksana Dovgalets, OCF CITI case manager at CF Nashe Maibutnie (Our Future)

PREVENTION

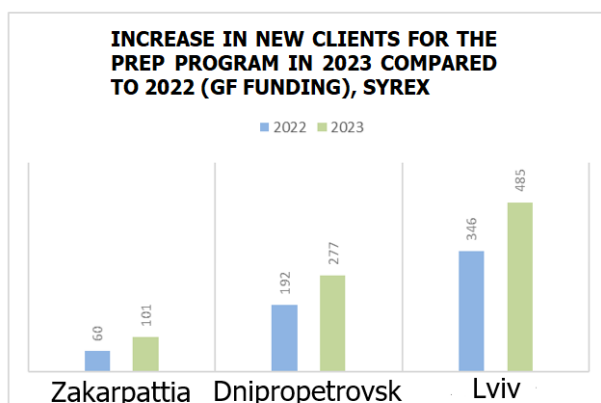
Financial support: Global Fund as part of the Program Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine (2021-2023)

HIV Pre-Exposure Prophylaxis (PrEP)

In 2023, the PrEP program intervention remained **the largest in Ukraine: 24** partner NGOs in **23** regions of Ukraine provided support services to PrEP recipients.

The relocation of activities to safer regions, referral of displaced clients to HIV service organizations that operate at their current location, and new models of client engagement have contributed to an increase in demand for pre-exposure prophylaxis among key populations: under the GF-supported project, **4,495 people started or resumed PrEP, which is a 13.5 percent increase versus 2022.**

The highest enrollment of key populations in the program was recorded in Lviv (40%), Zakarpattia (68%), and Dnipropetrovsk (44%) oblasts.



"The Alliance's project helps us in attracting more PrEP patients for linkage to healthcare facilities." Infectious disease doctor, NGO Perspektiva

"I feel safe taking PrEP." Maksym, project client, CO 100 PERCENT LIFE Cherkasy

Providing an Expanded Package of HIV/STI Prevention Services for Transgender People

In 2023, the Alliance continued to support the activities of NGOs with a focus on HIV/STI prevention among transgender people in **12** regions of Ukraine:

- The minimum package of services reached **4,492** people.
- **4,223** trans* people accessed HIV self-testing along with the support of a social worker.
- 13 HIV-positive people were identified and linked to health care facilities through case management. **All of them started receiving ART!**
- The hormone replacement therapy drugs procured by the Alliance through the GF's funding made it possible for **123** transgender people to receive **1,910** packs of transfeminine and transmasculine hormone therapy drugs.



As part of the efforts towards **Providing a safe environment for transgender people who are in a crisis situation**, **30** transgender people in Kyiv and Odesa were provided with temporary housing and comprehensive social and psychological support to help them in solving their problems.

"I would like to thank all the staff of Convictus Ukraine and donors for their help in my time of need. The hormonal drugs I got helped me get out of the pit of despair after losing my job." Maksim, project client, AUCO "CONVICTUS UKRAINE"

"An important point in counseling trans people is that we have the opportunity to explain certain processes and changes in the human body based on our own experience." Natalia Zhuravleva, social worker, Youth NGO Youth Public Movement Partner, Dnipro*

Peer-Driven Intervention (PDI)

In 2023, the peer-driven intervention (PDI) allowed us to engage with new hard-to-reach clients from key populations, many of whom are IDPs who are at increased risk of HIV infection as a result of the full-scale war in Ukraine. As part of the effort to implement this intervention in **12** regions of Ukraine and Kyiv, **13** partner NGOs of the Alliance reached the target communities with an expanded package of prevention services and tested **3,598** PWID (100 percent of the target indicator), **2,186** SW (99 percent), **3,828** MSM (99 percent), and **500** transgender people (100 percent) for HIV/STI. The intervention helped to engage with new hard-to-reach clients from key populations who had never before used the services of prevention programs.

"The PDI among key populations, specifically people who inject drugs, sex workers, and transgender people, has made it possible to implement a comprehensive approach to the prevention of diseases that pose major public health threats (HIV, STIs, hepatitis B, C, and TB) and increase HIV detection. The use of the purpose-built software was helpful in carrying out all project activities with maximum focus on the client, devoting time to training, providing information and support in testing." Anna Martyniuk, Project Manager, AUCO "CONVICTUS UKRAINE"

Overdose Prevention

The intervention is especially relevant and sought after by NGO clients, as the risk of overdose among PWID has increased significantly due to the consequences of the war (migration of clients, purchase of drugs of unknown quality and composition, changes in sales networks, increased use of opioids, alcohol, and barbiturates due to overstress, etc.)

- **39,471** PWID received counseling from social workers of harm reduction projects with a focus on the risks involved, diagnosis of opioid overdose, prevention, emergency care, and proper use of naloxone.
- **46,473** ampoules of naloxone were distributed at the NGO-based service delivery points (106 percent of the planned indicator).



"I know of cases where people in an overdose situation were simply carried out of the building and left lying there. A lot of users died from overdosing without even a chance of being saved. Later on, naloxone appeared in Ukraine. I had heard about it, but previously, this drug was not even available in pharmacies. A few years ago, NGO Club CHANCE started distributing it, and it's a lifesaver!" A client of Sumy Regional NGO Club Chance from the PWID community.

Mobile Outpatient Clinics

Throughout the period covered in this report, whilst operating in a martial law setting, our mobile outpatient clinics (MOCs) continued to provide preventive services to key populations without interruption:

- In 2023, **147,539** visits to MOCs were made for HIV prevention/early TB detection services (**a 35 percent increase** compared to 2022).
- **73,607** unique clients, including **41,504** PWID, **11,368** SWs, **3,076** MSM, and **17,659** members of other target communities were reached with services via the MOCs.
- In response to the challenges of the war, via mobile outpatient clinics, partner NGOs also delivered medical drugs for continuous treatment (ART) and prevention (PrEP), and humanitarian aid, as well as transported clients and doctors to health facilities for diagnostic procedures and dispensing drugs in areas that are under constant shelling (if it is impossible to get there by any other means of transportation).
- To ensure further effective and uninterrupted operation, at the end of 2023, the Alliance made arrangements for major repairs and retrofits to existing mobile outpatient clinics.



Our mobile outpatient clinic has long been well known to clients across the city and the region. People stop by and bring over their friends – they know that they can get tested for HIV, pick up some prevention supplies, get some counseling, and talk things over frankly.” A social worker of the CF Parus (Sail)

“This is super convenient, especially in cold weather, when the air temperature is too low for outdoor testing. Often, a mobile clinic becomes a safe platform where people can freely share their experiences and talk about their behavior. The mobile outpatient clinic makes it easy for more clients to get preventive services.” Olena Sulzhuk, service provider, NGO Nashe Maibutnie (Our Future)

INNOVATIVE HEALTHCARE SERVICES FOR KEY POPULATIONS

Programmatic Area Remote Healthcare Services for Key Populations with financial support from L'Initiative France

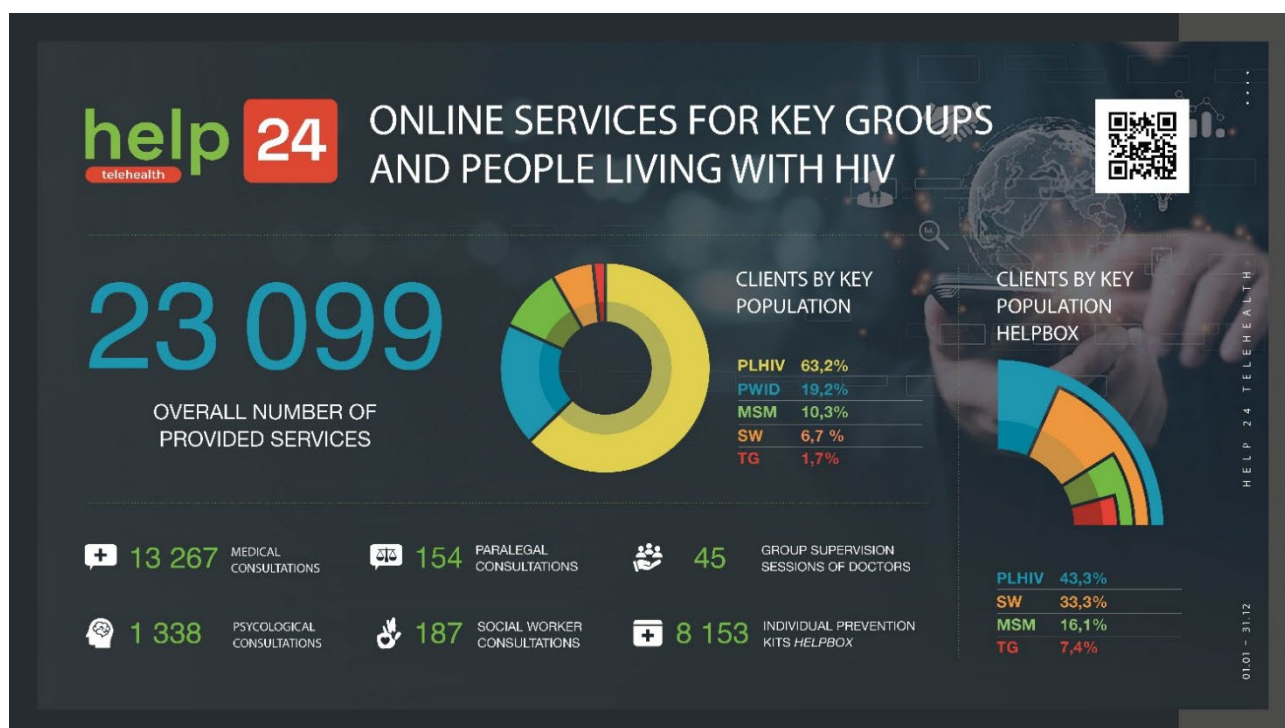
Implementation period: 2023 – 2025

Programmatic Area Online Outreach, Screening, Counseling, and Referral for Key Populations with financial support from the Global Fund

Implementation period: 2021 – 2023

Programmatic Area Ordering and Postal Delivery of Preventive Supplies, Psychological Support and Remote Counseling for Key Populations with financial support from the Global Fund

Implementation period: 2021 – 2023



Online services for key populations and people living with HIV

Overall number of provided services is **23,099** and include next services:

- 13,267 medical consultations
- 1,338 psychological consultations
- 154 paralegal consultations
- 187 social workers consultations
- 45 group supervision sessions of doctors

Clients **division by KP's** include next data:

- 63,2% PLHIV (People, who live with HIV)
- 19,2% PWID (People, who inject drugs)
- 10,3% MSM (Males, who have sex with males)
- 6,7% SW (Sex workers)
- 1,7% TG (Transgender people)

Through 2023, project team so read 8,153 individual prevention kits HelpBox.

Clients **division by KP's** include next data:

- 43,3% PLHIV (People, who live with HIV)
- 33,3% PWID (People, who inject drugs)
- 16,1% MSM (Males, who have sex with males)
- 7,4% TG (Transgender people)

Programmatic Area Online and offline prevention services for young KP's with financial support from the Global Fund

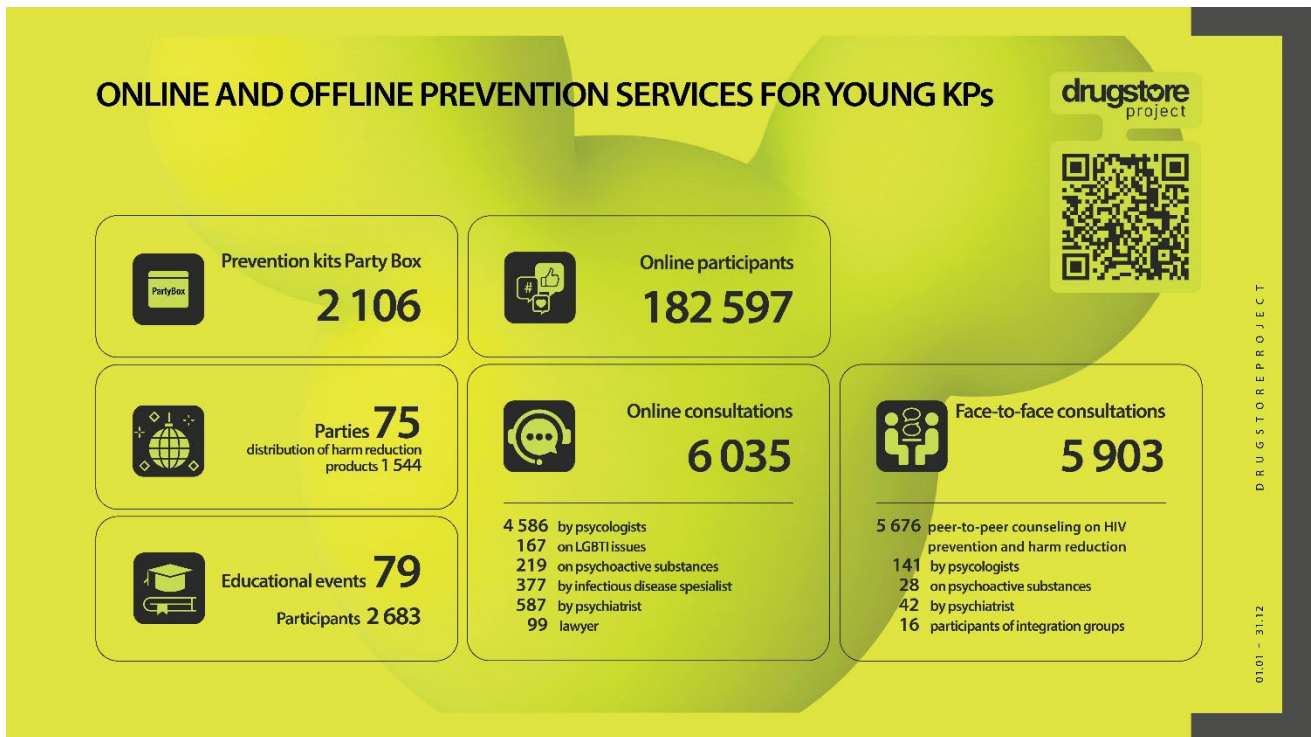
Implementation period: 2021 – 2023

Programmatic Area Online Outreach, Screening, Counseling, and Referral for Young People from Key Populations and Other Vulnerable Youth with financial support from the Global Fund

Implementation period: 2021 – 2023

Programmatic Area Mental Health Space for Youth with financial support from Gilead and Frontline AIDS

Implementation period: 2023 – 2024



Online and offline prevention services for young KPs

During 2023, project team spread **2,106** prevention kits PartyBox. In addition, project was invited as a partner for harm reduction policy on **75** parties, through which **1,544** harm reduction products were distributed.

In addition, project team held **79** awareness-raising events with **2,683** participants.

Online consultations

The overall number of consultations was **6,035**:

- 4,586 psychological consultations
- 167 psychological consultations on LGBTI+ issues
- 219 consultations with specialist on psychoactive substance
- 377 consultations with an infectious diseases doctor
- 587 consultations by psychiatrist
- 99 consultations by lawyer

In-Person Consultations

The overall number of consultations was **5,903**:

- 5,676 peer-to-peer counselling on HIV prevention and harm reduction
- 144 consultations by psychologists
- 28 consultations with specialist on psychoactive substance
- 42 consultations by psychiatrist
- 16 participants of integration groups

As part of the programmatic area *Harm Reduction Services for Experimenting Youth and Recreational Users of Psychoactive Substances*, The MAPS Guide for psychosocial care (trip sitting) – [The Guide to Psychoactive Substances](#) was translated.

Programmatic Area Harm Reduction Services for MSM Who Use Substances and Practice Chemsex with financial support from the Global Fund

Implementation period: 2021 – 2023

- 2,469 PartyBox harm reduction kits distributed
- 2,486 consultations on safe sexual behavior, harm reduction, and assisted oral HIV testing conducted
- 8 clients who received a positive HIV test result linked to other program components

*The project **Virtual Social Worker for Community Relief Efforts** with financial support from Gilead (through partnership with Frontline AIDS), co-financed with the Global Fund*

Implementation period: July 2023 – December 2024

In 2023, **the first pilot version of a virtual social worker** was developed, i.e., a mobile electronic assistant that serves as a source of information on HIV, sexual and reproductive and mental health and related issues, as well as contacts for accessing relevant services. Preparations have begun to launch this solution in Ukraine in 2024 with a planned coverage of 50,000 people.

SUPPORTING THE MENTAL HEALTH OF VULNERABLE POPULATIONS

Financial support: Aidsfonds (The Netherlands)

Implementation period: 02/28/2022 – 04/29/2024

From the very beginning of the war, the Alliance initiated a project to support mental health for vulnerable populations.

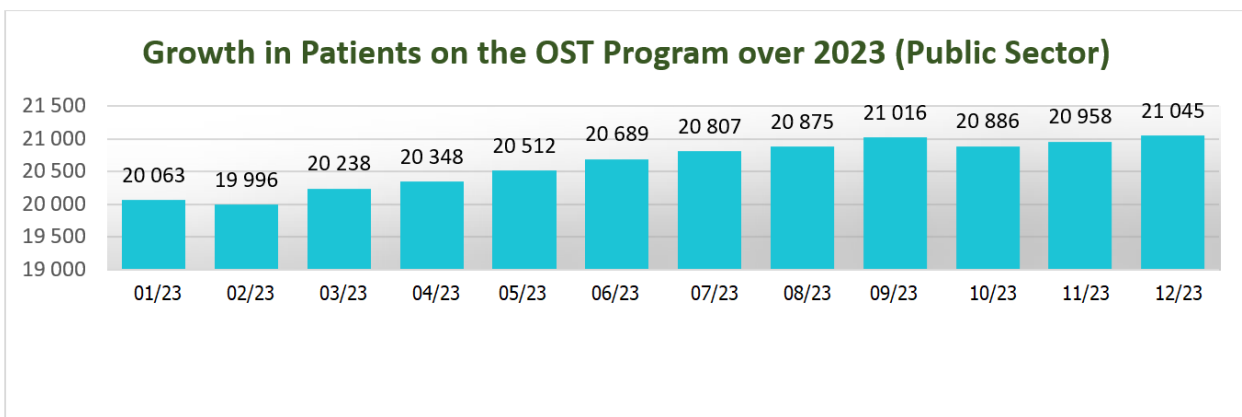
- Consultations were provided daily by psychologists and 1 psychiatrist.
- 1,372 psychological and 821 psychiatric consultations provided.
- 54% of the clients were MSM, 24% IDUs, 11% TG, 6% PLHIV, and 4% SW.
- The most common concerns raised by KPs were about dealing with anxiety and depression (55%), family issues (13%), problems with partners during the war (11%), followed by those about job loss, fear of death, death of family members, apathy, or fear of being mobilized into the army.

OPIOID SUBSTITUTION THERAPY (OST)

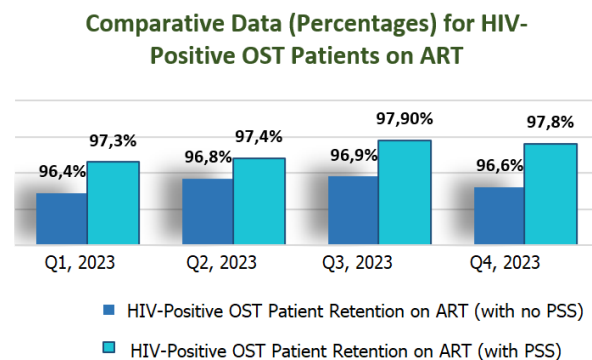
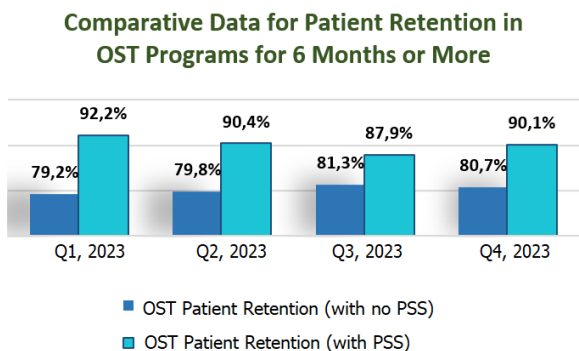
Covering 28.5 percent of all OST patients in the country, the Alliance's psychosocial support programs have made it possible to ensure sustainable retention of patients in the program during the war (90 percent).



- Despite the military aggression by the Russian Federation, the state-supported OST program continues to evolve. In 2023, the year-on-year increase in patients was 1,126 people, 5 new OST sites were opened and one more site resumed its work in the Kharkiv oblast. As of December 31, 2023, 21,045 people were enrolled in the program at 205 OST sites (including one private center "Europe," which signed an agreement with the NHSU), of which 6,000 people (28.5 percent) accessed psychosocial support services made available with the support of the Alliance, thus contributing to the retention of patients in the OST program amid the harsh realities of the ongoing war.



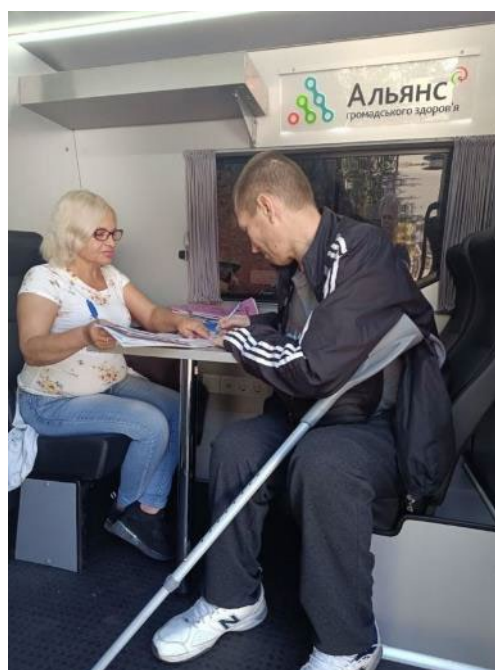
Provided with the support of the Alliance in collaboration with 22 regional NGOs, Psychosocial Support for OST Patients has made it possible to ensure that the retention rate among OST patients and the percentage of HIV-positive patients on ART is significantly higher than that among unsupported patients.



- In 2023, technical assistance was provided for the repairs/renovations and fit-out of **23** OST sites (including **5 new ones**) in the civil sector, and **5 new OST sites in the penitentiary sector** (total budget over UAH 5.8 million).
- During the year covered in this report, 8,675 services were provided for the transportation of patients to/from OST sites to ensure uninterrupted care in a wartime situation.
- In March, an emergency purchase of 1,946 vials of liquid methadone was made at a total cost of UAH 1.5 million to ensure the continuity of treatment of OST patients in the facilities of the Health Center of the State Criminal Enforcement Service of Ukraine. A stock of psychoactive substance (PAS) tests to last until the end of 2024 was purchased for 190 state health care facilities.
- Relying on the well-established system of referral of PWID from OCF and MSF projects to OST dispensing sites in **6 PEPFAR-supported regions, 1,196 patients** received treatment.

In February 2023, a new program was launched to deliver and dispense OST medications to hospital-at-home patients **via well-equipped mobile outpatient clinics**.

- **4 specialized MOCs** provide services in Kyiv, Kryvyi Rih, Odesa, and Kropyvnytskyi for more than **100** patients. Further expansion of access to OST via MOCs in the PEPFAR-supported regions will be possible after the approval of the relevant order of the Ministry of Health. Advocacy efforts in this area are ongoing to ensure full implementation of the intervention.
- OST sites received technical assistance in the implementation of the information system for monitoring diseases that pose major public health threats (Socially Significant Diseases) (as of the end of 2023, more than **87 percent** of the data was entered in the system).



Research Activities



Expanding Access to Medication-Assisted Treatment (MAT) in Ukraine (ExMAT) – A research project in partnership with the Yale University School of Medicine (USA) funded by the National Institute on Drug Abuse (USA)

Implementation period: 2017 – 2024

Project Objectives:

1. Expanding access to opioid substitution therapy (OST) based on assessing barriers and facilitators for entry into and retention in MAT programs.
2. Implementing and evaluating an evidence-based intervention aimed at process improvement at selected OST sites in order to increase access to and retention in OST programs.

Key Achievements in 2023:

- In December 2023, the results of a year-long initiative to promote the achievement of national targets for the scale-up of OST were summarized. According to its outcomes, one region of Ukraine (Lviv) met the set targets, whereas the national targets were achieved by two other regions (Ivano-Frankivsk and Poltava) by more than 90 percent. Overall, in 2023, the country reached the goal of expanding OST programs by 65 percent, with the proportion of patients picking up take-home OST medications exceeding 90 percent.
- Six national meetings with a focus on narcology were held for the chief visiting specialists from all 25 regions of Ukraine and the Yale University research team, via two in-person sessions and four online webinars.
- The results of the project were presented at the INHSU Conference (International Network on Health and Hepatitis in Substance Users) in Geneva, Switzerland.

In 2023, **the following articles were published** in scientometric journals as part of the project:

1. Bromberg, D. J., Madden, L. M., Meteliuk, A., Ivasiy, R., Galvez de Leon, S. J., Klyucharyov, K., & Altice, F. L. (2023). "Medications for opioid use disorder during the war in Ukraine: a more comprehensive view on the government response-Authors' reply". *The Lancet regional health. Europe*, 26, 100583. <https://doi.org/10.1016/j.lanepe.2023.100583>
2. Ivasiy, R., Galvez de Leon, S. J., Meteliuk, A., Fomenko, T., Pykalo, I., Bromberg, D. J., Madden, L. M., Farnum, S. O., Islam, Z., & Altice, F. L. (2023). Responding to health policy recommendations on managing opioid use disorder during Russia's invasion of Ukraine: Divergent responses from the frontline to the west. *Frontiers in public health*, 10, 1044677. <https://doi.org/10.3389/fpubh.2022.1044677>
3. Galvez, S. J., Altice, F. L., Meteliuk, A., Ivasiy, R., Machavariani, E., Farnum, S. O., Fomenko, T., Islam, Z., & Madden, L. M. (2023). High perceived stress in patients on opioid agonist therapies during rapid transitional response to the COVID-19 pandemic in Ukraine. *Frontiers in public health*, 11, 1231581. <https://doi.org/10.3389/fpubh.2023.1231581>
4. Meteliuk, A., Sazonova, Y., Goldmann, E., Xu, S., Liutyi, V., Liakh, T., Spirina, T., Lekholetova, M., Islam, Z., & Ompad, D. C. (2024). The impact of the 2014 military conflict in the east of Ukraine and the Autonomous Republic of the Crimea among patients receiving opioid agonist therapies. *Journal of substance use and addiction treatment*, 160, 209312. Advance online publication. <https://doi.org/10.1016/j.josat.2024.209312>
5. Galvez, S. J., Altice, F. L., Meteliuk, A., Ivasiy, R., Machavariani, E., Farnum, S. O., Fomenko, T., Islam, Z., & Madden, L. M. (2024). Corrigendum: High perceived stress in patients on opioid agonist therapies during rapid transitional response to the COVID-19 pandemic in Ukraine. *Frontiers in public health*, 11, 1359708. <https://doi.org/10.3389/fpubh.2023.1359708>

6. Mazhnaya, A., Meteliuk, A., Pykalo, I., & Altice, F. L. (2023). Qualitative exploration of the early experiences of opioid use disorder patients from private clinics after Russia's invasion of Ukraine in five major cities in Ukraine. *Frontiers in public health*, 11, 1238188. <https://doi.org/10.3389/fpubh.2023.1238188>
7. Dellamura, P., Meteliuk, A., Fomenko, T., & Rozanova, J. (2024). Re-examining provider perceptions of best pre-war practices: what elements can help opiate agonist therapy programs in Ukraine successfully survive the crisis?. *Frontiers in public health*, 11, 1259488. <https://doi.org/10.3389/fpubh.2023.1259488>

TUBERCULOSIS (TB)

In 2023, the Alliance identified twice as many cases of TB nationwide compared to pre-war years

Financial support: Global Fund as part of the Program Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine (2021-2023)

Medical and psychosocial support for patients with TB/DR-TB

In 2023, the Alliance continued to track patients who are undergoing TB/DR-TB treatment in 8 regions: Donetsk, Kherson (government-controlled territories), Odesa, Mykolaiv, Kyiv, Zakarpattia, Volyn, and Lviv oblasts.

Services aimed at improving patient adherence to care:

- Directly observed treatment, including monitoring of side effects;
- Provision of food packages / meal certificates;
- Psychological counseling;
- Reimbursement of transportation costs;
- Reimbursement of expenses for high-cost diagnostics;
- Legal counseling;
- Top-up payments for cellular (mobile) communication services;
- Meeting individual needs, etc.

In 2023, we supported:

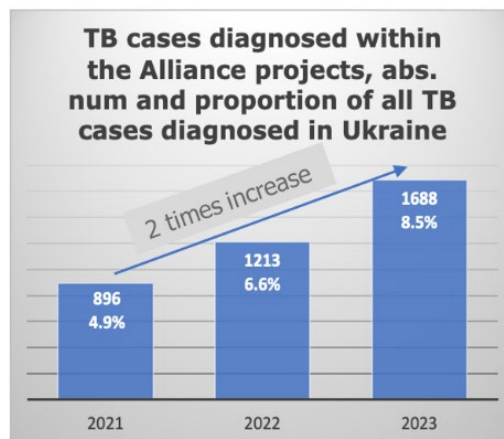
- **5,147** patients with drug-susceptible TB, including **3,491** patients who were started on treatment in 2023.
- **2,438** patients with DR-TB, including 1,173 linked to follow-up care in 2023.

Treatment success

- Successful treatment outcomes were recorded for **67.2 percent** of the patients (2021 cohort) with **drug-resistant TB**. The lowest success rates were observed in Donetsk (50 percent) and Kherson (59 percent) oblasts which were quickly occupied right after the outbreak of the war and where more than **20 percent of patients were lost to follow-up**.
- Among patients with **drug-susceptible TB**, **83 percent** achieved successful treatment outcomes (2,046 people, 2022 cohort).

Detection of active TB cases

- Activities conducted across **23** regions of Ukraine through 33 local partner NGOs.
- Vulnerable populations including homeless people, ex-prisoners, Roma, people in difficult life circumstances and their children, IDPs, and contact persons.



- In 2023, the Alliance started providing diagnostic services to military personnel, i.e., the contingent of troops under the Ministry of Defense of Ukraine.
- 124,800 people were screened for TB.
- 66,400 people received TB diagnostic services in health care facilities.
- A total of 1,688 cases of TB were identified.

Collaboration with the Ministry of Defense

In 2022, the Alliance for Public Health (APH) recognized a potential gap in TB detection during the mass mobilization campaign across Ukraine. Due to a tremendous influx of conscripts, military enlistment offices might have been unable to conduct a thorough screening for active pulmonary tuberculosis. This created a risk of the disease spreading among military personnel. To increase the MoD's capacity to diagnose TB, ARCH donated to the Central Military Hospital a mobile screening unit equipped with X-ray imaging technology and a sputum collection space. Over 11 months of 2023, 91 cases of TB among military personnel were detected using this mobile medical ambulance, with all of them subsequently being linked to care.

Contact tracing

Approaches to contact tracing aimed at increasing the number of diagnosed TB cases among contact persons:

- **Optimized TB case finding (OCF-TB)** – The specific steps taken towards identifying contacts of members of high-risk groups, primarily their social contacts, with up to 8 people from each index case being tested for TB disease.
 - In 2023, **3,456** contact persons of 431 patients were tested for TB. Active tuberculosis was detected in **318** people.
 - The operational research effort involved **7,976** contact persons of 1,028 patients, with **507** new cases of TB being detected during the initial screening procedure.

The study's findings indicate that the Optimized Case Finding Model (OCF-TB) is 5.8 times more effective than the standard method for finding TB cases in healthcare facilities and 106 times more effective than simply waiting for people to develop symptoms and come forward for testing.

- Efforts to identify additional contacts of TB/DR-TB patients who are clients of the MPSS projects. As part of this intervention, up to 5 contacts for each index case were successfully traced.
 - In 2023, **5,903** contacts of 731 patients were screened for TB disease. Of these, **383** cases of TB were confirmed.

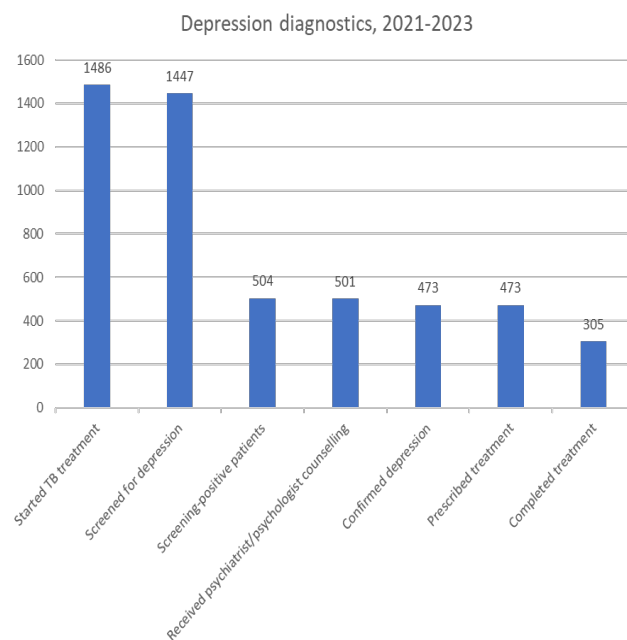
Mental Health



[Video about the intervention aimed at addressing mental health issues](#)

In 2023, the Alliance continued to pilot interventions to address the mental health issues of patients with drug-resistant TB in three regions: Kyiv, Kherson, and Odesa.

The program data shows that 34.1 percent of patients with DR-TB suffer from depression. Treatment of depressed patients with drug-resistant TB involved either antidepressant monotherapy, psychological correction techniques (mostly based on cognitive behavioral therapy), or combination therapy.



A successful outcome of care was reported for all patients who had completed treatment for depression by the end of the project.

Protecting the rights of people with TB, eliminating discrimination, and mainstreaming a gender transformative approach to overcome tuberculosis in Ukraine

Project with technical support from the STOP TB Partnership and funding from UNOPS

Preparation for and participation in the UN High-Level Meeting on TB in 2023:

- Contributing to the finalization of the draft Declaration of the Meeting: out of about 55 amendments to the first draft of the Declaration proposed by civil society organizations and vulnerable communities, 23 were recorded in the final text of the Declaration either verbatim or in essence;
- Participating in the Intersectoral Public Hearings and the UN High-level Meeting itself;
- [National Forum](#) “The Role of CSOs and the TB Community in Implementing the Political Declarations of the 2023 UN High-Level Meetings in the Context of Implementing the National TB Policies and Guidelines.”



VIRAL HEPATITIS

In 2023, 99.5 percent retention and 97 percent success rate of HCV treatment among key populations with HIV and TB were achieved.

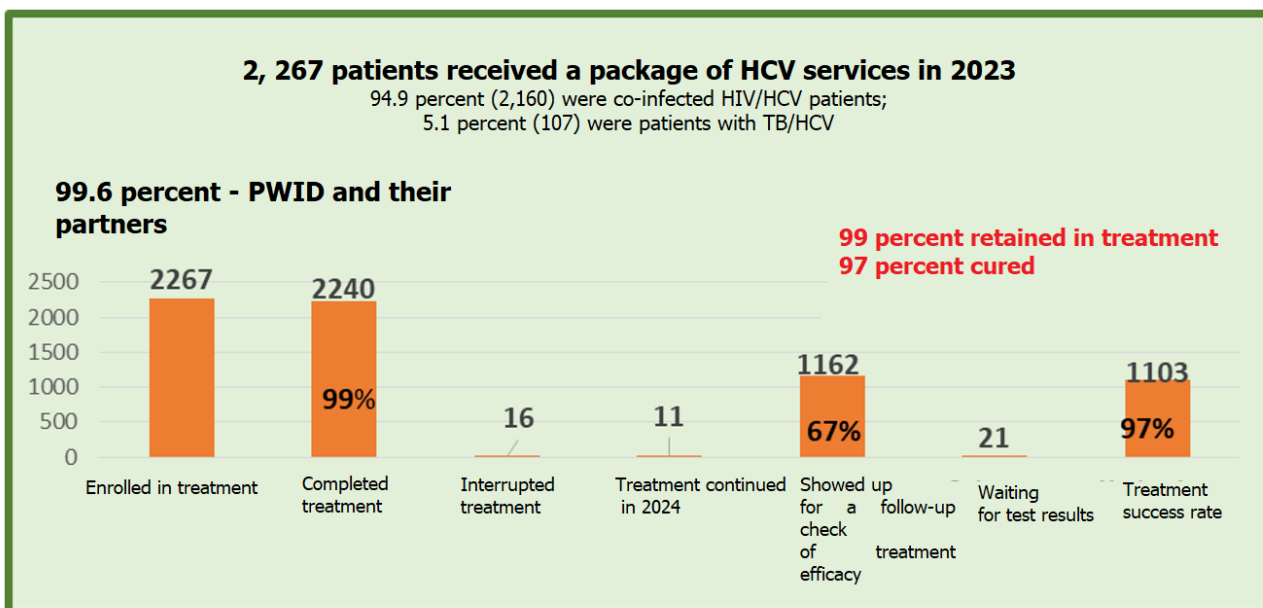
The project HCV Micro-Elimination Among HIV/HCV and TB/HCV Co-Infected Patients From Key Populations (Comprehensive Package of Services) with financial support from the Global Fund as part of the Program titled Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine (2021-2023)

- In 2023, **2,267 people living with HIV and TB** received a comprehensive package of HCV services in **16** regions of Ukraine.
- **14** NGOs referred harm reduction clients for HCV diagnosis and treatment, provided integrated counseling and support, ensured treatment adherence and monitoring of treatment effectiveness, as well as conducted intensive educational work with clients focusing on prevention of HCV re-infection and safe behavioral practices.

The project ensured the sustainability of the Alliance's community-based hepatitis C (HCV) treatment program. **From 2015 to the end of 2023, the program reached a total of 12,700 people from key populations with HCV treatment.**

The support provided by the Alliance reached 13.4 percent of all the patients (16,936 according to the Public Health Center of the Ministry of Health of Ukraine) who received treatment in Ukraine in 2023.

- In 2023, 74 percent (1,689) of the patients completed treatment, while the rest continued treatment in 2024.
- Each patient received three educational sessions on prevention of HCV reinfection during the treatment process and significantly increased their knowledge about HCV.
- Adherence to treatment reached **99 percent** due to the NGOs' effective performance. 16 patients interrupted treatment, 11 of them due to death.



- In 2023, the Alliance continued the efforts to **decentralize HCV treatment**, which was carried out in 43 health care facilities across 16 regions of Ukraine, through the involvement of primary health care facilities, OST sites, TB centers, multidisciplinary and district hospitals, outpatient clinics for mental and neurological disorders, etc. New treatment sites were established in Lviv, Donetsk, Kyiv, and Cherkasy oblasts (Luhansk Regional Medical Center for Socially Dangerous Infectious Diseases (Municipal Non-Profit Enterprise)) and in Kyiv.
- In 2023, the Alliance purchased and delivered to healthcare facilities 12,000 rapid tests for detection of HCV antibodies, 2,300 diagnostic reagents for the GeneXpert® System for HCV diagnostics, and 1,000 courses of HCV treatment.

HUMANITARIAN RESPONSE

Faced with the challenges of the war, the Alliance now has new activity areas cut out for it so as to address humanitarian response gaps. This in turn has necessitated a significant expansion of the list of key groups receiving targeted comprehensive assistance. In addition to the populations that are most vulnerable to HIV, assistance is also provided to IDPs, families in difficult life circumstances, people with disabilities, the elderly, etc.

MOBILE CLINICS/MOBILE TREATMENT POINTS (MTP)

*Launched by the Alliance in December 2022, the MTP project is now perhaps the only opportunity to **provide primary health care in remote towns and rural communities near the front line**. The Alliance's mobile clinics are modified and adapted to provide medical consultations, mobile diagnostics and screening, and **operate completely autonomously** as all services are delivered directly via the clinics, without the need for any additional premises.*

The *Mobile Clinics* project delivers the following services:

- **Primary health care** – Regular checkups and consultations with family doctors and access to the medical supplies needed for treatment.
- **Integrated services for TB, HIV, viral hepatitis and syphilis** – Screening with rapid tests and, if tested positive, referral to relevant Alliance projects for social support and treatment; TB screening and diagnosis using GeneXpert technology and ultra-portable X-ray in cooperation with local TB hospitals.
- **Mobile diagnostics** using a core range of portable medical diagnostic instruments and devices (cardiography unit, glucometer, blood pressure monitor) and an ultrasound machine.

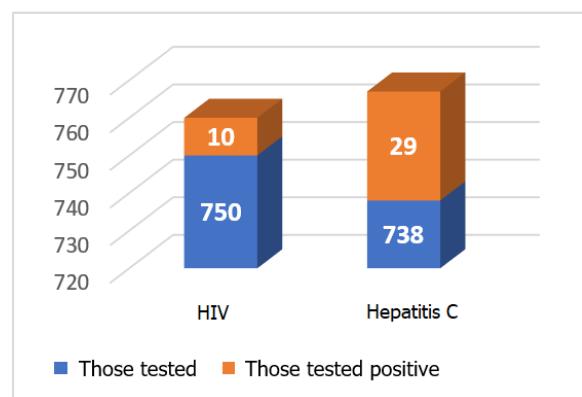
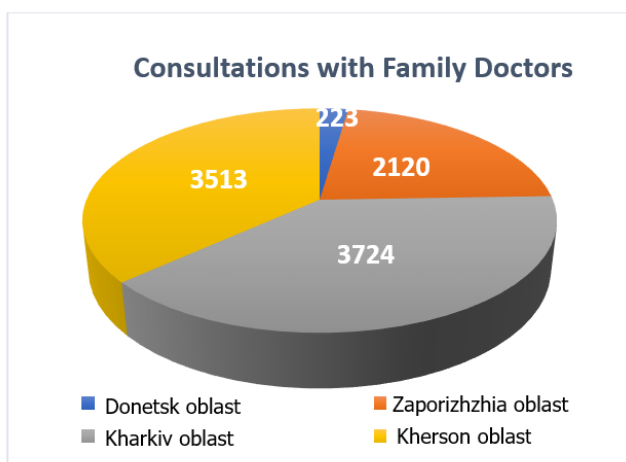
Key Achievements:

- **Expansion of the project's geographic reach** to three new regions (in 2023, services were provided in the Kharkiv, Kherson, Zaporizhzhia and Donetsk oblasts)
- **Sustainability in service delivery:** 186 visits to 149 unique localities and population centers.
- **Use of advanced technologies and modern global practices.** In September 2023, for the first time in Ukraine, GeneXpert technology was used to diagnose TB in a mobile clinic setting in the Zaporizhzhia oblast in collaboration with the medical staff of the Zaporizhzhia Regional TB Center (Municipal Non-Profit Enterprise), and by the end of the year, 46 regional visits were made to 36 unique localities and population centers.
- **Adaptability and flexibility.** The Mobile Clinics project quickly responds to direct requests for services from community leaders, volunteers, Health Departments, and Health Clusters: through mobile teams that regularly worked with IDP centers in the Zaporizhzhia and Kharkiv oblasts, the project provided



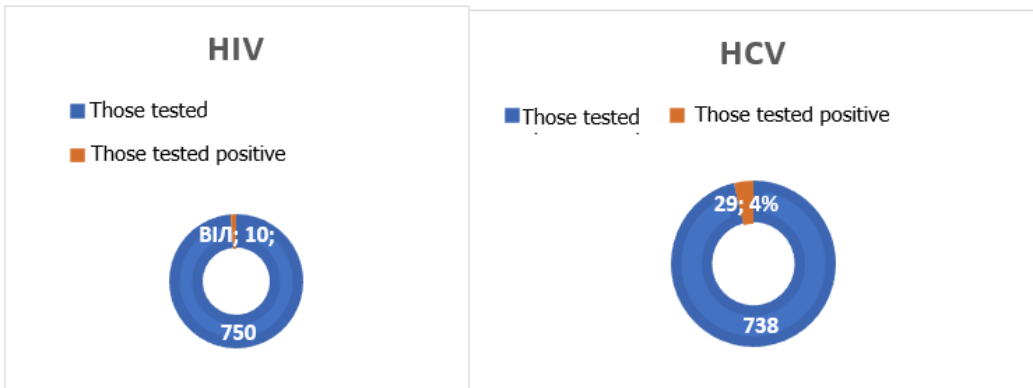
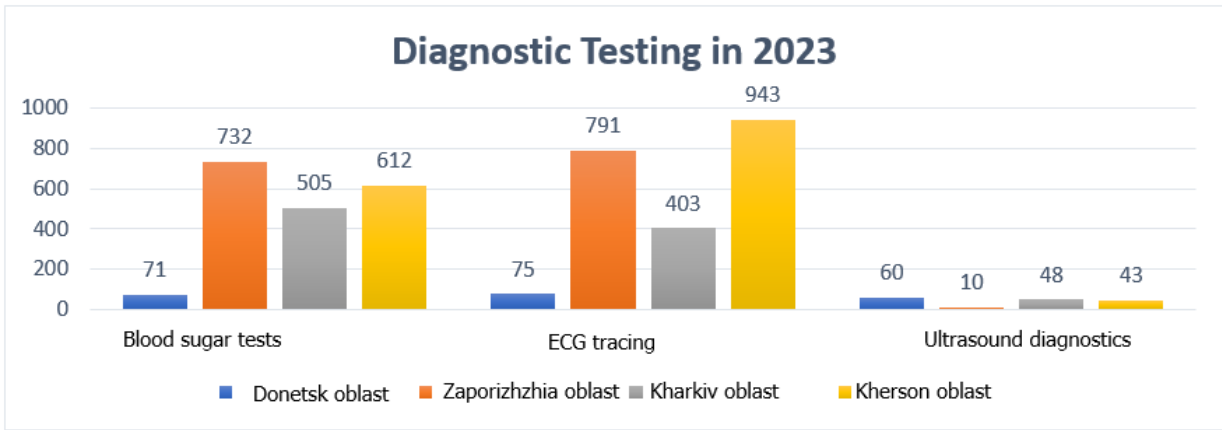
basic first aid kits, sorbents and disinfectants to communities in the Kherson oblast after the Kakhovka dam was blown up, as well as antifungal and anti-lice medications to IDP centers in Zaporizhzhia.

- **Establishing interaction with local authorities and the military administration at the regional level.** In 2023, a memorandum of cooperation was signed with the Department of Health of the Kherson and Donetsk oblasts to coordinate efforts and reach the communities that need the project services the most. In addition, a memorandum of cooperation was signed between the Alliance and the Mariupol Oncology Center to expand the list of services available for cancer patients.
- **Meeting the humanitarian needs of the population in the frontline areas.** The project's mobile teams delivered and distributed more than 50 tons of humanitarian aid, including hygiene products, clothing and footwear for children and adults, foodstuffs, toys, pet food, children's books, etc. The humanitarian aid received from the Help Ukraine Center was delivered to Ukraine by the heroic drivers of the Alliance's Humanitarian Convoy from Chełm, Poland, who are working tirelessly on their mission to get the shipments in on time.
- **Safety and security.** Bearing in mind the regions of operation and working conditions, as well as the extensive field experience of the project's mobile teams, the Alliance conducted two trainings for drivers and medical staff on tactical medicine and operating vehicles in areas close to the front line (MARCH algorithm).
- **Coverage of project activities in Ukrainian and international media.** Foreign journalists regularly joined the teams on their field visits. Publications about the *Mobile Clinics* project appeared in *Euractiv*, *The New Humanitarian*, *Medscape*, and *New Eastern Europe*.



“Doctor, I have had my surgery. Everything is fine, but what do I do next? Help me!” We witnessed this phone call to one of the doctors on the MTP team on our way back from another field visit. Ivan is an oncologist by profession. So, when in a village of the Kherson Oblast, a man with cancer approached him in early May, Ivan immediately sent him to undergo a professional medical evaluation and subsequent surgery in Kherson. After that, though, he never cut off ties with his patient and has been in regular contact with both him and his Kherson-based doctor, sharing advice on the latest treatment protocols. He is planning to bring his patient to Kyiv for treatment someday, and hopes for his full recovery. We also believe that a timely meeting with a professional and humane doctor will save a person's life for many more years.”

The story of a patient from the Kherson region



HUMANITARIAN RESPONSE PROJECTS: SUPPORT FOR VICTIMS OF WAR, INCLUDING KEY POPULATIONS

*The Alliance's project titled **Integrated Humanitarian Response in Conditions of War and Post-War Reconstruction** has been underway since May 2022 with the financial support of Christian AID and the British Disasters Emergency Committee (DEC).*

Implementation period: 01/01/2023 – 12/31/2023

The goal of the project is to support communities affected by the military aggression of the Russian Federation by meeting their urgent humanitarian, social, and medical needs, and providing adequate living conditions for them in a crisis situation.

Geographic coverage:

1. Western and Central regions of Ukraine: Kyiv (city), Vinnytsia, Volyn, Ivano-Frankivsk, Kyiv, Kirovohrad, Poltava, Rivne, Cherkasy, Chernivtsi, and Zakarpattia oblasts.
2. Eastern, Southern, and Northern regions: Dnipropetrovsk, Donetsk, Zaporizhzhia, Mykolaiv, Odesa, Sumy, Kharkiv, and Chernihiv oblasts.

More than **218,000** Ukrainians have received assistance through new humanitarian initiatives

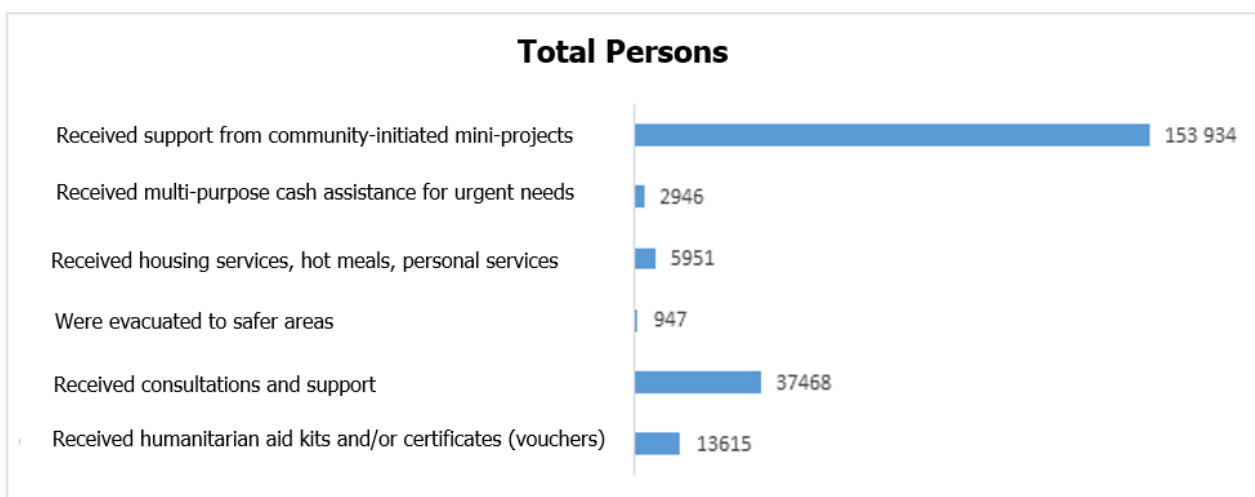
[Video about the project's performance in 2023:](#)

Key Services:

1. Humanitarian assistance to vulnerable populations in a wartime setting:
 - Services to meet the humanitarian needs of the population (food, water, hygiene kits, baby kits)
 - Counseling and support services (psychological, medical, legal and social assistance)
 - Services related to evacuation and relocation (help in finding and making arrangements for temporary housing, etc.)
 - Funding for mini-projects initiated by community teams
 - Provision of multi-purpose cash assistance for the urgent needs of households
2. Setting up and supporting safe spaces (shelters)



Key Achievements:



This project was actively operating a **shelter** in Lviv, and the ICF “Alliance for Public Health” established the *Safe Space* Multiple-Purpose Space for IDPs on its premises.

In total, the following services were provided to 165 people living in the shelter:

- Legal counseling
- Consultations with a psychologist
- Consultations with a family doctor
- Consultations with a social worker
- Hosting educational events and exploratory trips.

In addition to the traditional services provided in the shelter, 2023 saw this multiple-purpose space introducing innovative approaches to IDP services including:

- IDP rehabilitation and reintegration program;
- Educational and rehabilitation camps for IDP children.

More than **200** people from the Donetsk, Zaporizhzhia, Kherson, and Kyiv regions completed the **IDP rehabilitation and reintegration program**, which was aimed at comprehensively addressing the needs of people and solving as many of their problems as possible. This program



provided psychological rehabilitation, legal assistance, medical checkups and



consultations, career integration, social benefits, adaptation to regional realities, help in finding housing, etc.

Over the year, **125** IDP children from different parts of Ukraine attended summer camps and IT camps operating out of the *Safe Place* premises.

The camps offered purpose-built educational, rehabilitation, cultural, and educational activities, including those with a focus on computer game development. The approach to dual training, along with support from international experts online and local trainers offline, is innovative and ensures a deep immersion of youth and children into the Gamedev industry while expanding their professional career horizons.

The project Emergency Multi-Purpose Humanitarian Assistance for Households and Communities Affected by the Destruction of the Kakhovka Hydroelectric Power Plant with financial support from DEC (and with the technical support of Christian AID (UK))

Implementation period: 07/01/2023 – 09/30/2023

The goal of the project is to support households and communities in meeting their urgent humanitarian, social, and medical needs and mitigating the problems associated with the destruction of the Kakhovka HPP.

Geographic coverage: Kherson (exclusively Dniproviskyi and Suvorivskyi districts), Kherson, Odesa, and Mykolaiv oblasts.

Key project achievements:

- **309** households with **1,143** people received multi-purpose cash assistance to meet their most urgent needs and/or address their most pressing problems, specifically those related to ensuring the following:



- Purchase of essential resources (water and food), medicines, clothing, bedding, and hygiene products;
- Setting up medical care;
- Restoring satisfactory living conditions, making renovations/repairs to residential and household premises, implementing water purification solutions and the measures to mitigate or prevent the spread of infectious diseases;
- Mitigating the consequences of the flood (pumping out water, implementing water purification systems, etc.)
- **127** communities or initiative groups consisting of **1,366** people received multi-purpose cash assistance to meet their most urgent needs and/or address their most pressing problems, specifically those related to ensuring the following:

- Procurement of building materials, repair/renovation, and fit-out of civil defense spaces and shelters;
- Procurement of power generators and heating systems;
- Provision of baby food;
- Installation of pumps and restoration of the water supply system;
- Reconstruction of the power supply system;
- Purchase of office equipment and supplies for re-starting the educational processes and programs.



*The project **Supporting Community Initiatives** with financial support from the Church of Sweden (Sweden) and technical support from Christian AID (UK)*

Implementation period: 08/01/2023 – 12/31/2023

The goal of the project is to support community initiatives aimed at meeting the urgent humanitarian, social, and medical needs and providing adequate living conditions for people in a crisis situation by funding mini-grants.

Geographic coverage: Kyiv, Vinnytsia, Volyn, Poltava, Rivne, Chernivtsi, Donetsk, Zaporizhzhia, Mykolaiv, Odesa, Kharkiv, Chernihiv, and Dnipropetrovsk oblasts.

The project supported **159** applications for various initiatives from communities through the provision of funding for the implementation of mini-projects such as:

- Setting up and fitting out safe spaces and hubs for IDPs with all the necessary equipment and materials;
- Providing uninterrupted power supplies to various facilities and institutions;
- Preparing people and premises for the winter period;

The new section of the Alliance's website with a focus on supporting community initiatives can be found at https://aph.org.ua/uk/resursy/sclr_ua

- Setting up and fitting out shelters;
- Improving the quality of life of people and children with disabilities and special needs;
- Re-starting or improving the educational process for children, etc.

131,013 people received direct targeted assistance through mini-projects.

The final presentation of the project can be found [here](#).

Success story: Creating a safe environment for receiving medical services for residents of the Novohryhorivka village (Mykolaiv oblast).



The project Supporting Community Initiatives to Improve Access to Essential Health and Humanitarian Assistance Services for Key Populations Affected by the HIV Epidemic in the Context of War and Post-War Reconstruction in partnership with Aidsfonds (the Netherlands) and ECOM

Implementation period: 01/01/2023 – 12/31/2023

The goal of the project is to help key populations and PLHIV in mitigating the problems caused by the war in Ukraine

Geographic coverage: All regions of Ukraine, except for the temporarily occupied territories

The project was primarily focused on providing funding to initiative groups of key communities to implement mini-projects aimed at helping people in need from key populations.

Key project achievements:

In 2023, funding was provided for **109** mini-projects. These mini-projects reached 42,974 of the neediest members of communities such as PLHIV, people who inject drugs, OST patients, sex workers, as well as LGBTQ+ and their families with the most essential services (humanitarian services, medical checkups and access to doctors, psychosocial support, improved living conditions for key populations, etc.)

*The project **Emergency Humanitarian Assistance to Key Populations Affected by the War and Related Humanitarian Crisis in Ukraine** with the financial support of the Elton John AIDS Foundation (EJAF) (UK)*

Implementation period: 01/01/2023 – 12/31/2023

The goal of the project is to help key populations and PLHIV in mitigating the problems caused by the war in Ukraine

Geographic coverage: All regions of Ukraine, except for the temporarily occupied territories

Core project activities:

- Providing funding to initiative groups of key communities to implement mini-projects aimed at helping people in need from key populations.
- Improving living conditions in shelters for key populations.
- Informing and navigating key populations for access to humanitarian aid and essential services at the regional level.

Key project outcomes:

In 2023, funding was provided for **114** mini-projects. These mini-projects reached **41,598** of the neediest members of communities such as PLHIV, people who inject drugs, OST patients, sex workers, LGBTQ+ and their families with the most essential services (humanitarian services, medical checkups and access to doctors, psychosocial support, improved living conditions for key populations, etc.



In order to improve the **conditions of key populations and their families in the shelters,**

together with independent experts, the Alliance conducted a detailed energy audit of 10 shelters, which were used by 1,425 people, including children, to identify specific needs and gaps, individual characteristics of each shelter, as well as shortcomings in energy saving, heating, water and energy supply systems. **The innovative approach made it possible not only to implement the findings and recommendations of the energy auditors on specific ways to improve the living conditions and facilities of the shelter, but also to optimize project resources and provide long-term benefits for the safe spaces by reducing maintenance costs and increasing energy efficiency in the future.**

The Alliance for Public Health selected and trained **9 regional humanitarian coordinators**. They informed and coordinated access to humanitarian aid and a variety of services in the region's facilities and institutions for key populations and HIV service NGOs. In addition, they provided comprehensive technical assistance on various issues and, whenever required, accompanied and supported project clients. Counseling, navigation and support services were provided to **22,572** people from key populations and 347 employees of HIV service NGOs and government agencies across 10 oblasts.

COORDINATING ASSISTANCE IN ACCESSING CARE OUTSIDE OF THE COUNTRY

Requests from Ukrainians who were forced to flee abroad were coordinated by #HelpNow Service, #HelpNowPoland, #HelpNowGermany, #HelpNowBaltia, #HelpNowMoldova, as well as asylum and direct social support agencies. HelpNowHUB helps Ukrainian refugees from key populations in getting support and access to treatment-related information in host countries.



THE RIGHTS OF VULNERABLE POPULATIONS

Financial support: Global Fund as part of the Program Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine (2021-2023)

COMMUNITY SUPPORT ACTION

1. Advocacy and Community Mobilization Support for Women Living with Drug Addictions (in collaboration with the All-Ukrainian Association of Drug-Addicted Women VONA (SHE)):

- Currently, the community centers operate in Kyiv, Kharkiv, Poltava, Odesa, Dnipropetrovsk (2 RCs), Volyn, Chernivtsi, Zhytomyr, Donetsk, Lviv, Sumy, Ternopil, and Kryvyi Rih oblasts, and the city of Kryvyi Rih **(12 regions, 14 coordinators)**.



2. Improving legal literacy of KPs (“Know Your Rights”): Activities of the network of paralegals from the community of women living with drug addiction (VONA).

Coverage in 2023: 30 paralegals recorded **1,960** cases of human rights violations against women living with drug addiction.

A successful case study:

The paralegal, Natalia Diachenko, was approached by Tetiana (name changed), who was suffering from physical and psychological violence at the hands of her husband, who had returned from the war zone. Police officers kept ignoring the woman's calls under various pretexts and refused to process charges against the abuser. Finally, when the woman was once again physically assaulted, she called our paralegal in desperation. With proper legal support behind her, she filed a complaint with the police. Then her husband's friends, who came forward urging her to withdraw her charges, began to apply psychological pressure on the woman.

However, the woman would not let herself be dissuaded and eventually took out a restraining order against the abuser. But her partner was not planning to leave the woman alone, continuing to harass and insult her verbally.

Given these difficult circumstances, Tetiana was advised to change her place of residence, as abusers rarely change their behavior. After some hesitation and reflection, the woman moved to another region, where she was placed in a shelter. Now she has started a new chapter of life: she has a job, is growing her own business, and plans to further upgrade her beautician skills. She is extremely grateful for the support of the All-Ukrainian Association of Drug-addicted Women VONA, because she was actually teetering on the verge of life and death and transitioned to a new life without violence thanks to the help from this organization.

1. Advocacy, Awareness-Raising and Mobilization by the Trans* Community of Ukraine



The key objectives under this focus area (being implemented by NGO Cohort), i.e., advocacy, awareness raising, and mobilization of the trans* community, are undoubtedly still relevant as we are facing new

challenges flowing from the Russian Federation's invasion of Ukraine, such as flooding, man-made disasters, the risks of radioactive contamination, new air strikes, and the continuation of a full-scale war.

In 2023, the geography of the project within Ukraine was shaped by the mass relocation of trans* people to relatively safer regions and those cities where there are currently large numbers of trans* community members in shelters or those where the concentration of trans* people has always been high, i.e., Kyiv, Odesa, Chernivtsi, and Lviv.

In 2021-2023, the medical advocacy was established as a project area and the community was represented at the level of the National HIV and TB Council, along with lobbying efforts to depathologize transgenderism (through implementing ICD-11 in Ukraine) via the following:

- Inclusion of trans* people in the list of key populations that are most at risk for HIV transmission;
- Creation of a database of 95 trans-friendly doctors;
- Translation of documents essential for further education of doctors (8 WPATH standards).

Relevant activities to mobilize the transgender community are being successfully carried out – 48 events with a reach of 476 people were held.

1. **Providing support for advocacy activities aimed at establishing a trans*-friendly network of specialists and the efforts of trans*-friendly multidisciplinary teams in the regions** (being implemented by the Youth NGO Youth Public Movement *Partner*).

This component provides support for activities aimed at protecting the rights of trans* community members and establishing multidisciplinary teams friendly to the trans* community across the regions.

- 272 successful cases of support for trans* people in alignment with the gender reassignment algorithm
- Online training of the community on wartime-relevant issues with a total reach of more than 4,000 people
- Establishment of 5 multidisciplinary teams

NATIONAL HOTLINES

- **The National Drug Addiction and OST Hotline** processed 5,617 calls, 172 strategic cases recorded (success rate 99 percent) (2023)
- **The National Viral Hepatitis Hotline** processed 1,625 calls, 67 strategic cases recorded (success rate 90 percent) (2023)

TRAINING EVENTS AND WORKSHOPS

Awareness-Raising and Educational Activities for Law Enforcement Agencies on Drug Addiction and HIV Prevention

All relevant activities take place at the regional or local level through stand-alone trainings/awareness-raising sessions and/or integrating the topics of KPs' rights and OST into standard training programs for police officers. In 2023, **131** trainings were conducted for **2,290** people. The implementation of **the component of training on basic first-aid techniques for law enforcement officials**, initiated in 2022, **combined with a human rights component**, continued in 2023.



Methodological support and guidance:

- [Training module on HIV prevention, drug addiction, and substitution maintenance therapy for the National Police of Ukraine](#)
- [Actions of police officers to ensure continuity of treatment for administrative detainees and arrested patients enrolled in substitution maintenance therapy](#)

Awareness-raising and educational activities under the component “Prevention of discrimination against key populations (with a special focus on OST patients) by medical staff through adopting the approach based on effective client-doctor communication”

In 2023, **802** people were trained at **42** trainings.

Methodological support and guidance:

- [Training module “Prevention of discrimination against key populations \(with a special focus on OST patients\) by medical staff through adopting the approach based on effective client-doctor communication”](#)

AWARENESS-RAISING AND EDUCATIONAL MATERIALS

In 2023, **26** awareness-raising materials were published with a print run of **84,250** copies



5 national periodicals were published on a regular basis: In 2023, **22** issues with a total print run of **48,000** copies were released.

EVALUATIONS AND RESEARCH

*The project **Improving the HIV Treatment Cascade for Key Populations Through Differentiated Identification of New Cases and Engagement in Treatment, Capacity Building of the Public Health Center of the Ministry of Health of Ukraine and Strategic Information in Ukraine** with financial support from the U.S. Centers for Disease Control and Prevention (CDC), under the U.S. President's Emergency Plan for AIDS Relief (PEPFAR)*

In 2023, the Alliance conducted a series of studies on the top priority needs of key populations and HIV service providers:

- [“Women and War: Risks of HIV Infection in Ukraine.”](#) The main purpose of this study was to identify risk factors for HIV infection among women and analyze contributing behavioral practices during the war in Ukraine, as well as to develop further recommendations for engaging with this target group. The study helped to identify the risks associated with HIV infection, determine the core needs in the domain of reproductive health and psychological support, as well as identify priority groups of women for further HIV prevention activities. For more details, please click [here](#).
- The first-of-its kind study in Ukraine titled [“Mental Health of Key Populations: Needs and Opportunities for Receiving Appropriate Services in the Context of War in Ukraine,”](#) which aimed to identify the primary ways and mechanisms for engaging with key populations: people who inject drugs, sex workers, men who have sex with men, and trans* people for linkage to mental health services. In addition, recommendations were formulated to improve the interaction between communities, HIV/AIDS service non-governmental organizations, and mental health service providers.
- [The needs assessment of HIV testing service providers in Ukraine](#) was helpful in identifying the needs of regional teams of Alliance-supported projects and exploring possible ways to implement them, potentially increasing the effectiveness of service delivery for key populations in the context of Russia's full-scale war against Ukraine.
- Geospatial analysis of HIV testing sites among PWID allowed us to identify blind spots that remain unaddressed by HIV testing projects and prioritize communities and population centers in the regions where it is advisable to scale up relevant efforts.
- The analysis “Substitution maintenance therapy: Service coverage at the level of individual administrative units” made it possible to pinpoint the needs for expanding the OST program and identify the most high-demand geographic areas for opening new program sites.

The findings of all the research studies conducted were widely shared with national, international, and regional partners, directly involving service providers and key decision makers in the domain of public health.

In 2023, the APH team continued to strengthen the capacity of the Public Health Center for conducting biobehavioral research and the size estimates of key populations, which is especially important in view of the ongoing extensive internal migration processes and the need for reliable data for decision-making. The Alliance's successful experience in conducting these studies and assessments was presented in the form of scientific publications in international peer-reviewed journals:

- Kovtun O, Paniotto V, Sakhno Y, Dumchev K. Size estimation of key populations and ‘bridge populations’ based on the network scale-up method in Ukraine. BMC Public Health. 2024;24(1):979. doi: [10.1186/s12889-024-18501-1](https://doi.org/10.1186/s12889-024-18501-1)

- Dumchev K, Kovtun O, Salnikov S, Titar I, Saliuk T. Integrated biobehavioral surveillance among people who inject drugs in Ukraine, 2007-2020. *Int J Drug Policy*. Published online January 11, 2024. doi: [10.1016/j.drugpo.2024.104319](https://doi.org/10.1016/j.drugpo.2024.104319)

Other published articles in 2023 include as follows:

- Alvey, B., Stone, J., Salyuk, T. et al. Associations Between Sexual Behavior Stigma and HIV Risk Behaviors, Testing, Treatment, and Infection Among Men Who have Sex with Men in Ukraine. *AIDS Behav* (2023). doi.org: [10.1007/s10461-023-04182-1](https://doi.org/10.1007/s10461-023-04182-1)
- Dumchev K, Kornilova M, Makarenko O, Antoniuk S, Liulchuk M, Cottrell ML, et al. Low daily oral PrEP adherence and low validity of self-report in a randomized trial among PWID in Ukraine. *International Journal of Drug Policy* (2024). doi: [10.1016/j.drugpo.2023.104284](https://doi.org/10.1016/j.drugpo.2023.104284)
- Stone J, Trickey A, Walker JG, et al. Modelling the impact and cost-effectiveness of non-governmental organizations on HIV and HCV transmission among people who inject drugs in Ukraine. *J Int AIDS Soc*. 2023;26(4):e26073. doi: [10.1002/jia2.26073](https://doi.org/10.1002/jia2.26073)
- Neduzhko, O., Saliuk, T., Kovtun, O. et al. Community-based HIV prevention services for transgender people in Ukraine: current situation and potential for improvement. *BMC Health Serv Res* 23, 631 (2023). doi: [10.1186/s12913-023-09656-5](https://doi.org/10.1186/s12913-023-09656-5)

INTERNATIONAL ACTIVITIES

The Alliance for Public Health is an active member of the [Frontline AIDS Partnership](#), contributing to the implementation of its [Global Plan of Action](#). The core philosophy of this partnership emphasizes that ending AIDS requires collective action—no single organization can achieve this alone. By uniting efforts, expertise, and experience in HIV prevention, sexual and reproductive health, and human rights, the partnership tackles the root causes driving the epidemic.

The Frontline AIDS network includes over 60 partners operating in more than 100 [countries](#) worldwide. Together, they form the largest global coalition of community-based and civil society organizations dedicated to ending AIDS.

The regional grant was instrumental in counteracting the HIV/AIDS epidemic across the region through a series of interventions aimed at ensuring sustainable provision of HIV-related services, expanding access to treatment, care, and support, as well as protecting the human rights of people living with HIV, and advocating for a sustainable domestic budget for accommodating HIV programs.

SUSTAINABILITY OF SERVICES FOR KEY POPULATIONS IN EASTERN EUROPE AND CENTRAL ASIA

*The project **Sustainability of Services for Key Populations in Eastern Europe and Central Asia (SoS 2.0)** with financial support from the Global Fund*

Implementation period: 01/01/2022 – 12/31/2024

Geographic coverage: Albania, Armenia, Azerbaijan, Bosnia and Herzegovina, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Montenegro, North Macedonia, Serbia, Tajikistan, Ukraine, and Uzbekistan

The goals of the project:

- Institutionalizing effective HIV response models and processes in the EECA region to impact the HIV treatment cascade across the region.
- Removing barriers to service delivery for key populations to promote quality health care interventions based on human rights principles; removing gender barriers to services.
- Budget advocacy for sustainable services for key populations in the EECA region.



Key Achievements in 2023:

- **Capacity building and support for key groups.**

- Providing support to the core community networks in the EECA region (ENPUD, EHRA, ECOM, EWNA, ECCG). As part of the project, regional networks were provided with a tool for interaction, synchronization and coordination in the domain of human rights protection.
- Numerous appeals to various UN human rights bodies and committees indicate an increase in the capacity of community-based organizations and good prospects for positive decisions:
 - Alternative report on the implementation of CEDAW on women living with HIV in Georgia for the 84th session of the UN Committee on the Elimination of Discrimination against Women (EWNA);
 - Report to the Committee on Economic, Social and Cultural Rights on the consideration of the Fourth Periodic Report submitted by Albania;
 - Analysis of measures for implementing the recommendations of the UN human rights treaty bodies for Ukraine;
 - Analysis of measures for implementing the recommendations of the UN human rights treaty bodies in the Republic of Kazakhstan through the EHRA;
 - 9 ECOM's submissions to the UN Committee against Torture (76th CAT session); to the Special Rapporteur on the rights to freedom of peaceful assembly and of association for the report to be presented at the 55th session of the UN Human Rights Council, 87th session of CEDAW, Special Rapporteur on the right to adequate housing to the 78th session of the General Assembly, the UN Human Rights Committee, the UN Committee on Economic, Social and Cultural Rights, etc.

- Using regional grants, the communities are now able to remove barriers to service delivery, protect their rights, and modify the approaches and policies in their countries:
 - After assessing gender-related barriers in all project countries, in 2023, the efforts of the Eurasian Key Populations Coalition, ensured that at least 5 countries are making changes to remove barriers to access to HIV services for different groups of people, i.e., women, girls, and trans* people;
 - In Serbia, the Institute of Public Health of Vojvodina approved the *Declaration on Strengthening HIV Support in Primary Health Care*, which instructs local primary health care facilities to provide HIV prevention and protection services, as well as accessible support for Roma women and girls;
 - In Albania, in response to the request from the Ministry of Health and Social Protection, the “*Gender Policy Document and Recommendations for Service Delivery for the Trans* Community*” was prepared to facilitate the development of a comprehensive medical protocol for transgender people;
 - In Armenia, the Republican Center for Infectious Diseases developed a “*Policy Brief on Trans* Communities’ Access to PrEP and PEP Services in Accordance with the National HIV/AIDS Strategy*” and submitted it to the Ministry of Health and the National Center for Infectious Diseases for the implementation of the recommendations in the future;
 - North Macedonia developed a “*Policy Brief for Decision Makers: Strengthening Gender Sensitivity of the National HIV Strategy*”;
 - Tajikistan developed a “*Memo for Employees of Social Service Centers Assisting Victims of Domestic Violence and People in Difficult Life Situations to Prevent Denial of Access to Social Services for the Most Vulnerable Populations,*” which is aimed to ensuring equal access to social services and support related to domestic violence for women living with HIV, sex workers, and women who use drugs.
- **Impacts on the implementation of HIV services:**
 - SoS 2.0 made it possible, for the first time ever, for PrEP to become available in Bosnia and Herzegovina and Montenegro (79 people were receiving it as of the end of 2023). For the PrEP pilot project, generic drugs were procured at one-tenth of the price previously in effect, thus contributing to creating demand for PrEP.
 - Two significant pilot projects, i.e., for OST for stimulant users and long-acting injectable pre-exposure prophylaxis (CAB-LA), were launched in Ukraine.
 - Changes in approaches to HIV testing and decentralized service provision: Based on the comparative analysis of HIV testing costs in Georgia and Kazakhstan versus the algorithm recommended by WHO, regulations were developed that allow early HIV diagnosis (within two days) without confirmatory WB tests. This change will also facilitate wider accessibility and decentralization of testing, specifically via community-based and self-testing models.
 - Decriminalization of personal drug use and more humane drug policy. On January 24, 2024, the National Parliament of the Kyrgyz Republic abolished compulsory treatment for people who use drugs by adopting amendments to the *Law on Narcotic Drugs, Psychotropic Substances, Their Analogues and Precursors*, excluding Articles 39, 40-42 on compulsory treatment. The bill was passed in a third reading and signed by the President into law. The creation of this legal instrument was inspired by the efforts of the Regional Commission on

Drug Policy (ECECAD) that developed the *Guiding Principles Towards Effective and Humane Drug Policies in Eastern and Central Europe and Central Asia* and exerted much effort advocating for changes in approaches to the criminalization of drug use.

- **Activities of the Regional Expert Group on Migration and Health (REGMH).**

The focus of REGMH is the accessibility and quality of services for migrants and refugees. In 2023, the particular emphasis was on the continuous support of Ukrainian refugees living with HIV and/or HIV/TB and/or drug addiction in EECA countries:

- The research study [Ukrainian Refugees in European Countries: Barriers, Solutions and Best Practices. Access to HIV and Tuberculosis Care](#);
- REGMH helps to provide assistance to migrants from Ukraine by searching for and delivering some of the essential medicines and ensuring access to all services needed by clients;
- [Advocacy for access to HIV-related services](#) for migrants from Kazakhstan, Kyrgyzstan, Tajikistan, Uzbekistan, and other Central Asian countries. By now, the efforts of REGMH have made it possible for Tajikistan and Kyrgyzstan to introduce mechanisms for remote registration of migrants with HIV. In addition, these two countries are currently developing mechanisms for organizing the provision of services to migrants in the countries where they work.

*The program **Innovate, Involve, Inspire: Preventing Hepatitis C Through Community-Led Harm Reduction (HEPC III)** is led by Frontline AIDS (<https://frontlineaids.org/>) with financial support from Unitaid (<https://unitaid.org/#en>)*

Implementation period: 2023 – 2026

The Alliance is now involved in a new program that will provide evidence for effective hepatitis C treatment, increase coverage and scale up community-based programs to reduce new hepatitis C infections in three countries – Egypt, Kyrgyzstan, and Nigeria – among people who use drugs. The innovations planned under the program can significantly reduce the levels and rates of hepatitis C and HIV transmission.



The program is being implemented jointly with partners in Egypt, Kyrgyzstan, and Nigeria, which, with technical assistance from the Alliance for Public Health, will explore the effectiveness and acceptability of underutilized innovations in preventing hepatitis C among people who use drugs.

The program envisages the following interventions:

1. Introduction of long-acting buprenorphine (LADB): a new form of opioid agonist maintenance therapy that is slowly released in the human body for the maintenance treatment of opioid dependence (Egypt and Kyrgyzstan)
2. Hepatitis C testing and treatment via organizations that provide harm reduction services for people who inject drugs (Egypt, Kyrgyzstan, and Nigeria).

2023 Performance Results:

- A research protocol developed for the introduction of long-acting buprenorphine (LADB);
- A research protocol developed for testing and treatment of hepatitis C via organizations providing harm reduction services for people who inject drugs;
- A study visit made to Kyrgyzstan to assess and prepare for the implementation of interventions envisaged by the project objectives;
- A study visit made to Egypt to assess and prepare for the implementation of interventions envisaged by the project objectives;
- Advocacy for the inclusion of long-acting buprenorphine (LADB) in the national clinical practice guidelines in Kyrgyzstan and in the Global Fund application in Kyrgyzstan;
- Advocacy in the countries of the EECA region for the use of long-acting buprenorphine (LADB) as a substitution maintenance therapy drug.

IMPLEMENTING THE REACT SYSTEM FOR MONITORING AND PROMPTLY RESPONDING TO HUMAN RIGHTS VIOLATIONS (REACT)

*The projects **Sustainability of Services for Key Populations in the EECA Region (#SoS_project#2.0)** and **Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine** with financial support from the Global Fund*

Geographic coverage: Albania, Azerbaijan, Bosnia and Herzegovina, Armenia, Azerbaijan, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Montenegro, North Macedonia, Serbia, Tajikistan, Tajikistan, and Uzbekistan

The integrated regional website of the human rights instrument REAct – <https://react-aph.org>



The goal of the project is to remove non-medical barriers that impede access to HIV/TB prevention and treatment.

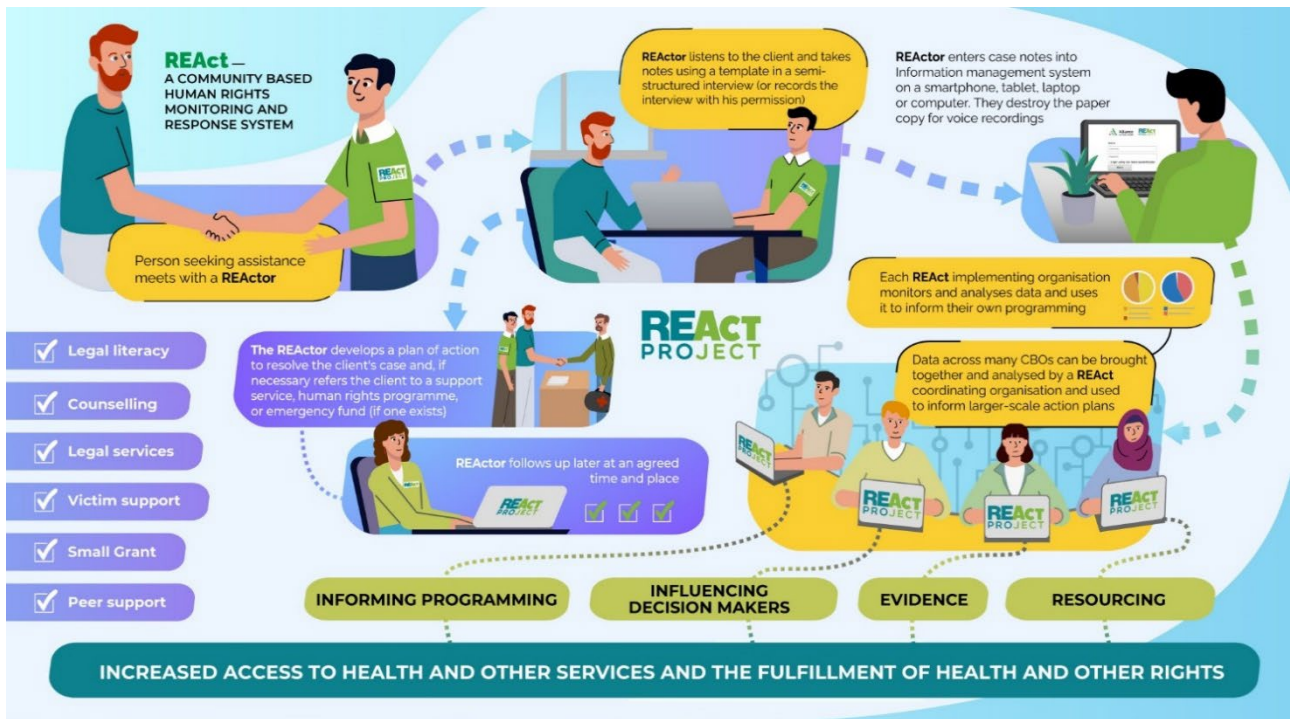
REAct is a tool developed by Frontline AIDS to monitor and respond to human rights violations. The REAct system allows users to record a wide range of human rights violations and barriers that limit access to HIV prevention or health services.

This information is strategically important for the implementation of adequate measures in response to rights violation incidents at the individual level (first and foremost, through linkages and referrals to legal, medical, psychosocial, or other services), as well as for guiding nationwide advocacy and legislative initiatives.

Performance Results for 2023

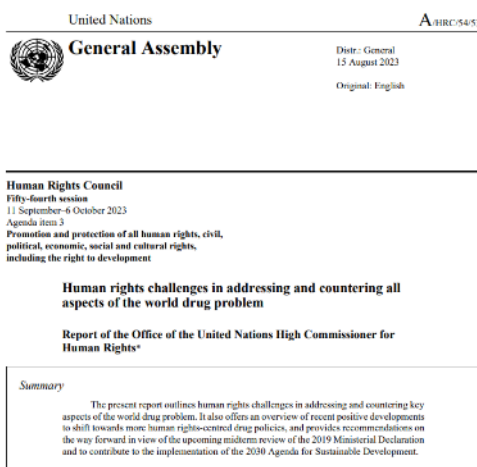
In 2023, the REAct system was implemented in **14** countries and **73** cities. After processing requests from clients, the REActors provide social and legal assistance and, if need be, help them in accessing medical services.

Country	NGO	REActors	Areas Covered	Total Cases
Ukraine	65	96	19 regions, 24 cities. All regions covered via the National OST Hotline	4,190 (3,970 persons)
Azerbaijan	8	8	4 cities	183
Armenia	3	4	4 cities	186
Balkan region	5	9	5 cities	240
Georgia	20	39	9 cities	836
Kazakhstan	7	7	3 cities	360
Kyrgyzstan	15	29	6 cities	881
Moldova	14	23	8 cities	221
Tajikistan	11	11	9 cities	1,155
Uzbekistan	1	9	1 city	644



Outside of Ukraine, this tool is being implemented across various projects. Specifically, in 4 countries (Moldova, Georgia, Kyrgyzstan, and Tajikistan), REAct has been adopted as the sole system for monitoring human rights violations against vulnerable communities under national grants from the Global Fund. In 2022, some regional networks started working via REAct: [ECOM](#) (Eurasian Coalition for Health, Rights, Gender, and Sexual Diversity) records rights violations against the LGBTIQ+ community in Armenia, Kyrgyzstan, Kazakhstan, Tajikistan, and Uzbekistan; and ENPUD (Eurasian Network of People Who Use Drugs) records strategic cases of healthcare rights violations against drug users in Moldova, Georgia, Tajikistan, Kyrgyzstan, Kazakhstan, and Ukraine.

The cases and data related to rights violations against vulnerable populations recorded through the REAct tool are widely used by communities and non-profit organizations for advocacy purposes at the national and international levels.



In particular, REAct data from several countries in the region were used to prepare [briefing notes](#) to inform the UN High Commissioner's Report to the Human Rights Council on the human rights challenges in addressing and countering all aspects of the world drug problem. As a result of the successful and consolidated efforts of regional and national REAct implementers, the [Final Version of the Report](#) contains direct references and links to REAct evidence.



Based on the evidence collected in 2023, [an operational regional digest](#) was presented with an overview of typical human rights violations against members of communities vulnerable to HIV/AIDS in 14

countries of Eastern Europe and Central Asia. The digest covers current trends and challenges faced by key populations, as well as highlights the human rights situation in the context of HIV/AIDS in the countries where the REAct system is being implemented.

As part of the international campaign "The 16 Days of Activism Against Gender-Based Violence," the REAct team ran a second *Act Now!* campaign, with stories about brave and strong women who found the strength to stand up for their rights and resist violence published daily. In 2023, the campaign expanded to 5 Balkan countries. [A series of webinars](#) was held again to support, protect, and prevent violence against women and girls, especially those from vulnerable groups. In total, more than 400 people from 14 countries of the region took part in the training.

The project Training of HIV/AIDS Activists in the Region of Eastern Europe and Central Asia – STEP-UP MOOC Online Platform with the financial support of Gilead Sciences Europe Ltd

Implementation period: April 2022 – September 2024

Implemented by the Consortium: European AIDS Treatment Group (EATG) and the Alliance for Public Health

STEP-UP MOOC (Massive Open Online Course) is a bilingual (English/Russian) online education program for self-study. The course is based on years of experience of EATG and the Alliance for Public Health in harm reduction. Building on the traditional face-to-face STEP-UP trainings, the transition to the online format, as well as the translation of the course into Russian helped in ensuring wider access to HIV/AIDS training for more than 300 activists from more than 35 countries. 25 expert trainers guided participants through the entire online learning journey to the final certification stage.

Areas of training modules:

- Science and HIV/AIDS, opportunistic infections, HIV vaccine, and clinical trial design
- Stigma, discrimination, and criminalization
- Harm reduction and services for vulnerable populations
- Advocacy for treatment accessibility with pharmaceutical companies and pricing policies
- HIV and mental health
- Ageing and comorbidities
- Migration and traveling with HIV



8 MOOC graduates received STEP-UP mini-grants for implementing their own projects.

ANNEXES

Annex 1. Financial Performance

Table 1. Budget Performance in 2023

Donor	Planned expenses, thousand UAH	Used, thousand UAH*
The Global Fund	1 173 689	1 083 277
U.S. Centers for Disease Control and Prevention (CDC)	269 306	259 145
Christian AID with support from DEC and other donors	130 549	130 524
U.S. Agency for International Development (USAID)	57 232	57 232
Aidsfonds	28 999	28 999
Gilead Sciences / Frontline AIDS	15 233	15 233
Elton John AIDS Foundation (EJAF)	28 055	28 055
Initiative / Expertise France	8 174	8 174
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	14 095	14 095
UNITAID / Frontline AIDS	6 860	6 860
Payoneer	3 557	3 557
Stop TB Partnership / UNOPS	3 983	3 983
Other donors**	12 398	12 398
Total	1 752 131	1 651 534

Diagram 1. Breakdown of Expenditures by Category, 2023

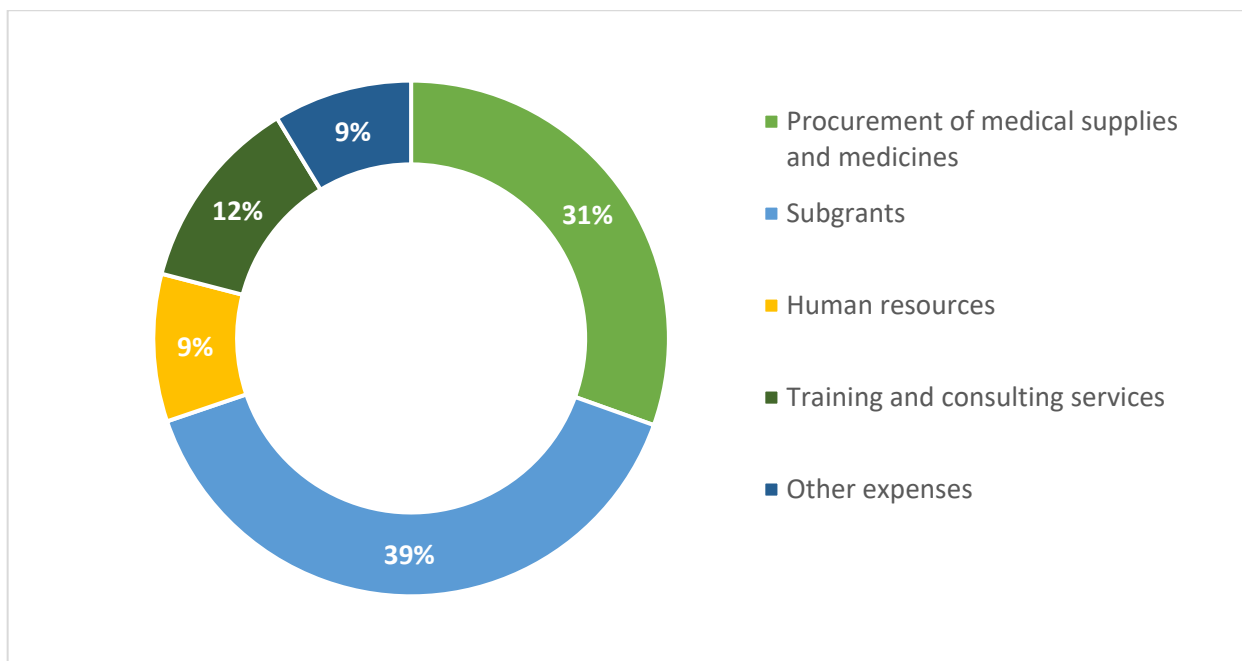


Table 2. Breakdown of Funding Contributions, 2023

Donor	Contribution Size	
	Thousand UAH	Share in Percentage (%)
The Global Fund	894 005	64,09%
U.S. Centers for Disease Control and Prevention (CDC)	257 644	18,47%
Christian AID with support from DEC and other donors	99 095	7,10%
U.S. Agency for International Development (USAID)	58 417	4,19%
Aidsfonds	29 252	2,10%
Elton John AIDS Foundation (EJAF)	–	0,00%
UNITAID / Frontline AIDS	16 090	1,15%
Initiative / Expertise France	11 526	0,83%
Gilead Sciences / Frontline AIDS	6 410	0,46%
Stop TB Partnership / UNOPS	5 873	0,42%
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	5 082	0,36%
Other donors **	11 578	0,83%
Total	1 394 972	100%

* Converted at the official rate of exchange of the U.S. Dollar to the Ukrainian Hryvnia established by the National Bank of Ukraine as of the date the funding was received

** Projects with funding levels below UAH 4 million

Annex 2. List of Major Projects Administered by the Alliance in 2023

Project Title	Donor	Implementation period
Accelerating Progress in Reducing the Burden of Tuberculosis and HIV Infection in Ukraine	Global Fund	01/01/2021 – 12/31/2023
Sustainability of Services for Key Populations in Eastern Europe and Central Asia	Global Fund	01/01/2021 – 12/31/2024
Improving the HIV Treatment Cascade for Key Populations Through Differentiated Identification of New Cases and Engagement in Treatment, Capacity Building of the Public Health Center of the Ministry of Health of Ukraine and Strategic Information in Ukraine	U.S. Centers for Disease Control and Prevention (CDC)	09/30/2019 – 09/29/2024
Innovative Collaboration Between Civil Society and the Healthcare System to Effectively Identify and Treat HIV in Ukraine	NGO 100 Percent Life through funding by the U.S. Agency for International Development (USAID)	Year 6: 10/01/2022 – 09/30/2023 Year 7: 10/01/2023 – 05/31/2024
Expanding Medication Assisted Therapy in Ukraine (ExMAT)	Yale University School of Medicine (USA)	July 2017 – June 2024
Emergency response in Ukraine (Giro 555)	Stichting Aidsfonds – Soa Aids Nederland (SHO/Giro555 funds)	02/28/2022 – 02/29/2024
APH Action 2 Leadership – 2023	FRONTLINE AIDS (Alliance UK)	01/01/2023 – 12/31/2023
Providing Humanitarian Crisis Support	FRONTLINE AIDS (Alliance UK)	08/15/2022 – 01/15/2023
Supporting, Documenting, and Promoting Emergency Response and Health Services for Internally Displaced Persons	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	10/20/2022 – 05/31/2024
Emergency Support Fund for Ukraine (Small Grants)	Stichting Aidsfonds – Soa Aids Nederland (Gilead funds)	12/01/2022 – 11/30/2025

Project Title	Donor	Implementation period
Innovate, Involve, Inspire: Preventing Hepatitis C Through Community-Led Harm Reduction (HEPC III)	Unitaid (via Frontline AIDS)	01/01/2023 – 12/31/2027
Transforming the Response to HIV and Co-Infections in Wartime Ukraine	Expertise France S.A.S.	01/01/2023 – 12/31/2025
Supporting the organization's activities in support of the people of Ukraine	Payoneer	
HIV and Mental Health Services in Ukraine	FRONTLINE AIDS (Gilead funds)	07/01/2023 – 12/31/2024
Emergency Multi-Purpose Humanitarian Assistance for Households and Communities Affected by the Destruction of the Kakhovka Hydroelectric Power Plant	Christian AID with support from DEC and other donors	06/07/2023 – 03/31/2024
Integrated humanitarian response program for refugees and IDPs affected by the crisis in Ukraine	Christian Aid (CAID) / IEA	09/01/2022 – 01/31/2023
Integrated humanitarian assistance to IDPs affected by the crisis in Ukraine	Christian AID with support from DEC and other donors	09/01/2023 – 02/28/2025
Integrated humanitarian response in war and post-war recovery	Christian AID with support from DEC and other donors	06/01/2022– 08/31/2023
Integrated humanitarian response program for refugees and IDPs affected by the crisis in Ukraine	Christian AID with support from DEC and other donors	08/01/2022 – 08/31/2023
Community response to the crisis	Christian Aid (CAID) / Act CoS	05/01/2023 – 12/31/2023
Emergency Humanitarian Assistance to Key Populations Affected by the War and Related Humanitarian Crisis in Ukraine	The Elton John AIDS Foundation (EJAF)	12/15/2022 – 10/30/2023
Challenge Facility for Civil Society	Stop TB Partnership/UNOPS	12/17/2021 – 12/16/2023
HelpNow	Stichting Aidsfonds – Soa Aids Nederland	01/01/2023 – 10/31/2023
Controlled, observable self-testing for hepatitis C in untrained users	The Foundation for Innovative New Diagnostics	09/14/2021 – 07/31/2023

Annex 3. List of Grant Recipient Organizations

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
1	Public Union Struggle Against AIDS	Republic of Azerbaijan	RG	1	1	52 101
2	Assosiation of Legal Entities «Association of Harm Reduction «Partnership Network»»	Kyrgyz Republic	UNITAID	1	1	66 776
3	HE WORLD HEALTH ORGANIZATION (WHO) Regional Office for Europe	The Kingdom of Denmark	RG	1	1	236 791
4	Stichting Mainline, Gezondheids- en preventiewerk Druggebruikers	Kingdom of the Netherlands	RG	1	1	4 157
5	New Generation Humanitarian NGO	Republic of Armenia	RG	1	1	20 707
6	Association of Legal Entities “Central Asian Association of People Living with HIV”	Republic of Kazakhstan	RG	1	1	288 521
7	Center for Health Policies and Studies	Republic of Moldova	RG	1	1	170 437
8	The Economist Group Limited	The United Kingdom of Great Britain and Northern Ireland	RG	1	1	24 650
9	Association Regional Population Network to Fight HIV and Tuberculosis – MNE	Montenegro	RG	1	1	427 449
10	Vinnitsya regional Branch of Charitable Organization «All-Ukrainian Network of people living with HIV/AIDS»	Vinnitsya region	Aidsfonds EJAF Global Fund	3	6	31 301
11	Public organization «Tsentr Hromads'koho Zdorov'ya «Nezalezhnist»	Vinnitsya region	Aidsfonds Christian Aid EJAF Global Fund	4	9	128 720
12	Charitable organization «Charitable foundation «Parostok dobra»»	Vinnitsya region	Christian Aid	1	2	5 102
13	Public organization «Tsentr rozvytku dytyny «Rozmovliaiko»»	Volyn region	Christian Aid	1	1	2 575
14	Volyn Regional organization of the Red Cross Society of Ukraine	Volyn region	Global Fund	1	2	184 417
15	Charitable Foundation «Chance»	Volyn region	Global Fund	1	2	36 747
16	Public organization «Agency for regional development of Communities»	Dnipro region	Christian Aid	1	1	3 093
17	Public organisation «Analychna platforma»	Dnipro region	Christian Aid	1	1	4 951
18	Public organisation «Anhel dytynstva»	Dnipro region	Christian Aid	1	1	4 950
19	Charitable foundation «Virtus»	Dnipro region	Global Fund	1	2	60 459

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
20	Charitable organization «Charitable foundation Hromadske zdorov`ya, m. Kryvyi Rih	Dnipro region	CDC Christian Aid EJAF Global Fund	4	8	409 425
21	Charitable organization «Vseukrainskyi blahodiinyi fond «Dzherelo zdorovia»	Dnipro region	Aidsfonds CDC Christian Aid EJAF Global Fund	5	11	103 344
22	Dnipropetrovsk regional charitable organization «Dialoh PLYuS»	Dnipro region	Global Fund	1	1	15 381
23	Public organisation «Dnipropetrovsk region organisation of Ukrainian deaf society»	Dnipro region	Christian Aid	1	1	2 219
24	Public organisation «Doroha Zhyttya Dnipro»	Dnipro region	CDC EJAF	2	5	337 591
25	Kryvyi Rih multidisciplinary psychiatric care hospital of the Dnipropetrovsk Regional Council	Dnipro region	CDC	1	2	21 117
26	Charitable organization «Charitable foundation «Kryla Ukrainy Nikopol»	Dnipro region	Christian Aid	1	1	4 838
27	Public organization «Maybutnye bez SNID»	Dnipro region	Aidsfonds EJAF Global Fund	3	8	39 848
28	Charitable organisation «Network 100 percent life of Dnipro city»	Dnipro region	Aidsfonds EJAF Global Fund	3	6	47 694
29	Charitable organization «Charitable foundation «National humanitarian programs»	Dnipro region	Christian Aid	1	1	4 280
30	Non-governmental organization “Union of responsible citizens”	Dnipro region	Christian Aid	1	1	5 033
31	Public organisation «Centre for people with disabilities social adaptation «Ocean of good»	Dnipro region	Christian Aid	1	1	4 872
32	Zhovti Vody City Charitable foundation «Promin»	Dnipro region	Global Fund	1	2	23 708
33	Public organization «RAIDUZHNE ZHYTTIA»	Dnipro region	Aidsfonds EJAF	2	4	18 548
34	CF «Life Resources»	Dnipro region	Aidsfonds CDC EJAF Global Fund	4	6	116 999

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
35	Charitable organisation «SVITLO DOBRA K»	Dnipro region	Christian Aid	1	1	4 942
36	Public Organisation «SYNERGY OF SOULS»	Dnipro region	Aidsfonds Christian Aid Global Fund Health Link	4	8	386 203
37	Charitable organisation «CHARITY foundation «Ukraina – spravedlyva kraina»	Dnipro region	Christian Aid	1	1	3 254
38	Public organization «Ahentsiia rozvytku «Urbanistychne misto»	Dnipro region	Christian Aid	1	2	9 818
39	Public organization «Dance and sports club «Charizma»	Dnipro region	Christian Aid	1	1	3 085
40	Charitable organization «Tsentri Vykhid Ye!»	Dnipro region	Christian Aid	1	1	4 730
41	Novomoskivs'k District NGO Family Support Center	Dnipro region	CDC Global Fund	2	4	110 363
42	Public organization «CHAS SPRAV»	Dnipro region	Aidsfonds EJAF	2	3	14 927
43	Charitable organization «Charity foundation «Yanholy spasinnia»	Dnipro region	Christian Aid	1	1	4 880
44	Charitable organisation «Charity foundation «DOPOMOZH Y UKRAINI. DONBASU»	Donetsk region	Christian Aid	1	1	4 893
45	Public organization «Istok»	Donetsk region	Aidsfonds Christian Aid EJAF Global Fund Health Link	5	7	102 001
46	Charitable foundation «Caritas Donetsk»	Donetsk region	Aidsfonds	1	2	9 956
47	Charitable organization «Charitable Foundation «Club Svitank»	Donetsk region	Aidsfonds	1	1	4 744
48	Public organization «NASHA DOPOMOGA»	Donetsk region	Aidsfonds CDC Christian Aid EJAF Global Fund Payoneer	6	12	286 819
49	Public organization «NEZALEZHNYI SKHID»	Donetsk region	EJAF	1	1	4 820
50	Charitable foundation «Oberih»	Donetsk region	EJAF Global Fund	2	3	52 161
51	Communal institution «Regional center of social and psychological rehabilitation»	Donetsk region	Aidsfonds	1	1	4 977

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
52	Donetsk Regional organization of the Red Cross Society of Ukraine	Donetsk region	Global Fund	1	1	100 121
53	Public organization «Zlahoda zhyttia»	Zhytomyr region	Christian Aid	1	1	2 946
54	Charitable foundation «Let your heart beat»	Zhytomyr region	Aidsfonds EJAF	2	2	9 954
55	Public organization «Perspektyva»	Zhytomyr region	Aidsfonds EJAF Global Fund	3	5	125 801
56	Public organization «Soyuz LGBT «Ty ne odyn»	Zhytomyr region	Aidsfonds EJAF	2	3	13 965
57	Transcarpathian Charitable Association of Network of People Who Live with HIV/AIDS	Zakarpattya region	EJAF	1	1	4 969
58	Zakarpattya Regional organization of the Red Cross Society of Ukraine	Zakarpattya region	Global Fund	1	2	221 770
59	Zaporizhia regional charitable foundation «Gender Z»	Zaporizzhya region	Aidsfonds Christian Aid EJAF Health Link	4	6	75 186
60	Public organisation «Melitopolshchyna»	Zaporizzhya region	Christian Aid	1	2	9 869
61	Charitable Organisation «Mtrezha 100 vidsotkiv zhyttya. Zaporizhzhya»	Zaporizzhya region	EJAF Global Fund	2	3	63 001
62	Public organization «Melitopol volunteer group «PATRIOT»	Zaporizzhya region	Christian Aid	1	1	4 950
63	Charitable organisation «Charity foundation «Pozytyvni zhinky zaporizhzhia»	Zaporizzhya region	EJAF	1	2	9 935
64	Charitable foundation «Spodivannya»	Zaporizzhya region	Aidsfonds CDC Christian Aid EJAF Global Fund Health Link	6	16	284 775
65	Charitable organization «Charity foundation «I-Mariupol»	Zaporizzhya region	Christian Aid	1	1	4 950
66	Charitable Organization Charitable Foundation «Rehabilitation Center for Drug Users Zakhid Shans»	Ivano-Frankivsk region	Aidsfonds Christian Aid Global Fund Health Link	4	8	134 304
67	Public organization «Western Ukrainian resource center» of the All-Ukrainian association of people with drug addiction «TVII DIM»	Ivano-Frankivsk region	Aidsfonds EJAF	2	4	24 853
68	Charitable organization «Charity foundation «Chas dobra ta myloserdia»	Ivano-Frankivsk region	Christian Aid	1	1	3 084

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
69	Public organisation «Bez obmezhen»	Kyiv region	Christian Aid	1	1	5 019
70	Charitable organisation «Charity foundation «KRAINA DOBROI VOLI»	Kyiv region	Christian Aid	1	1	4 647
71	Charitable organisation «Charity foundation «Kultura dii»	Kyiv region	Christian Aid	1	1	4 937
72	Public organization «Nove zhyttia «MAIIAK»	Kyiv region	Christian Aid	1	1	4 813
73	Public organization «Piata ranku»	Kyiv region	Aidsfonds EJAF	2	2	9 515
74	Kyiv Regional organization of the Red Cross Society of Ukraine	Kyiv region	Global Fund	1	2	170 509
75	Public organization «UKRAINIAN INSTITUTE OF MEN'S HEALTH, SOCIAL DEVELOPMENT AND PUBLIC HEALTH INNOVATIONS»	Kyiv region	Health Link	1	2	108 780
76	Charitable organisation «Charity foundation «UKRAINTSI»	Kyiv region	Aidsfonds Christian Aid EJAF	3	7	33 275
77	Public organization «Znamianske obiednannia «Maidan»»	Kirovograd region	EJAF	1	1	4 754
78	Kirovograd regional Branch of Charitable Organization «All-Ukrainian Network of PLHW»	Kirovograd region	Aidsfonds EJAF Global Fund	3	4	51 873
79	Charitable foundation «Povernennya do zhyttya»	Kirovograd region	Aidsfonds CDC Christian Aid EJAF Global Fund Health Link	6	11	241 900
80	Public organization «Resource center of «All-ukrainian association of people with drug addiction «VOLNA-DONBAS»	Lugansk region	Aidsfonds EJAF	2	7	34 874
81	Charitable Organization «Obriy»	Lugansk region	Aidsfonds EJAF Global Fund	3	6	55 839
82	Lviv Charitable foundation «Avante»	Lviv region	Global Fund	1	2	16 230
83	Stryya charitable foundation «Vidrodzhennia»	Lviv region	Christian Aid	1	1	4 895
84	Public organization «Western resource center of the all-ukrainian association of people with drug addiction»	Lviv region	EJAF	1	2	9 954
85	Charitable Foundation «Impulse Ukraine»	Lviv region	EJAF	1	1	4 239
86	Public organisation «Mahura»	Lviv region	Christian Aid	1	1	3 351

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
87	CO «CS «NETWORK » OF LVIV CITY»	Lviv region	Aidsfonds EJAF Global Fund	3	10	498 207
88	Communal non-profit enterprise «Novorozdil City Hospital» of the Novorozdil City Council	Lviv region	Global Fund	1	1	4 388
89	Charitable organisation «100% zhyttya. Kyiv region»	Kyiv city	Aidsfonds EJAF Global Fund	3	6	113 499
90	Public organization «ALLIANCE.GLOBAL»	Kyiv city	Aidsfonds Christian Aid EJAF Global Fund Health Link RG	6	10	542 188
91	Charitable Fund «Ukrainian Network of People who Use Drugs» Volna	Kyiv city	Aidsfonds EJAF Global Fund	3	3	21 864
92	All-Ukrainian Association of Drug-Addicted Women SHE	Kyiv city	EJAF Global Fund	2	2	103 664
93	All-Ukrainian Charitable Organization «Ukrainian Association of Public Health»	Kyiv city	Aidsfonds Global Fund	2	2	4 977
94	Charity Foundation «Dity heroiv»	Kyiv city	Christian Aid	1	2	10 009
95	All-Ukrainian Charitable Foundation «Drop In Center»	Kyiv city	Aidsfonds CDC EJAF Global Fund	4	5	93 171
96	Charity organisation «Edelveisy»	Kyiv city	Christian Aid	1	1	4 979
97	Public organization «Klub «Eney»	Kyiv city	Aidsfonds EJAF	2	5	23 972
98	Public organization «Kogorta»	Kyiv city	Aidsfonds EJAF Global Fund	3	4	47 455
99	All-Ukrainian Charitable Organization «Convictus Ukraine»	Kyiv city	Aidsfonds CDC Christian Aid EJAF Global Fund Health Link Payoneer RG	8	18	828 197
100	CHARITABLE ORGANIZATION «100 PERCENT LIFE»	Kyiv city	RG	1	2	1 830 721

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
101	Kyiv oblast charitable foundation «Nadiya ta Dovira»	Kyiv city	CDC Global Fund	2	4	187 034
102	Public organization «Dogs Adopt Kyiv»	Kyiv city	Christian Aid	1	1	4 805
103	Charitable organisation «Pozytyvni zhinky»	Kyiv city	EJAF Step-Up	2	3	26 140
104	International Charitable Organization «Roma Women's Fund» Chirikli «	Kyiv city	Global Fund	1	1	181 997
105	International Public organization «Labor and Health Social Initiatives»	Kyiv city	Global Fund	1	2	802 642
106	Kyiv City Narcological Clinical Hospital «Sociotherapy»	Kyiv city	CDC	1	1	38 325
107	Charitable organization «TB PEOPLE OF UKRAINE»	Kyiv city	UNOPS	1	2	27 579
108	All-Ukrainian Charitable Organization «Chas Zhyttya Plus»	Kyiv city	Global Fund	1	2	34 518
109	Mykolayiv city charitable foundation «Vykhid»	Mykolayiv region	Aidsfonds CDC Christian Aid Global Fund Health Link	5	10	279 432
110	Charity foundation «Heroi Ukrainy»	Mykolayiv region	Christian Aid	1	1	4 922
111	Public organisation LGBT Association «Liga»	Mykolayiv region	EJAF	1	3	14 673
112	Public organisation «Mykolaiv region organisation of Ukrainian deaf society»	Mykolayiv region	Christian Aid	1	1	4 879
113	Mykolayiv Regional organization of the Red Cross Society of Ukraine	Mykolayiv region	Global Fund	1	2	147 846
114	Public organization «Public Health and Positive Action «Time life»	Mykolayiv region	Global Fund	1	2	121 828
115	The Charitable foundation «Yunitus»	Mykolayiv region	CDC Christian Aid Global Fund	3	8	258 622
116	Charitable organisation «100 vidsotkiv zhyttia. Odesa»	Odesa region	Aidsfonds EJAF	2	3	12 645
117	Public organization «Alternativa»	Odesa region	Christian Aid EJAF Global Fund Health Link	4	9	255 951
118	Charitable foundation «Veselka»	Odesa region	EJAF Global Fund	2	3	78 644
119	Public organization «Hromads'kyi rukh «Vira, Nadiya, Lyubov»	Odesa region	CDC Christian Aid Global Fund	3	10	442 458

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
120	Charitable organisation «Pivdennyi resursnyi tsentr vseukrainskoho obiednannia liudei z narkozalezhnistiu»	Odesa region	Aidsfonds EJAF	2	4	19 906
121	Public organisation «Era Myloserdya»	Odesa region	CDC Global Fund	2	4	283 667
122	Public organization «SELF HELP CLUB LIFE PLUS»	Odesa region	Global Fund	1	2	585 869
123	Public organisation «Institute of social and cultural development of youth with disabilities and their rights protection «Step into the future»	Odesa region	Christian Aid	1	1	4 786
124	Public organization «Molodizhnyy tsentr rozvytku»	Odesa region	Global Fund	1	1	46 053
125	Communal non-commercial enterprise «Odesa Regional Center of Socially Significant Diseases» of the Odesa Regional Council	Odesa region	CDC	1	2	24 560
126	NGO «Community of people with disabilities «Special people – special spirit»	Odesa region	Christian Aid	1	1	4 950
127	Youth Public organization «Molodizhnyy Hromads'kyi Rukh «Partner»	Odesa region	Christian Aid EJAF Global Fund	3	4	332 186
128	Public organization «Pervynna veteranska orhanizatsiia pry Shabivskii silskii radi»	Odesa region	Christian Aid	1	1	4 911
129	Charitable organisation «Charity fund for rehabilitation and social adaptation of citizens victims of the consequences of war in Ukraine «RETURN!»	Odesa region	Aidsfonds	1	1	4 780
130	Charitable organisation «Charity foundation «Pozytyvni zhinky Odesa»	Odesa region	EJAF	1	3	14 924
131	Charitable Foundation «Rozvytok Koblevo»	Odesa region	Christian Aid	1	2	9 345
132	Public organization «Soniachne kolo»	Odesa region	Aidsfonds EJAF	2	6	29 462
133	Charitable organization «Charity foundation «Charivnyky velykoho mista»	Odesa region	Christian Aid	1	1	1 160
134	WAY HOME ODESA CHARITY FOUNDATION	Odesa region	CDC Christian Aid Global Fund Payoneer	4	8	717 425
135	Charitable organization «Vykhid E!»	Poltava region	EJAF	1	1	4 977
136	Public organization «Zhlnochyi KhAB 2.0»	Poltava region	Aidsfonds EJAF	2	3	14 138
137	Charitable organization «Charitable foundation Hromadske zdorov`ya, Poltava	Poltava region	Christian Aid Health Link	2	5	120 447
138	Charitable organization «Meridian»	Poltava region	Aidsfonds EJAF	2	6	29 856
139	Poltava branch of the public union «Mizhnarodna antynarkotychna asotsiatsiia»	Poltava region	EJAF	1	1	4 967

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
140	Charitable organisation «Pozytyvni zhinky Poltava»	Poltava region	Aidsfonds EJAF	2	5	23 980
141	Charitable Organization «Light of Hope»	Poltava region	CDC Christian Aid Global Fund Payoneer	4	6	257 461
142	Charitable organization «Foundation for region and local development «Synergy»	Poltava region	Christian Aid	1	1	3 993
143	Public organization «Diadkovytskyi molodizhnyi tsentr»	Rivne region	Christian Aid	1	1	4 922
144	Rivne region charitable foundation «Nashe maybutnye»	Rivne region	Christian Aid Global Fund	2	5	427 297
145	Charitable organisation «ozytyvni zhinky Rivne»	Rivne region	EJAF	1	1	4 977
146	Public organization «Mizhrehionalnyi instytut rozvydku hromad»	Sumy region	Christian Aid	1	1	4 375
147	Community Organization Club Chance	Sumy region	Christian Aid Global Fund	2	3	141 781
148	Public organization «Health Planet»	Ternopil region	Global Fund	1	2	28 263
149	Public organization «PROLAIF UKRAINA»	Ternopil region	Christian Aid	1	1	4 892
150	Public organization «Ahentsiia mistsevykh initsiatyv»	Kharkiv region	Christian Aid	1	4	4 865
151	Charitable organization «Kharkiv charitable foundation «Blago»	Kharkiv region	Aidsfonds Christian Aid EJAF Global Fun Payoneer	5	14	316 507
152	Public organization «Yedyne dzherelo»	Kharkiv region	Christian Aid	1	1	4 970
153	Charitable organisation «Charity foundation «Maibutnie buduємо разом»	Kharkiv region	Aidsfonds Christian Aid EJAF	3	7	31 955
154	Kharkov regional Branch of Charitable Organization «All-Ukrainian Network of PLHW»	Kharkiv region	Global Fund	1	2	150 516
155	Kharkiv union of public union «International anti-narcotics association»	Kharkiv region	Aidsfonds	1	1	4 991
156	Public organization «ROTARY CLUB OF KHARKIV «NEW LEVEL»	Kharkiv region	Christian Aid	1	1	5 001
157	Charitable organisation «Kharkiv Charitable Foundation «Parus»	Kharkiv region	Christian Aid Global Fund	2	4	197 468
158	Charitable organization «Charitable foundation «Promin shliakhu»	Kharkiv region	Christian Aid	1	1	3 105
159	Public organization «Spektr Kharkiv»	Kharkiv region	Aidsfonds EJAF	2	3	13 976
160	Non-governmental organization «Ukrainian Youth Development Foundation»	Kharkiv region	Christian Aid	1	1	4 749
161	Public organization «DarTil»	Kherson region	Christian Aid	1	1	5 046

No	NGO Name	Region / Country	Funding sources (Donors)	Number of donors	Number of financed projects	Funded USD
162	Public organization «Informatsiyno – osvitniy tsentr «Za rivni prava»	Kherson region	Aidsfonds	1	1	4 979
163	Kherson regional charitable foundation Manhust	Kherson region	Aidsfonds CDC Christian Aid Global Fund	4	7	126 869
164	Charitable organization «Charitable foundation «Podarui meni zirku»	Kherson region	Christian Aid	1	1	4 130
165	Kherson Regional organization of the Red Cross Society of Ukraine	Kherson region	Global Fund	1	2	60 001
166	Public organization «Khmelnitsky Association of Public Health «Victoria»	Khmelnitskiy region	EJAF Global Fund	2	3	49 678
167	Public organization «Blahodiinyi tsentr «DOVIRA»	Khmelnitskiy region	Christian Aid	1	1	2 929
168	Khmelnitsky regional department charitable organization «All-Ukrainian Network of people lining with HIV/AIDS»	Khmelnitskiy region	Aidsfonds EJAF Global Fund	3	6	45 377
169	Charitable organisation «Pozytyvni zhinky Khmelnytskyi»	Khmelnitskiy region	Aidsfonds EJAF	2	2	9 225
170	Charitable organizations «One hundred percent life. Cherkasy»	Cherkasy region	Aidsfonds CDC Christian Aid EJAF Global Fund Payoneer	6	11	262 523
171	Public organization «Youth organization of the disabled «Perekhrestya»	Cherkasy region	Aidsfonds EJAF	2	2	9 549
172	Charitable foundation «Nova sim'ya»	Chernivtsi region	Christian Aid EJAF Global Fund	3	6	158 150
173	Charitable organisation «Pozytyvni zhinky Chernivtsi»	Chernivtsi region	Aidsfonds EJAF	2	4	19 960
174	Public organization «Svitle maibutnie dla tebe»	Chernivtsi region	Aidsfonds	1	2	9 972
175	Chernihiv Regional Public organization «Vidrodzhennya natsiyi»	Chernigiv region	Aidsfonds Christian Aid Health Link	3	10	179 359
176	Chernihiv branch of Charitable organization «All-Ukrainian Network of people living with HIV/AIDS»	Chernigiv region	Aidsfonds CDC EJAF Global Fund	4	9	83 816
177	Municipal non-commercial enterprise «Novhorod-Siverska tsentralna miska likarnia imeni I.V. Buiavlskoho» Novgorod – Siversky city council of Chernigiv region	Chernigiv region	Aidsfonds EJAF	2	2	9 862
178	Charitable organisation «Pozytyvni zhinky Chernihiv»	Chernigiv region	Aidsfonds	1	1	4 979
					588	\$ 17 782 254

**Consolidated Financial Statements
for the Year Ended 31 December 2023**

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

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INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

STATEMENT OF MANAGEMENT’S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Management is responsible for the preparation of the consolidated financial statements that present fairly the consolidated financial position of International Charitable Foundation “Alliance for Public Health” and its wholly owned subsidiary, LLC “Alliance Consultancy” (collectively, the “Organization”) as of 31 December 2023, and the consolidated results of its operations, cash flows, and changes in equity for the year then ended, in compliance with Ukrainian Accounting Standards (“UAS”) and the requirements of the Law of Ukraine “On accounting and financial reporting in Ukraine” (the “Law on accounting and financial reporting”) in respect of the consolidated financial statements preparation.

In preparing the consolidated financial statements, management is responsible for:

- Properly selecting and applying accounting policies;
- Presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable, and understandable information;
- Providing additional disclosures when compliance with the specific requirements in UAS and the Law on accounting and financial reporting are insufficient to enable users to understand the impact of particular transactions, other events and conditions on the Organization’s consolidated financial position and consolidated financial performance;
- Making an assessment of the Organization’s ability to continue as a going concern.

Management is also responsible for:

- Designing, implementing, and maintaining an effective and sound system of internal controls, throughout the Organization;
- Maintaining adequate accounting records that are sufficient to show and explain the Organization’s transactions and disclose with reasonable accuracy at any time the consolidated financial position of the Organization, and ensure that the consolidated financial statements of the Organization comply with UAS and the Law on accounting and financial reporting;
- Maintaining statutory accounting records in compliance with the Ukrainian legislation, Ukrainian Accounting Standards, and the Law on accounting and financial reporting;
- Taking such steps as are reasonably available to them to safeguard the assets of the Organization; and
- Preventing and detecting fraud and other irregularities.

The consolidated financial statements for the year ended 31 December 2023 were authorized by the Organization’s management for issue on 20 September 2024.

On behalf of the Organization’s management:



A. Klepikov,
Executive Director



K. Bubnova,
Finance Director

INDEPENDENT AUDITOR'S REPORT

To the Supervisory Board and the Board of Directors of the

INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the consolidated financial statements of the *INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"* and its wholly owned subsidiary "Alliance Consultancy" LLC (hereinafter together – the Organisation), which comprise the consolidated balance sheet (consolidated statement of financial position) as at December 31, 2023, consolidated statement of financial results (consolidated statement of comprehensive income), consolidated statement of cash flows, consolidated statement of equity for the year then ended and notes to the annual consolidated financial statements, including a summary of significant accounting policies (hereinafter – the consolidated financial statements).

In our opinion the accompanying consolidated financial statements present fairly and objectively, in all material respects the financial position of the Organisation as at December 31, 2023, its financial performance and cash flows for the year then ended in accordance with the National Provisions (Standards) on Accounting effective in Ukraine (hereinafter – NP(S)A) and comply with the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" №996-XIV of July 16, 1999 (hereinafter – the Law of Ukraine *On Accounting and Financial Reporting in Ukraine*) regarding preparation of the financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities according to those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our Independent Auditor's Report.

We are independent of the Organisation in accordance with ethical requirements that are relevant to our audit of the financial statements in Ukraine, in particular: the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matters paragraph - Operating Environment

We refer to Notes 2, 3 and 15 to these consolidated financial statements that state that from February 24, 2022, the impact of the ongoing hostilities in Ukraine, the scale of their potential further development, the prospects of their termination and final resolution are unpredictable and have had adverse effect on the economy of Ukraine and operation of the Organisation. The plans of the management regarding this impact are also described in Note 3 to these consolidated financial statements. Our opinion is not modified in respect of this matter.

Responsibilities of the Organisation's Management and Those Charged with Governance for the Financial Statements

Management of the Organisation is responsible for the preparation and fair presentation of the financial statements in accordance with the NP(S)A and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, 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 Organisation's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management of the Organisation;
- 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 Organisation's ability to continue as a going concern. If we conclude that the 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 Organisation to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Basic information about the audit firm:

- *full name according to the constituent documents:* LIMITED LIABILITY COMPANY “RSM UKRAINE” (hereinafter – the audit firm);
- *information regarding listing in the Register:* under #0084 in the Register of auditors and audit entities, including the section “Audit entities entitled to conduct statutory audit of the financial statements”;
- *legal address and actual location:* 04080, 47 Nizhnyoyurkivska Str., Kyiv and 37/19 Donetska Str., 03151, Kyiv respectively.

The Key Audit Partner of the audit resulted in this Independent Auditor’s Report is Serhiy Mulyk.

Serhiy Mulyk
Key Audit Partner



Registration number in the Register of Auditors and
Audit Entities 100728

September 20, 2024

37/19 Donetska Str., Kyiv, Ukraine
Audit firm’s USRCOU Code: 21500646
<https://www.rsm.global/ukraine>

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

CONSOLIDATED BALANCE SHEET (STATEMENT OF FINANCIAL POSITION)

AS OF 31 DECEMBER 2023

(in Ukrainian Hryvnias and in thousands)

Item	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
I. Non-current assets			
Intangible assets	1000	4,832	4,655
Historical cost	1001	13,298	14,554
Accumulated amortization	1002	(8,466)	(9,899)
Capital investments in progress	1005	4,777	33,154
Property and equipment	1010	52,951	95,665
Historical cost	1011	94,218	153,455
Accumulated depreciation	1012	(41,267)	(57,789)
Total on Section I	1095	62,560	133,474
II. Current assets			
Inventories	1100	80,637	245,817
Production inventories	1101	80,637	245,817
Work in-progress	1102		
Accounts receivable on products, goods, works, services	1125	942	1,509
Accounts receivable on settlements:			
Advances issued	1130	15,794	55,226
With the state budget	1135	400	375
Including income tax	1136	342	
Other current accounts receivable	1155	61,594	45,116
Cash and cash equivalents	1165	378,519	193,075
Prepaid expenses	1170	1,858	1,888
Other current assets	1190		1,230
Total on Section II	1195	539,744	544,456
III. Non-current assets held for sale and disposal groups			
	1200	-	
Total assets	1300	602,304	677,930
I. Equity			
Retained earnings	1420	838	1,785
Total on Section I	1495	838	1,785
II. Non-current liabilities and provisions			
Special purpose funding	1525	519,415	543,121
Total on Section II	1595	519,415	543,121
III. Current liabilities and provisions			
Current accounts payable on:			
Goods, works, services	1615	9,589	18,470
Settlements with the state budget	1620	73	29
Including income taxes	1621	-	-
Settlements on insurance	1625	-	-
Staff costs	1630	116	851
Current payables on advances received	1635	1,553	
Current provisions	1660	9,449	10,822
Deferred income	1665	59,614	102,197
Other current liabilities	1690	1,657	655
Total on Section III	1695	82,051	133,024
IV. Liabilities attributable to non-current assets held for sale and disposal groups			
	1700		
Total equity and liabilities	1900	602,304	677,930

A. Klepikov,
Executive Director

K. Bubnova,
Finance Director

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

**CONSOLIDATED STATEMENT OF FINANCIAL RESULTS (STATEMENT OF COMPREHENSIVE INCOME)
FOR THE YEAR ENDED 31 DECEMBER 2023
(in Ukrainian Hryvnias and in thousands)**

I. FINANCIAL RESULTS

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Net revenue on sale of products (goods, works, services)	2000	6,239	3,901
Cost of products sold (goods, works, services)	2050	(4,494)	(2,791)
Gross:			
Profit	2090	1,745	1,110
Loss	2095		
Other operating income	2120	1,501,174	1,062,767
Administrative expenses	2130	(131,004)	(102,604)
Other operating expense	2180	(1,370,968)	(960,228)
Financial results from operating activities:			
Profit	2190	947	1,045
Loss	2195		
Other finance income	2220		(1,302)
Other income	2240		
Other expense	2270		
Financial result before tax:			
Profit	2290	947	
Loss	2295		(257)
Income tax expense	2300		
Net financial result:			
Profit	2350	947	
Loss	2355		(257)

II. COMPREHENSIVE INCOME

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Other comprehensive income before tax	2450	-	-
Income taxes attributable to other comprehensive income	2455	-	-
Other comprehensive income after tax	2460	-	-
Comprehensive income (total of lines 2350, 2355, and 2460)	2465	947	(257)
Net profit (loss) attributable to:			
Owners of the Parent	2470		
Non-controlling interest	2475		
Comprehensive income attributable to:			
Owners of the Parent	2480		
Non-controlling interest	2485	-	-

INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"

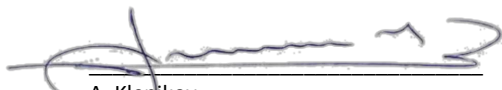
CONSOLIDATED STATEMENT OF FINANCIAL RESULTS (STATEMENT OF COMPREHENSIVE INCOME) FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED) (in Ukrainian Hryvnias and in thousands)


III. ELEMENTS OF OPERATING EXPENSE

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Materials	2500	245,426	165,100
Staff costs	2505	130,181	109,194
Social charges	2510	17,877	15,823
Depreciation and amortization	2515	19,839	11,312
Other operating expense	2520	1,088,649	761,403
Total	2550	1 501,973	1 062,832

IV. RATIOS OF EARNINGS PER SHARE

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Average annual number of ordinary shares	2600	-	-
Adjusted average annual number of ordinary shares	2605	-	-
Net gain (loss) per ordinary share, UAH	2610	-	-
Adjusted net gain (loss) per ordinary share, UAH	2615	-	-
Dividends per ordinary share	2650	-	-


A. Klepikov,
Executive Director


K. Bubnova,
Finance Director


INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”


CONSOLIDATED STATEMENT OF CASH FLOWS (UNDER DIRECT METHOD)

FOR THE YEAR ENDED 31 DECEMBER 2023

(in Ukrainian Hryvnias and in thousands)

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
I. Cash flows from operating activities			
Cash inflows from:			
Sales of products (goods, works, services)	3000	877	1,813
Return of taxes and duties	3005	-	-
Special purpose funding	3010	1,415,588	1,065,925
Advances from customers	3015	2,360	2,938
Proceeds from return of advances	3020	4,087	657
Income from interest on balances in current accounts	3025	267	173
Proceeds on penalties	3035		
Other proceeds	3095	44,095	51,374
Cash outflows on payments for:			
Goods (works, services)	3100	(217,458)	(75,829)
Staff costs	3105	(102,228)	(84,795)
Social charges	3110	(19,424)	(16,794)
Liabilities on taxes and duties	3115	(25,453)	(19,955)
Income tax	3116	-	-
Value added tax	3117	(1,651)	(14)
Other taxes and duties	3118	(23,803)	(19,941)
Advances payment	3135	(518,854)	(218,125)
Returns of advances	3140		
Payments of targeted contributions	3145	(691,834)	(516,316)
Other payments	3190	(9,400)	(9,702)
Net cash flow from operating activities	3195	(117,437)	181,363
II. Cash flows from investing activities			
Proceeds on interest received	3215	-	-
Other proceeds	3250	-	-
Payments for non-current assets	3260	(80,164)	(24,189)
Net cash flow from investing activities	3295	(80,164)	(24,189)
III. Cash flows from financing activities			
Net cash flow from financing activities	3395		
Net cash flows for the reporting period	3400	197,601	157,175
Cash balance at the beginning of the year	3405	378,519	136,032
Effect of changes in foreign exchange rates on the cash balance	3410	12,157	85,312
Cash balance at the end of the year	3415	193,075	378,519

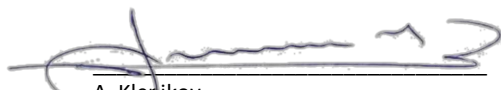

A. Klepikov,
Executive Director


K. Bubnova,
Finance Director

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

**CONSOLIDATED STATEMENT OF EQUITY
FOR THE YEARS ENDED 31 DECEMBER 2023 AND 2022
(in Ukrainian Hryvnias and in thousands)**

Item	Line code	Registered capital	Revaluation reserve	Additional capital	Reserve capital	Retained earnings	Total
1	2	3	4	5	6	7	8
Balance at the beginning of the prior year	4000	-	-	-	-	1095	1095
Net loss for the reporting period	4100	-	-	-	-	(257)	(257)
Other comprehensive income for the reporting period	4110	-	-	-	-	-	-
Net loss transferred to special purpose funding	4220	-	-	-	-	-	-
Total changes in equity	4295	-	-	-	-	-	-
Balance at the end of the prior year	4300	-	-	-	-	838	838
Balance at the beginning of the year	4000	-	-	-	-	838	838
Net gain for the reporting period	4100	-	-	-	-	947	947
Other comprehensive income for the reporting period	4110	-	-	-	-	-	-
Net loss transferred to special purpose funding	4220	-	-	-	-	-	-
Total changes in equity	4295	-	-	-	-	-	-
Balance at the end of the year	4300	-	-	-	-	1785	1785


A. Klerikov,
Executive Director


K. Bubnova,
Finance Director

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

(in Ukrainian Hryvnias and in thousands)

I. Intangible assets

Groups of intangible assets	Line code	Balance at the beginning of the year		Additions during the year	Revaluation (surplus +, deficit -)		Disposals during the year		Amortization accrued during the year	Impairment losses for the year	Other changes during the year		Balance at the end of the year	
		Historical (revalued) cost	Accumulated amortization		Historical (revalued) cost	Accumulated amortization	Historical (revalued) cost	Accumulated amortization			Historical (revalued) cost	Accumulated amortization	Historical (revalued) cost	Accumulated amortization
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Rights to use natural resources	010	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rights	020	-	-	-	-	-	-	-	-	-	-	-	-	-
Trademark rights	030	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial property rights	040	-	-	-	-	-	-	-	-	-	-	-	-	-
Copyrights and related rights	050	3,603	2,062	446	-	-	-	-	573	-	-	-	4,050	2,636
	060	-	-	-	-	-	-	-	-	-	-	-	-	-
Other intangible assets	070	9,695	6,625	809	-	-	-	-	860	-	-	-	10,504	7,264
Total	080	13,298	8,687	1255	-	-	-	-	1,433	-	-	-	14,554	9,899
Goodwill	090	-	-	-	-	-	-	-	-	-	-	-	-	-

From Line 080 Column 14	Cost of intangible assets with restricted ownership rights	(081)	-
	Cost of intangible assets pledged as collateral	(082)	-
	Cost of internally generated intangible assets	(083)	-
From Line 080 Column 5	Cost of intangible assets acquired by using special purpose financing	(084)	889
From Line 080 Column 15	Accumulated amortization of intangible assets with restricted ownership rights	(085)	-

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
(in Ukrainian Hryvnias and in thousands)**

II. Property and equipment

Groups of property and equipment	Line code	Balance at the beginning of the year		Additions during the year	Revaluation (surplus +, deficit -)		Disposals during the year		Depreciation charge for the year	Impairment losses	Other changes for the year		Balance at the end of the year		Including			
		Historical (revalued) cost	Accumulated depreciation		Historical (revalued) cost	Accumulated depreciation	Historical (revalued) cost	Accumulated depreciation			Historical (revalued) cost	Accumulated depreciation	Received under finance leases		Transferred to operating leases			
													Historical (revalued) cost	Accumulated depreciation	Historical (revalued) cost	Accumulated depreciation	Historical (revalued) cost	Accumulated depreciation
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Land plots	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment property	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure on land improvement	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings, constructions, and transmission equipment	120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	130	15,440	13,005	5,461	-	-	168	168	2,715	-	-	-	20,111	15,552	-	-	-	-
Vehicles	140	66,616	17,737	50,169	-	-	-	-	12,637	-	-	-	116,785	30,373	-	-	-	-
Tools, devices, and fixtures (furniture)	150	5,917	4,279	3,825	-	-	1,636	1,636	1,388	-	-	-	8,727	4,031	-	-	-	-
Livestock	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perennial plants	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fixed assets	180	134	134	-	-	-	-	-	-	-	-	-	134	134	-	-	-	-
Library stock	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Low-value non-current tangible assets	200	6,111	6,111	1,666	-	-	79	79	1,666	-	-	-	7,698	7,698	-	-	-	-
Temporary constructions	210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural resources	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returnable containers	230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leased items	240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other non-current tangible assets	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	260	94,218	41,267	61,120	-	-	1,883	1,883	18,406	-	-	-	153,455	57,789	-	-	-	-

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (in Ukrainian Hryvnias and in thousands)

II. Property and equipment (Continued)

From Line 260 Column 14	Cost of property and equipment for which there is a restriction of ownership rights in accordance with the effective legislation	(261)	-
	Cost of property and equipment pledged as collateral	(262)	-
	Net book value of temporarily idle assets (conservation, reconstruction, etc.)	(263)	-
	Historical (revalued) cost of fully depreciated property and equipment	(264)	29,412
	Leased property and equipment of integral property complexes	(2641)	
From Line 260 Column 8	Cost of property and equipment decommissioned for sale	(265)	
	Net book value of property and equipment disposed as a result of extraordinary events	(2651)	
From Line 260 Column 5	Cost of property and equipment acquired by using special purpose financing	(266)	61,120
	Cost of property and equipment received under operating Leases	(267)	-
From Line 260 Column 15	Accumulated depreciation of property and equipment with restricted ownership rights	(268)	-
From Line 105 Column 14	Cost of investment property measured at fair value	(269)	-

III. Capital investments

Item	Line code	For the year	At the end of the year
1	2	3	4
Construction in progress	280	-	-
Acquisition (construction) of property and equipment	290	59,454	32,425
Acquisition (construction) of other non-current tangible assets	300	1,667	716
Acquisition (creation) of intangible assets	310	1,255	13
Acquisition (cultivation) of non-current biological assets	320		
Other	330		
Total	340	62,376	33,154

From Line 340 Column 3	Capital investments to investment property	-
	Finance costs included in capital investments	-

IV. Financial investments

Item	Line code	For the year	At the end of the year	
			Non-current	Current
1	2	3	4	5
A. Financial investments accounted under the equity method in:				
Associates	350	-	-	-
Subsidiaries	360	-	-	-
Joint ventures	370	-	-	-
B. Other financial investments in:				
Stakes in contributed capital of other companies	380	-	-	-
Shares	390	-	-	-
Bonds	400	-	-	-
Other	410	-	-	-
Total (Section A + Section B)	420	-	-	-

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (in Ukrainian Hryvnias and in thousands)

IV. Financial investments (Continued)

From Line 1035 Column 4 of Balance Sheet (Statement of Financial Position)

Other Non-current Financial Investments presented at:

Cost	(421)	-
Fair value	(422)	-
Amortized cost	(423)	-

From Line 1160 Column 4 of Balance Sheet (Statement of Financial Position)

Current Financial Investments presented at:

Cost	(424)	-
Fair value	(425)	-
Amortized cost	(426)	-

V. Income and expense

Item	Line code	Income	Expense
1	2	3	4
A. Other operating income and expense			8,748
Operating leases of assets	440		
Operating foreign exchange difference	450	24,646	16,934
Sale of other current assets	460		
Penalties, fines, forfeits	470	9	
Maintenance of housing and utility, social and cultural units	480		
Other operating income and expense	490	1,476,520	1,345,286
Including:			
Charges to provision for doubtful debt	491	X	-
Non-productive expense and losses	492	X	-
B. Income and expense from investments in:			
Associates	500	-	-
Subsidiaries	510	-	-
Joint ventures	520	-	-
C. Other finance income and expense:			
Dividends	530	-	-
Interest	540	X	-
Finance leases of assets	550	-	-
Other finance income and expense	560	-	-
D. Other income and expense			
Sale of financial investments	570	-	-
Income from business combination	580	-	-
Result of revaluation	590	-	-
Non-operating foreign exchange difference	600	-	-
Assets received free of charge	610	-	X
Write-off of non-current assets	620	X	-
Other income and expense	630	-	-

Exchange (barter) transactions with products (goods, works, services)	(631)	-
Share in revenues from sale of products (goods, works, services) under exchange (barter) contracts with related parties	(632)	-
From line 540-560 column 4: Finance costs included in cost of sales from operating activities	(633)	-

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

(in Ukrainian Hryvnias and in thousands)

VI. Cash and cash equivalents

Item	Line code	At the end of the year
1	2	3
Cash on hand	640	-
Current accounts with banks	650	193,058
Other accounts with banks (letters of credit, checks)	660	
Cash in transit	670	
Cash equivalents	680	17
Total	690	193,075

From Line 1090 Column 4 of Balance Sheet (Statement of Financial Position) – Restricted cash (691) _____ -

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

(in Ukrainian Hryvnias and in thousands)

VII. Provisions and reserves

Types of provisions and reserves	Line code	Balance at the beginning of the year	Increase during the reporting period		Used during the year	Reversed unused amount in the reporting period	Expected recovery of losses by other parties included in the provision valuation	Balance at the end of the year
			Accrued (created)	Additional charges				
1	2	3	4	5	6	7	8	9
Provision for unused vacations	710	9,449	10,727	-	2,828	6,525	-	10,822
Provision for subsequent expense on additional retirement benefits	720	-	-	-	-	-	-	-
Provision for subsequent expense on guarantee obligations	730	-	-	-	-	-	-	-
Provision for subsequent restructuring expense	740	-	-	-	-	-	-	-
Provision for subsequent expense under onerous contract liabilities	750	-	-	-	-	-	-	-
Other provisions	760	-	-	-	-	-	-	-
Insurance reserves	770	-	-	-	-	-	-	-
Provision for doubtful debts	775	-	-	-	-	-	-	-
Total	780	9,449	10,727	-	2,828	6,525	-	10,822

VIII. Inventories

Item	Line code	Carrying amounts at the end of the year	Revaluation during the year	
			Increase in net realizable value*	Revaluation decrease
1	2	3	4	5
Raw materials and supplies	800	590	-	-
Purchased semi-finished products and component parts	810	-	-	-
Fuel	820	15	-	-
Containers and packaging inventory	830	-	-	-
Construction materials	840	-	-	-
Spare parts	850	2191	-	-
Agricultural materials	860	-	-	-
Current biological assets	870	-	-	-
Low-value items	880	243,022	-	-
Work in progress	890	220	-	-
Finished goods	900	-	-	-
Merchandise	910	-	-	-
Total	920	246,036	-	-

From Line 920 Column 3 Carrying amounts of inventories:

Presented at net realizable value	(921)	-
Transferred to processing	(922)	-
Pledged as collateral	(923)	-
Transferred to commission	(924)	-

Assets at custodial storage (off-balance account 02)

(925)	-
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From Line 1200 Column 4 of Balance Sheet (Statement of Financial Position) – Inventories held for sale

(926)	-
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* Determined according to Paragraph 28 of Ukrainian Accounting Standard 9 “Inventories”.

IX. Accounts receivable

Item	Line code	Total at the end of the year	Including by aging		
			Up to 12 months	From 12 to 18 months	From 18 to 36 months
1	2	3	4	5	6
Accounts receivable on goods, works, services	940	1,509	1,509	-	-
Other current accounts receivable	950	45,116	42,574	1,217	1,325

Bad debts written off in the reporting year	(951)	-
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From Lines 940 and 950 Column 3 Accounts receivable from related parties	(952)	-
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X. Shortages and losses from inventory damage

Item	Line code	Amount
1	2	3
Identified (written off) shortages and losses during the year	960	-
Recognized as liabilities of responsible persons in the reporting year	970	-
Shortages and losses for which responsible persons were not identified at the year end (off-balance sheet account 072)	980	-

XI. Construction contracts

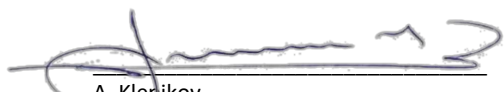
Item	Line code	Amount
1	2	3
Income from construction contracts during the reporting year	1110	-
Accounts payable and receivable at the end of the reporting year:		
Gross from customers	1120	-
Gross to customers	1130	-
Advances received	1140	-
Amount of funds in transit at the year end	1150	-
Cost of works performed by subcontractors under construction contracts in progress	1160	-

XII. Income taxes

Item	Line code	Amount
1	2	3
Current income tax	1210	-
Deferred tax assets:		
At the beginning of the reporting year	1220	-
At the end of the reporting year	1225	-
Deferred tax liabilities:		
At the beginning of the reporting year	1230	-
At the end of the reporting year	1235	-
Included into Statement of Financial Results – Total	1240	-
Including:		
Current income tax	1241	-
Decrease (increase) in deferred tax assets	1242	-
Increase (decrease) in deferred tax liabilities	1243	-
Presented in equity – Total	1250	-
Including:		
Current income tax	1251	-
Decrease (increase) in deferred tax assets	1252	-
Increase (decrease) in deferred tax liabilities	1253	-

XIII. Use of depreciation and amortization charges

Item	Line code	Amount
1	2	3
Charged during the reporting year	1300	19,839
Used during the year – Total	1310	19,839
Including for:		-
Construction	1311	
Acquisition (construction) and improvement of property and equipment	1312	16,917
Including machinery and equipment	1313	5,461
Acquisition (construction) of intangible assets	1314	1,255
Repayment of borrowings received for capital investments	1315	-
Acquisition (construction) of other non-current tangible assets	1316	1,666
	1317	-


A. Klerikov,
Executive Director


K. Bubnova,
Finance Director

1. GENERAL BACKGROUND

The International Charitable Foundation “Alliance for Public Health” (formerly known as the International Charitable Foundation “International HIV/AIDS Alliance in Ukraine” until November 2015) (hereinafter – Alliance) is one of the leading non-governmental professional organizations making a significant impact on the epidemics of HIV/AIDS, tuberculosis, viral hepatitis, and other socially dangerous diseases in Ukraine. In cooperation with state partners and civil society organizations, it provides financial and technical support to programs, covering over 250,000 representatives of most vulnerable populations.

The Alliance for Public Health (Alliance) started operating at the end of 2000 as an international technical assistance project within the Transatlantic HIV Prevention Initiative supported by the US Agency for International Development and the European Union (2000-2004).

Since its establishment, the Alliance has demonstrated sustainable organizational development. It makes a daily, uninterrupted contribution to combating the epidemic. Over the last decade Alliance’s contribution has been significant in Ukraine.

The focus of Alliance activities in Ukraine is concentrated on HIV prevention both with traditional and innovative harm reduction approaches, support of patients of OST therapy, with TB and Hepatitis as well as human rights protection. The Alliance regularly conducts research and facilitates innovative approaches and best practices in Ukraine and the region.

The consolidated financial statements comprise the financial statements of the Alliance and its wholly owned subsidiary, LLC “Alliance Consultancy” (previously known as LLC “Alliance-Ukraine Consultancy”) registered in Kyiv, Ukraine (hereinafter collectively referred to as the “Organization”).

The Alliance mission is to support community action against HIV/AIDS, to reduce the spread of HIV and related epidemics through disseminating effective services and approaches, strengthening health care systems and social services, and building the capacity of vulnerable communities.

The core business of the wholly owned subsidiary, LLC “Alliance Consultancy”, is rendering consulting services on fighting HIV infection and AIDS to its customers.

The activities of the Organization are financed by grants and donations. One of the major grants is provided by the Global Fund to Fight AIDS, Tuberculosis and Malaria (the “Global Fund”) for the Program “Gain momentum in reducing TB/HIV burden in Ukraine” (the “Program”). The implementation period of the agreement for the Grant #UKR-C-AUA-1933 under the Program is from 1 January 2021 to 31 December 2023. Total amount of funding is equal to USD 50,502 thousand for the Program and additionally 11,720 thousand are available for C19RM2021. During the year ended 31 December 2023 the Organization and its Sub-Recipients received funding amounting to USD 22,381 thousand including interest income for realization of the Program.

Other grant is provided by the Global Fund to Fight AIDS, Tuberculosis and Malaria (the “Global Fund”) for the Program “Sustainability of services for key populations in Eastern Europe and Central Asia region”. The agreement for the Grant #QMZ-H-AUA-2788 was signed on 01 January 2022 and had effective date on 31 December 2024. The total amount of funding according to the grant is equal to USD 14,087 thousand. During the year ended 31 December 2023 the Organization and its Sub-Recipients received funding amounting to USD 3,046 thousand for realization of the Program.

In order to implement the Programs the Organization uses services of other organizations located in different regions of Ukraine and abroad, so-called “Sub-Recipients”. The Organization disburses funds to its Sub-Recipients and monitors their activities and respective expenditures by checking their regular

reports. The total number of Sub-Recipients the Organization worked under the Programs during the year ended 31 December 2023 was over 179. Sub-Recipients implement program activities at their locations.

On August 19, 2019 the Organization signed Notice of Award for implementation of the program “Improving HIV Treatment Cascade for Key Populations through Differentiated Case Detection and Linkage to Care and Increased Capacity of the Center for Public Health and Strategic Information in Ukraine under the President’s Emergency Plan for AIDS Relief (PEPFAR)”. The METIDA Program period is set from September 30, 2019 until September 29, 2024 with prolongation till September 29, 2025. Year 4 of the METIDA Program is set from September 30, 2022 to September 29, 2023 with funding in the amount of USD 8,024 thousand. Funding in the amount of USD 7,892 thousand is approved for the Year 5 budget period, which is September 30, 2023 through September 29, 2024.

During the year ended December 31, 2023 the Organization received financing from CDC in amount of USD 7,049 thousand.

In 2023 the average annual number of employees of the Organization was 47 persons (2022: 46 persons).

The registered office of the Organization is located at: 24 Bulvarno-Kudriavska Str., Building 3, Kyiv, 01601, Ukraine.

2. OPERATING ENVIRONMENT

Despite the continued military aggression by the Russian Federation in 2023, real GDP growth showed an increase of 5.3% (in the first quarter of 2023, real GDP fell by 10.3% compared to the same period of the previous year, in the second quarter GDP grew by 19.2%, by 9.6% in the third, and by 4.7% in the fourth). Compared to the previous year, in 2022, the year the military aggression began, Ukraine's real GDP for 2022 fell by 29.1% (GDP fell by 14.9% in the first quarter, by 36.9% in the second, by 30.6% in the third, and by 31.4% in the fourth). According to the State Statistics Service, inflation in Ukraine in 2023 dropped to 5.1% after a surge in 2022 to 26.6% from 10.0% in 2021. According to NBU forecasts, inflation in 2024 will moderately accelerate to 8.2%, but will decrease to 6% the following year and further to 5%. In 2022, the NBU revised the discount rate twice, in January 2022 the decision was approved to increase the discount rate to 10% and in June 2022 to increase to 25%. In 2023, the NBU revised the discount rate, in September 2023 it was reduced to 20%, in October 2023 it was reduced to 16%, and in December to 15%. In 2024, the decline continued, and from June 2024 the discount rate was 13%.

During 2021, Ukraine continued to limit its political and economic ties with the Russian Federation, given annexation of Crimea, an autonomous republic of Ukraine, and an armed conflict in certain parts of Luhanska and Donetska regions. The situation became worse in late 2021 due to the concentration of the Russian Federation armed forces close to the borders of Ukraine and the threat of further military aggression of the Russian Federation against Ukraine.

On 21 February 2022, the Russian Federation recognized the occupied territories in Luhanska and Donetska regions as independent republics and, on 24 February 2022, the Russian Federation started its military invasion of Ukraine resulting in a full-scale war across the Ukrainian state. The ongoing military attack has led, and continues to lead, to significant damage to infrastructure, dislocation of the population, and disruption to economic activity in Ukraine. All ports in the Black Sea area stopped working, and exports made via seaports were fully suspended. Transportation of goods inbound and outbound is performed by railway and trucks. Airports, many roads, and bridges are closed, have been damaged or destroyed, further crippling transportation and logistics. The situation remains highly

fluid, and further developments are subject to extraordinary uncertainty. The economy of the country has experienced serious consequences. At the end of April, Ukraine faced a significant shortage of fuel and had to create new logistical supply routes from Europe. The government has introduced a range of emergency measures to stabilize the economy.

On 4 October 2022, president of the Russian Federation signed laws on annexation of part of Luhanska, Donetska, Zaporizhskya and Khersonska regions, that has been previously ratified by the Parliament.

From October till December 2022, there were massive power outages for the population and businesses due to significant damage to power grids as a result of shelling by the Russian Federation. This has also led to problems with water supply and heating. The recovery of economic activity slowed down. This trend continued in 2023 and 2024.

Since February 2022 the inflation rate increased in annual terms up to 26.5% as of November 2022, because of the disruption of supply chains and production processes, uneven demand, increased business costs, physical destruction of assets of many companies caused by the Russian Federation attack on Ukraine. Despite the fact that the inflation rate decreased in 2023-2024, the situation remains quite difficult.

With the start of the invasion, the NBU has introduced some temporary protective measures as restriction of cross-border payments in foreign currency, fixing the official exchange rate for major currencies (on 21 July 2022 the NBU has changed the official exchange rate of the hryvnia against U.S. dollar by 25%, to UAH/USD 36.5686). In October 2022, the NBU prohibited p2p transfers from Ukrainian hryvnia payment cards of Ukrainian banks to cards of foreign banks. In addition, since the start of the war the NBU decided that the discount rate would stay unchanged at 10%, since the forced administrative restrictions were in place. However, in June 2022 it decided to increase the rate up to 25%. The NBU stated it would revert to the traditional format of inflation targeting with a floating exchange rate after the economy and financial system return to their normal operational mode. The Ukrainian government continues to service external debt obligations in 2023, and the banking system continues to operate. After the change in the exchange rate regime, the situation on the foreign exchange market remained under control. The National Bank of Ukraine compensated for the structural deficit of the currency in the market, allowing the exchange rate to move in both directions under the influence of the market situation. Sufficient volumes of interventions and positive yield of hryvnia instruments in real terms ensured controllability of the foreign exchange market.

The budget deficit in December and in general for 2023 reached another record. At the same time, its annual volume was slightly lower compared to the approved indicator. For 2023, the state budget was implemented with a deficit of UAH 1.33 trillion, in particular, the general fund - UAH 1.36 trillion, against the planned general fund deficit of UAH 1.83 trillion. (Ministry of Finance of Ukraine (mof.gov.ua)). Funds received by Ukraine in the form of international aid (grants) became another important source of state budget revenues last year. Domestic borrowing was also a significant source of financing the deficit. In 2024, the growth of the state budget deficit had an upward trend.

During 2022 the government introduced a zero quota on exports of gold and silver (except for bank metals), buckwheat, table salt, fuel oil and fuel wood. Exports of chicken meat, cattle, cattle meat, eggs, mineral fertilizers, rye, oats, millet, and sugar are subject to licensing. Exports of gas are prohibited.

On 15 March 2022, the Verkhovna Rada of Ukraine introduced some changes to the tax legislation and adopted the Law of Ukraine No. 2120-IX "On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Concerning the Effect of Norms for the Martial Law Period".

In March 2022, the system operator of the Ukrainian electricity network, together with European operators, completed integration of the Ukrainian and European energy systems.

On 23 June 2022, the European Union at the Brussels summit approved a decision to grant Ukraine the candidate status to join the European Union. Ukraine will become a participant of some European Union programs and initiatives open to candidates.

On 22 July 2022, in Istanbul, representatives of Ukraine signed an agreement with Turkey and the United Nations on the unblocking of ports and the resumption of grain exports, which are blocked in Black Sea ports due to the war. The Russian Federation also signed a “mirror agreement” with representatives of Turkey and the United Nations. As of the beginning of October, 5 million tons of agricultural produce were shipped from the seaports of Odesa region.

On 27 September 2022, the Cabinet of Ministers approved resolutions that will allow Ukraine to join the Common Transit Convention and Convention on the Simplification of Formalities in Trade in Goods (the so-called "customs free regime") from 1 October 2022. The resolutions open access to an unlimited range of Ukrainian businesses to authorizations and simplifications of joint transit procedures similar to those available to economic operators in the 35 member states of the Convention.

In 2023 and 2024, import volumes remained high, but exports of goods remained at the level of previous months thanks to the increase in grain export deliveries by sea.

The war between Ukraine and the Russian Federation is ongoing, resulting in a significant destruction of property and assets in Ukraine and a significant displacement of people in Ukraine. The consequences of the war are changing day to day and the long-term implications are unclear. Further impact on the Ukrainian economy depends upon the way the Russian Federation military invasion in Ukraine is resolved and upon the success of the Ukrainian government in realization of new reforms, recovery strategy after the invasion is stopped and the transformation of the state to acquire European Union membership, cooperation with the international funds.

3. GOING CONCERN

These consolidated financial statements have been prepared on the assumption that the Organization will be able to continue as a going concern and that it will continue in operation for the foreseeable future.

However, as noted in Note 2 and in Note 15, on 24 February 2022, Russian forces began a military invasion of Ukraine, which led to a full-scale war throughout Ukraine. The operating environment remains risky and with a high level of uncertainty. Therefore, the going concern assumption are to be carefully assessed by management to ensure the Organization has sufficient funding for its activities.

Management believes that preparation of these consolidated financial statements on a going concern basis is appropriate due to the following factors and actions taken:

- There are no damages caused by the war and there are no assets in occupied territories.
- As of 31 December 2023, the Organization has signed grant agreements with donors for funding of its activities both in 2022 and further years – total amount of contributions receivable from donors equal to UAH 1,415,588 thousands as of 31 December 2023. Subsequent to 31 December 2023, the Organization signed also new grant agreements with the existing and new donors for funding new

program activities. The Organization receives contributions from donors in accordance with grant agreements budgets and needs and is following grant agreements terms.

- As of 31 December 2023 and subsequently, the Organization has sufficient liquidity - all Organization's current liabilities are fully covered by highly liquid assets such as cash and cash equivalents.
- The Organization is operationally digitalized due to COVID-19, thus has managed the difficulties of relocating staff and remote work of employees. System of remote and extensive management of the Organization and the projects built during the COVID-19 lockdowns, made it possible to work without significant operational break ups.
- The Organization was able to master new types of activities (assistance in migration, shelters, humanitarian assistance to displaced persons and people in the territories close to hostilities, provision of basic needs (medicine, food, means for heating and lighting, etc.), acquire additional financing for needs caused by the war and carry out additional purchases of vital goods, provide humanitarian corridors across the border for cargo.
- During the period after the reporting date and before the authorization of these consolidated financial statements, the Organization continues its operations and manages to meet main goals of the Organization's activities in 2024.

Considering the reasons above, management believes that preparation of these consolidated financial statements on a going concern basis is appropriate, and the Organization has adequate resources to realize its assets, discharge its liabilities and continue in operational existence for the foreseeable future.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General information

The accompanying consolidated financial statements of the Organization have been prepared in accordance with the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" (the "Law on accounting and financial reporting") and Ukrainian Accounting Standards ("UAS"), as approved by the Ministry of Finance of Ukraine and registered with the Ministry of Justice of Ukraine as of the date of the consolidated financial statements preparation.

The accompanying consolidated financial statements were prepared as of 31 December 2023 and cover the period from 1 January 2023 to 31 December 2023 and the period from 1 January 2022 to 31 December 2022 for comparison.

These consolidated financial statements have been prepared in the national currency of Ukraine, Ukrainian Hryvnias ("UAH"). Unless otherwise indicated, the amounts are presented in UAH and in thousands.

These consolidated financial statements have been prepared on a going concern basis, which contemplates that the Organization will be able to operate in the foreseeable future.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Alliance (the "Parent") and the entity controlled by the Parent, LLC "Alliance Consultancy" (the "subsidiary").

Control is achieved when the Parent has the power to govern the financial and operating policies of an entity, either directly or indirectly, to obtain benefits from its activities. The financial statements of the subsidiary are included in the consolidated financial statements of the Organization from the date when control effectively commences.

When necessary, adjustments are made to the financial statements of the subsidiary to bring its accounting policies in line with those used by the Parent.

All intra-group transactions, balances, income, and expenses are eliminated in full on consolidation.

Intangible assets

Intangible assets, which were acquired by the Organization and which have finite useful lives, consist primarily of software.

Software rights acquired or received free of charge are carried at cost, less accumulated amortization and accumulated impairment losses. Amortization of intangible assets is recognized on a straight-line basis over their estimated useful lives (mainly three years). Amortization of intangible assets commences when the assets are ready for their intended use. Intangible assets of the Organization have been predominantly acquired at the cost of special purpose funding.

Property and equipment

All property and equipment items are carried at historical cost, less any accumulated depreciation and accumulated impairment losses. Historical cost of property and equipment consists of the purchase price, non-refundable indirect taxes related to their purchase, costs of installation, and maintenance of property and equipment, and other directly attributable costs of bringing the property and equipment items to working condition for their intended use.

Depreciation of all groups of property and equipment is calculated using a straight-line method over the following useful lives:

	<u>Years</u>
Buildings, constructions, and transmission equipment	20 years
Machinery and equipment	2 years
Vehicles	5 years
Tools, devices, and fixtures (furniture)	4 years
Other fixed assets	4 years
Low-value non-current tangible assets	Fully depreciated when put into operation

The residual value, useful lives, and depreciation methods are reviewed at each financial year-end. The effect of any changes from previous estimates is accounted for as a change in an accounting estimate.

Historical cost of property and equipment items is increased by the expenditures related to the property and equipment item's improvement (modernization, modification, additional construction, equipment installation, reconstruction, etc.), which increases future economic benefits initially expected from the use of an item of property and equipment. Capitalized cost of property and equipment improvement is depreciated using the straight-line method at the same rates as the respective property and equipment items.

Repairs and maintenance expenditures, as well as costs related to servicing of assets, are included in the consolidated statement of financial results for the period when incurred.

Gain or loss arising on the disposal of an item of property and equipment is determined as the difference between the sales proceeds and carrying amounts and included in other income or expense from ordinary activities.

The Organization's property and equipment have been predominantly acquired at the cost of special purpose funding.

Impairment of tangible and intangible assets

At each balance sheet date, the Organization reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indicator that those assets have suffered an impairment loss. If any such indicator exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Organization estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Capital investments in progress

An item of capital investments in progress reflects the cost of capital investments (incomplete at the balance sheet date) in the non-current assets transferred for modernization, which will increase their initial cost, as well as the cost of other property and equipment items that are not yet ready for use.

Inventories

Inventories are mainly represented by drugs, other health care medications, and handout materials. An accounting unit of inventories is acknowledged to be a homogeneous group, batch, or type.

Inventories are carried at cost that includes expenditure incurred in acquiring inventories, delivering, and bringing them to their existing condition for the intended use. Disposal cost of inventories is determined for individual groups using average weighted cost method and identifiable cost of individual inventory items. As of the balance sheet date, the Organization reviews the expiry dates of inventories (including drugs) and, if they are short-term or delayed, writes off the respective inventories. Inventories are recorded net of provision for slow moving, damaged, or obsolete assets.

Accounts receivable on advances made

Accounts receivable on advances made are represented by the advances issued to suppliers in the course of purchasing equipment, inventories, including medical supplies, services, etc. in order to conduct activities under the Programs and are carried as advances issued, less any provision for doubtful debts.

Other current accounts receivable

Other current accounts receivable of the Organization are mostly attributable to the sub-recipients that receive financing through the Organization from the Global Fund and other donors. As of each balance sheet date, the Organization reviews the intended use of advances by sub-recipients and assesses the recoverability of funds from them in the event the expenses are recognized as inappropriate. Other current accounts receivable are carried on the balance sheet net of the provision for doubtful debts.

Provision for doubtful debts

The amount of provision for doubtful debts is determined by the Organization's management based on their estimates regarding possibility of sub-recipients to perform the activities under the Programs in accordance with the Grant Agreement. The provision is created when there is objective evidence that the Organization may fail to obtain the proof from the sub-recipients that their activities under the Programs were carried in accordance with the terms of the Grant Agreement. The Organization also creates the provision for doubtful debts the recovery on which is considered as doubtful.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and cash on current accounts with banks.

Prepaid expenses

Prepaid expenses are stated at the actual cost of the funds paid. Prepaid expenses are recognized in the consolidated statement of financial results when they are incurred.

Special purpose funding

Special purpose funding is initially recognized when the respective cash proceeds are received from donors. Special purpose funding is subsequently reduced by the amount of incurred expenses related to the Programs with simultaneous recognition of other operating income of the period. Cost of property and equipment and intangible assets acquired at the expense of special purpose funding is depreciated and amortized over their useful lives, with simultaneous recognition of other operating income. Balance of the special purpose funding received in respect of which the Organization has not yet incurred expenditures and financial result (profit or loss) of the Alliance for the reporting year is recorded on the Organization's balance sheet in section "Non-current Liabilities and Provisions".

Current accounts payable on goods, works, services

Current accounts payable on goods, works, services are mainly represented by the amounts due to the suppliers of drugs and other suppliers.

Cost of products sold (goods, works, services)

Cost of products sold (goods, works, services) is represented by cost of the services realized by LLC "Alliance Consultancy" and comprises predominantly payment for the services rendered by external suppliers.

Financial instruments

Financial instruments are recognized in the consolidated statement of financial position when the Organization becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

The Organization's financial assets are subsequently measured at amortized cost using the effective interest rate method, less any impairment.

The effective interest rate method is a method of calculating the amortized cost of a financial asset (liability) and of allocating interest income (expense) over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (payments), including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs, and other premiums or discounts, through the expected life of the financial asset (liability), or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

Objective evidence of impairment could include:

- Significant financial difficulty of the issuer or counterparty; or
- Breach of contract, such as a default or delinquency in interest or principal payments; or
- It becoming probable that the borrower will enter bankruptcy or financial re-organization; or
- The disappearance of an active market for that financial asset because of financial difficulties.

The Organization's financial liabilities are subsequently measured at amortized cost using the effective interest rate method, with interest expense recognized on an effective yield basis.

Revenue recognition

Revenue of the Organization is attributable to its subsidiary, LLC "Alliance Consultancy", for providing consultancy services. Revenue from rendering of services is recognized by reference to the stage of completion of the transaction at the end of the reporting period, if its outcome can be reliably estimated. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Expense recognition

Expense incurred by the Organization is represented by the costs of purchasing medicines, other health care equipment, information and educational materials, as well as the costs of services rendered by sub-contractors, office premises leases, payroll expenses, and other services. Costs of services consist of fees for sub-contractors who participated in conduct activities under the Programs.

Administrative expenses mainly consist of payroll expenses to the Organization's employees and other expense.

All expenses are recognized as expenses of the period when they are incurred and included in profit or loss based on the accrual method.

Operating leases

Operating lease is a lease under which the Organization does not obtain substantially all the risks and rewards of use and ownership of the asset. Rental costs are recognized in the consolidated financial statements as expense of the current period over the term of the relevant lease. Rentals are prepaid by the Organization for the period of no longer than 12 months from the reporting date and recognized as "Accounts Receivable on Advances Made".

Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated into UAH at the exchange rates established by the National Bank of Ukraine at the end of the reporting period. Revenue and expense denominated in foreign currencies are translated at the exchange rates established by the National Bank of Ukraine at the dates of the respective transactions. All realized and unrealized gains and losses arising on exchange differences are recognized in the consolidated statement of financial results.

The relevant exchange rates were as follows:

	<u>As of 31 December 2022</u>	<u>Average exchange rate for 2022</u>	<u>As of 31 December 2021</u>	<u>Average exchange rate for 2021</u>
UAH/USD	37,9824	36,5738	36,5686	32,3423
UAH/EUR	42,2079	39,5582	38,9510	33,982
UAH/GBP	48,4883	45,4660	44,0048	39,8567

Contingent liabilities and assets

Contingent liabilities are not recognized in the consolidated financial statements. They are disclosed in the explanatory notes to the consolidated financial statements unless the possibility of an outflow of resources embodying economic benefits is remote.

Contingent assets are not recognized in the consolidated financial statements but disclosed in the explanatory notes to the consolidated financial statements when an inflow of economic benefits is probable.

Income taxes

ICF "Alliance for Public Health" is registered as a non-tax payer, so, except for certain transactions, the amount of which is not material, all income tax expenses are attributable to the subsidiary of the Organization, LLC "Alliance Consultancy". Income tax expense is based on the sum of profit or loss for the year and deferred tax. According to the Organization's management, deferred income taxes were immaterial for the years ended 31 December 2023 and 2022 and, thus, they were not recognized in the consolidated financial statements.

Use of estimates and assumptions

The preparation of the consolidated financial statements under UAS requires that management of the Organization make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the reporting date, and the amounts of revenue and expense reported during the reporting period. The actual results may differ from such estimates.

The main Organization's estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

5. CASH AND CASH EQUIVALENTS

As of 31 December 2022 and 2021, cash and cash equivalents were represented by the following balances:

	<u>31 December 2023</u>	<u>31 December 2022</u>
USD-denominated cash	120,160	275,157
UAH-denominated cash	42,305	35,770
GBP-denominated cash	26,691	56,416
EUR-denominated cash	3,919	11,176
Total	<u>193,075</u>	<u>378,519</u>

As of 31 December 2023, almost all cash and cash equivalent balances of the Organization (95% of the aggregate amount) were placed on accounts with one of the Ukrainian banks owned by a large European financial group that had a credit risk rating assigned at the level of "A" by the international rating agency of Fitch.

6. OTHER CURRENT ACCOUNTS RECEIVABLE

As of 31 December 2023 and 2022, other current accounts receivable were represented by balances of advances issued by the Organization to sub-recipients to implement the activities under the Programs funded by the Global Fund and other donors in the amount of UAH 45,116 thousand and UAH 61,594 thousand, respectively, net of provision for doubtful debts.

Movements in provision for doubtful debts for the years ended 31 December 2022 and 2021 were as follows:

	<u>2023</u>	<u>2022</u>
Balance at the beginning of the year	-	40
Amounts written off during the year	-	40
Balance at the end of the year	<u>-</u>	<u>-</u>

7. CAPITAL INVESTMENTS IN PROGRESS

As of 31 December 2023 and 2022, capital investments in progress included predominantly purchases and modernization of property and equipment with historical cost of UAH 33,154 thousand and UAH 4,777 thousand, respectively.

8. OTHER OPERATING INCOME

Other operating income for the years ended 31 December 2023 and 2022 was as follows:

	<u>2023</u>	<u>2022</u>
Income on current assets received free of charge (at the cost of special purpose funds)	1,472,127	961,454
Realized foreign exchange gain	24,646	99,701
Other	4,404	1,612
Total	<u>1,501,177</u>	<u>1,062,767</u>

9. ADMINISTRATIVE EXPENSES

Administrative expenses for the years ended 31 December 2023 and 2022 were as follows:

	<u>2023</u>	<u>2022</u>
Staff costs	74,458	78,784
Cost of services	19,959	9,393
Depreciation and amortization	19,839	11,312
Other	16,748	3,115
Total	<u>131,004</u>	<u>102,604</u>

10. OTHER OPERATING EXPENSE

Other operating expense for the years ended 31 December 2023 and 2022 was as follows:

	<u>2023</u>	<u>2022</u>
Expenses of sub-recipients	663,749	428,699
Purchase of inventories	316,560	165,309
Costs of services	297,448	217,487
Labour costs	59,780	46,419
Losses on operating translation differences	28,788	99,782
Other	4,643	2,532
Total	<u>1,370,968</u>	<u>960,228</u>

11. RELATED PARTY TRANSACTIONS

Major part of related party transactions during the years ended 31 December 2023 and 2022 were current remuneration payments to the Organization's key management personnel, namely: representatives of General Meeting of the Organization, Directorate of the Alliance and management of the Alliance Consultancy, their close family members that were the Organization's employees or provided services to the Organization. For the year ended 31 December 2023, total remuneration to the Organization's key management personnel represented by 5 directorate personnel of the Alliance and Director of the Alliance Consultancy was included in administrative expenses and amounted to UAH 18.629 thousand (2022: UAH 21,619 thousand and 6 employees, respectively). For the year ended 31 December 2023, total remuneration to the representatives of General Meeting of the Organization, represented by 1 employee of the Alliance, amounted to UAH 4,225 thousand (2022: UAH 4,823 thousand and 1 employee).

For the year ended 31 December 2023, total amount of the services purchased by the Organization from key management personnel and their close family members was included into cost of sales on products (goods, works, services) and recorded as other operating expenses and amounted to UAH 3.240 thousand (2022: UAH 1,739 thousand).

12. CONTINGENCIES AND CONTRACTUAL COMMITMENTS

Taxation

The Alliance is a non-profit organization and is subject to specific tax requirements. Ukraine's tax environment is characterized by complexity in tax administering, arbitrary interpretation by tax authorities of tax laws and regulations that, inter alia, can increase fiscal pressure on taxpayers. Inconsistent application, interpretation, and enforcement of tax laws can lead to litigation, which, as a consequence, may result in the imposition of additional taxes, penalties, and interest, and these amounts could be material.

Facing current economic and political issues, the Government considers implementing certain changes in the tax system of Ukraine.

Management believes that the Organization has complied with all requirements of the effective tax legislation.

Legal issues

The Organization is involved in litigation and other claims that are in the ordinary course of its business activities, none of which has had, individually or in the aggregate, a material adverse impact on the Organization.

Contractual commitments

As of 31 December 2022 and 2021, the Organization had the following commitments under non-cancellable agreements for acquisition of:

	<u>31 December 2023</u>	<u>31 December 2022</u>
Medical, pharmaceutical products and services	8,539	11,977
Rent	<u>740</u>	<u>454</u>
Total	<u>9,279</u>	<u>12,431</u>

13. RISK MANAGEMENT POLICIES

Major categories of the Organization's financial instruments were as follows:

	<u>31 December 2023</u>	<u>31 December 2022</u>
Financial assets		
Cash and cash equivalents	193,075	378,519
Accounts receivable on products, goods, works, services	<u>1,509</u>	<u>942</u>
Total financial assets	<u>194,584</u>	<u>379,461</u>
Financial liabilities		
Provisions for unused vacations	10,822	9,449
Current accounts payable on goods, works, services	18,470	9,589
Current liabilities on staff cost settlements	<u>851</u>	<u>116</u>
Total financial liabilities	<u>30,143</u>	<u>19,154</u>

The main risks arising in the course of use of the Organization's financial instruments are those related to foreign currency risk, liquidity risk, and concentration risks.

Foreign currency risk

Foreign currency risk is the risk that the financial results of the Organization will be adversely impacted by changes in exchange rates to which the Organization is exposed. Approximately 99% of all donations received by the Organization come from foreign donors. Funds are received and held in foreign currency. The Organization undertakes certain transactions denominated in foreign currencies. The Organization does not use any derivatives to manage its foreign currency risk exposure.

The carrying amounts of the Organization's foreign currency denominated monetary assets and liabilities as of 31 December 2023 and 2022 were as follows:

<u>31 December 2023</u>	<u>31 December 2022</u>
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	USD	EUR	GBP	USD	EUR	GBP
Assets						
Cash and cash equivalents	120,160	3,920	26,691	275,157	11,176	56,416
Accounts receivable on products, goods, works, services	39,424	-	-	-	-	-
Total assets	159,584	3,920	26,691	275,157	11,176	56,416
Liabilities						
Current accounts payable on goods, works, services	-	-	-	88	-	-
Total liabilities	-	-	-	88	-	-
Net currency position	159,584	3,920	26,691	275,069	11,176	56,416

The following table details the Organization's sensitivity to weakening of UAH against USD, EUR, and GBP by 30% for the year ended 31 December 2023 as well as for the year ended 31 December 2022. This sensitivity level presents management's estimates regarding reasonably possible foreign currency exchange fluctuations as of the reporting dates. The sensitivity analysis includes only outstanding balances of foreign currency denominated monetary assets and adjusts their translation to presentation currency at the end of the period with reference to estimated exchange rate fluctuations.

	31 December 2023			31 December 2022		
	USD	EUR	GBP	USD	EUR	GBP
Impact on profit/(loss)	47,875	1,176	8,007	82,821	3,353	16,925

Liquidity risk

Liquidity risk is the risk that the Organization will not be able to settle its financial liabilities to third parties arising from its main activities, as they are due. The Organization's liquidity position is carefully monitored and managed. The Organization has a detailed budgeting and cash forecasting process in place to help ensure that it has adequate cash available to meet its payment obligations.

As of 31 December 2023 and 2022, all financial liabilities of the Organization based on contractual payments were due within the period from one to three months.

Concentration risk

During the year ended 31 December 2023, funding provided by the Global Fund amounted to 63%, by the Center of Disease Control amounted to 18% and by the Christian Aid amounted to 7% (2022: 54%, 24% and 13% respectively) of all donations received by the Organization in the form of cash transfers. To manage this concentration risk, the Organization seeks for obtaining additional financing from other donors.

14. FAIR VALUE OF FINANCIAL INSTRUMENTS

Estimated fair value disclosures of financial instruments are made in accordance with the requirements of UAS 13 "Financial Instruments". Fair value is defined as the amount at which the instrument could be exchanged in a current transaction between knowledgeable, willing parties in an arm's length transaction, other than in forced or liquidation sale. As no readily available market

exists for a major part of the Organization's financial instruments, professional judgment is necessary to determine fair value, based on current economic conditions and specific risks attributable to the instrument. The estimates presented herein are not necessarily indicative of the amounts the Organization could realize in a market exchange from the sale of its full holdings of a particular instrument.

The Organization's management believes that, as of 31 December 2023 and 2022, fair values of cash and cash equivalents and accounts receivable and payable actually approximated their carrying amounts due to the short-term nature of such instruments.

15. EVENTS AFTER THE REPORTING PERIOD

On 24 February 2022, the Russian Federation started its military invasion in Ukraine which continued throughout 2023 and the current period of 2024, and continues as of the date of approval of this report. Many Ukrainian cities suffered a substantial damage as a consequence of the continuous missile and artillery strikes, resulting in thousands of deaths and injuries, including among civilians.

As at the date of issuing these consolidated financial statements, the Organization continues running its operations without any restrictions. Management of the Organization maintains control over all its operations. Impact of the war on the Organization that is currently known and measures taken by the management in response are disclosed in Note 3.

16. APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

These consolidated financial statements were approved by management and authorized for issue on September 20, 2024.