In 2025, Natalia Verbitskaia (ID: 347013237), acting as the sole founder and operator of the business **BSC רכב שירותי סי אס בי**, 347013237, located at 3 Moti Kind Street, 76 Rehovot, Israel, and operating on the premises of the A. A. Yahav garage (יהב א לא העברה), committed the following violations:

1. She conducted business activities without the required garage (auto repair shop) license. Receipts (kabala) issued to clients stated general services (vehicle diagnostics), whereas in reality full repair services were performed. In some cases, receipts were issued on behalf of another licensed business for repair services, while payments were received in cash by Natalia.
2. On average, 70–120 vehicles per month were serviced at the facility; however, officially no employees other than Natalia were registered at BSC. Even with sufficient expertise, it would have been impossible for one person to perform such a volume of work alone.
3. Natalia transferred funds to Yuri Tkach as payment for work without paying taxes, while he was receiving unemployment benefits from September 2025 through February 2026, thus working at BSC illegally. Additionally, Natalia transferred funds to Lana on behalf of her husband Sharon, who was not officially employed. The remaining portion of Sharon's compensation was paid in cash without proper accounting and financial reporting.

   Communication with BSC clients and issuance of receipts were carried out using her phone number: +972-54-363-4801.

4. Natalia paid temporarily hired workers in cash illegally.
5. Natalia accepted cash payments and BIT transfers from clients without proper accounting records and without issuing receipts.
6. Based on bank statements, her personal expenditures exceeded her officially declared income, as not all income was reported and some funds were handled outside the banking system. In WhatsApp correspondence with me, she indicated significantly higher income (over 200,000 ILS per month) than what was reflected in bank records and official reporting, effectively maintaining "off-the-books" primary accounting.
7. Natalia received checks from clients and immediately used them to pay suppliers without recording them as business income.
8. Natalia illegally rented part of the A. A. Yahav garage (יהב א לא העברה) in cash, while paying for internet services from her personal account.
9. Natalia charged clients for services that were not performed and for parts that were not installed. These parts were subsequently resold for cash to other clients without official accounting.

It is possible that additional violations were also committed by Natalia.

At present, the BSC business operates at 4 HaMazmera St., Ness Ziona.

Attached to this statement are bank records and screenshots of BSC's official social media pages.

I am prepared to provide detailed testimony and identify witnesses and participants involved in these violations.

Natalia has financial resources and connections that may enable her to obstruct the discovery of the aforementioned violations.

Sergei Verbitskii (ID 347013229)

The above statement was personally recorded by me, Borislav Verbitskii, the brother of Sergei Verbitskii, based on Sergei Verbitskii's account (ID 347013229), who is currently under arrest and has not had the opportunity until now to report the aforementioned violations.