VENDOR RISK & SUPPLY AUDIT REPORT

Prepared by: NOMOS Law Firm
Date: 03 July 2026
Target Entity: LIMITED LIABILITY COMPANY "COMPANY "PLUS-****"
EDRPOU Code: 439*****2

1. EXECUTIVE SUMMARY & NOMOS VERDICT

RED: ABORT TRANSACTION

NOMOS Reliability Score: E

Core Recommendation: Based on the supplied registry evidence, NOMOS recommends that the Client should not enter into a standard supply, trade, or investment transaction with this counterparty at this stage. The company’s VAT registration was annulled by the tax authority on 08 December 2025 for failure to file tax declarations for a year, which is a material tax-compliance breakdown and creates immediate VAT-credit and invoicing risk for any buyer. The visible litigation footprint includes tax-control disputes, a case involving suspension or refusal of VAT invoice registration, and a criminal proceeding concerning seizure of property, while operational-capacity indicators remain weak or not evidenced in source. Unless the company first restores clean tax status and passes enhanced legal, tax, and operational due diligence, the transaction should be suspended or declined.

2. CORPORATE ARCHITECTURE & UBO SCREENING

Official Registration Status: Registered / active in the EDR extract; registration date 26 November 2020.

Authorized Capital (Statutory Fund): UAH 3,000,000.00.

Ultimate Beneficial Owners (UBOs) & Directors: Tetiana Olehivna Ryzhenko is listed as Director (since 23 November 2020), sole participant/shareholder (100%), and sole UBO with direct decisive influence. No ownership layering is visible; the structure appears concentrated in one natural person.

Sanctions & Red Flags: No sanctions-list hit is visible in the supplied source itself. However, the source discloses multiple material red flags: VAT registration annulment for a year of non-filing, tax-related administrative litigation, a criminal proceeding linked to seizure of property, absent employee data, absent vehicle and license records, and a thin operational footprint relative to the broad trading profile presented.

3. TAX & FINANCIAL COMPLIANCE VETTING

Tax System: The exact tax regime is not fully visible in source. The company is not shown as a current VAT payer and is not shown as an active single-tax payer as of the extract date.

Tax Debt / Liabilities: Current official tax-debt disclosure is not available in the extract because the State Tax Service does not presently publish the live debt data cited. Accordingly, a clean tax-debt position cannot be confirmed from source.

Operational Capacity Indicators: Employee count is not disclosed in the financial reporting section. No vehicles in ownership or use are visible in the registries, and no licenses are visible. The company has broad wholesale and automotive activity codes, but the evidentiary footprint of real operating assets and staffing is weak, which increases shell-company and fulfilment-risk concerns.

VAT Credit Risk: High. The company's VAT certificate (IPN 4396******6030) was annulled on 08 December 2025 by decision of the controlling authority due to failure to submit declarations for a year. In addition, one visible administrative case concerns suspension or refusal of VAT invoice registration. For a client expecting deductible Ukrainian VAT, this creates a substantial risk of blocked or irrecoverable 20% VAT credits.

4. LITIGATION & REGULATORY EXPOSURE

The table below reflects the court decisions expressly visible in the supplied extract, supplemented by directly accessible metadata from the official decision register for the cited decision numbers.

Case Number	Court Type (Economic / Criminal / Civil)	Status (Pending / Settled)	Core Substance of Dispute / Financial Claim
2/522/2835/23	Civil	Final decision in force (08 Aug 2023)	Non-contractual obligation dispute; compulsion to perform or cease certain actions. Decision No. 112799333.
2/522/4478/22	Civil	Final decision in force (19 Aug 2022)	Non-contractual obligation dispute; compulsion to perform or cease certain actions. Decision No. 105814367.
2/524/4631/21	Civil	Historical; exact final status not fully visible in source	Labour-law dispute. Decision No. 100409913.
1-кс/761/1738/2023	Criminal	Final procedural ruling in force (07 Feb 2023)	Application concerning seizure of property; ERDR criminal proceeding No. 42022000000001384. Decision No. 109479447.
К/990/28012/26	Administrative	Final decision in force (22 Jun 2026)	Tax administration and tax-control dispute. Decision No. 137605944.
854/35028/25	Administrative	Final decision in force (25 May 2026)	Tax administration and tax-control dispute. Decision No. 136859813.
А/855/32236/25	Administrative	Final decision in force (03 Nov 2025)	Dispute concerning suspension or refusal of VAT invoice registration. Decision No. 131478583.

Enforcement Proceedings (Виконавчі провадження): No enforcement-proceedings detail is visible in the supplied source extract. This does not confirm absence of enforcement activity; it only means the issue is not evidenced in the materials reviewed.

5. STRATEGIC INSULATION & SAFEGUARDS (NOMOS LEGAL RECOMMENDATIONS)

If the Client nevertheless elects to engage despite the RED verdict, NOMOS recommends the following minimum protections:

1. Condition precedent package: require updated tax-clearance confirmation, documentary evidence of restored VAT compliance, certified charter and ownership records, bank details confirmation, and beneficial-owner identity documents before contract signature or first delivery.
2. Zero or near-zero advance exposure: avoid 100% prepayment. Use milestone-based payments tied to documentary acceptance, warehouse receipts, transport evidence, and post-delivery quality confirmation; where possible, use escrow or split-payment mechanics.
3. VAT-protection clause: make each invoice, tax invoice registration, and continued tax compliance an essential contractual obligation. Include an indemnity for blocked, reduced, or disallowed VAT credits, with immediate set-off rights and a right to suspend payment if tax invoices are frozen or rejected.
4. Enhanced termination and liquidated damages regime: include immediate termination triggers for renewed tax-registration defects, non-delivery, false representations, sanctions or AML issues, asset seizure, commencement of enforcement actions, or any new criminal or tax proceeding materially affecting performance. Pair this with liquidated damages and fast refund obligations.
5. War-risk and force-majeure allocation: require a tightly drafted military force-majeure clause with prompt written notice, documentary proof, mitigation duties, alternative routing or sourcing obligations, and a long-stop termination right if disruption exceeds a short agreed threshold.

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