

INDEPENDENT AUDITOR'S REPORT
(Free translation)

To the Founders and Board of Trustees of Csodalámpa Óhaj-Sóhaj Kivánságteljesítő Alapítvány

We have audited the accompanying simplified public benefit financial statements of Csodalámpa Óhaj-Sóhaj Kivánságteljesítő Alapítvány ("the Foundation") which comprise the balance sheet as of 31 December 2008 in which the balance sheet total is THUF 49,167, the profit per balance sheet is THUF 4,539, the related profit and loss account for the year then ended, and the public benefit report to the simplified financial statement including a summary of the main accounting policies as well as other disclosures.

Management's Responsibility for the Simplified Public Benefit Financial Statements

Management is responsible for the preparation and fair presentation of the simplified public benefit financial statements in accordance with the provisions of the Accounting Act and accounting principles generally accepted in Hungary. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of simplified public benefit financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these simplified public benefit financial statements based on our audit. We conducted our audit in accordance with Hungarian and International Standards on Auditing and with applicable laws and regulations in force in Hungary. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the simplified public benefit financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the simplified public benefit financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the simplified public benefit financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the simplified public benefit financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the simplified public benefit financial statements.

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

Opinion

During our work we have audited the components and disclosures along with the underlying accounting records and supporting documentation in the simplified public benefit financial statements of Csodalámpa Óhaj-Sóhaj Kívánságteljesítő Alapítvány in accordance with the Hungarian and International Standards on auditing and, on the basis of our audit work, we have gained sufficient and appropriate evidence that the simplified public benefit financial statements have been prepared in accordance with the provision of the accounting law, government decree No 224/2000 and with accounting principles generally accepted in Hungary. In our opinion, the accompanying simplified public benefit financial statements give a true and fair view of the financial position of Csodalámpa Óhaj-Sóhaj Kívánságteljesítő Alapítvány as of 31 December 2008, and of the results of its operations for the year then ended.

Budapest, 21 May 2009

Péter Biczó
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Translation note:

The accompanying simplified public benefit financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in jurisdictions other than Hungary.