



INDEPENDENT AUDITOR'S REPORT (Free translation)

To the Founder and Board of Trustees of Csodalámpa Óhaj-Sóhaj Kívánságteljesítő Alapítvány

Report on the public simplified financial statements

We have audited the accompanying public simplified financial statements of Csodalámpa Óhaj-Sóhaj Kívánságteljesítő Alapítvány ("the Foundation") which comprise the balance sheet as of 31 December 2015 (in which the balance sheet total is THUF 65,054, the loss per balance sheet is THUF 10,103), the related profit and loss account for the year then ended, and the notes to the public simplified financial statements including a summary of the significant accounting policies and other explanatory information.

Responsibility of the Board of Trustees for the Public Simplified Financial Statements

The Board of Trustees is responsible for the preparation and fair presentation of the public simplified financial statements in accordance with the provisions of the Accounting Act and Act CLXXXV of 2011 (on the freedom of association, public benefit status, and the operation of and subsidy for non-governmental organisations), Government Decree No. 350/2011. (XII.30.) (on special issues of the operation of non-governmental organisations, collection of donations and public benefit activities) and Government Decree No. 224/2000. (XII.19.) on the special reporting and bookkeeping obligations of other organisations as specified in the Accounting Act), and for such internal control as the Board of Trustees determines is necessary to enable the preparation of public simplified financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these public simplified financial statements based on our audit. We conducted our audit in accordance with Hungarian 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 public simplified financial statements are free from material misstatement.

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

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



Opinion

In our opinion, the accompanying public simplified financial statements give a true and fair view of the financial position of Csodalámpa Óhaj-Sóhaj Kívánságteljesítő Alapítvány as of 31 December 2015, and of the results of its operations for the year then ended in accordance with the provisions of the Accounting Act, as well as with the provisions of Act CLXXV of 2011, Government Decree No. 350/2011. (XII.30.) and Government Decree No. 224/2000. (XII.19.).

Other Matters

We draw attention to the fact that the attached public simplified financial statements have been prepared for the consideration of the Board of Trustees at the forthcoming Trustees' Meeting and, as such, do not reflect the effects, if any, of resolutions that might be adopted at that meeting. Our opinion is not qualified in respect of this matter.

Other reporting requirements regarding the public benefit disclosure

We have examined the accompanying public benefit disclosure of Csodalámpa Óhaj-Sóhaj Kívánságteljesítő Alapítvány ("the Foundation") for the financial year of 2015.

The Board of Trustees is responsible for the preparation and fair presentation of the public benefit disclosure in accordance with the provision of the Accounting Act, as well as Act CLXXV of 2011 and Government Decree No. 350/2011 (XII.30.). Our responsibility is to assess whether or not the accounting information disclosed in the public benefit disclosure is consistent with that contained in the public simplified financial statements. Our work in respect of the public benefit disclosure was limited to checking it within the aforementioned scope and did not include a review of any information other than that drawn from the audited accounting records of the Foundation. In our opinion, the 2015 public benefit disclosure is consistent with the disclosures in the public simplified financial statements as of 31 December 2015.

Budapest, 23 May 2016

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Translation note:

Our report has been prepared in Hungarian and in English. In all matters of interpretation of information, views or opinions, the Hungarian version of our report takes precedence over the English version. The accompanying public simplified financial statements are not intended to present the financial position and results of operations in accordance with accounting principles generally accepted in jurisdictions other than Hungary.