

Firma Danuta Szczepańska
Biuro Rachunkowe Agencja Ekonomiczna (Accounting Services)
„Konto”
03-984 Warszawa, ul. Złotej Wilgi 12/64

Established in 1994

Tel. (+48/22) 613-81-46

NIP (Tax Identification Number) 113-008-95-36

Independent Auditor's Opinion
for Fundacja Dzieci Niczyje (Nobody's Children Foundation)
03-926 Warszawa, ul. Walecznych 59

- 1. We have audited the enclosed financial statements** of Fundacja Dzieci Niczyje (Nobody's Children Foundation) for the fiscal year 2009, comprising:
- 1) the balance sheet as of 31 December 2009, which on the assets and liabilities side totals at 2 797 610,31 PLN;
 - 2) the profit and loss account for the year 2009, from 1 January to 31 December 2009, showing a net profit of 114 437,88 PLN;
 - 3) additional information and notes.

The preparation of the enclosed financial statements was the responsibility of the Foundation's Board of Directors. My task was to examine and express our opinion about the reliability, correctness, and clarity of the financial statements, as well as the correctness of the underlying accounting documents and books.

2. We examined the financial statements in conformity with the following legal provisions:

- 1) chapter 7 of the Accounting Act dated 29 September 1994 (Journal of Laws, No. 121, item 591, with subsequent amendments),
- 2) the auditing standards issued by the National Board of Chartered Auditors,
- 3) the Foundations Act dated 6 April 1984 (Journal of Laws, No. 21, item 97).

I have planned and conducted the audits in such a manner as to obtain reasonable certainty, allowing to express an independent opinion about the financial statements under examination. Specifically, I have assessed the correctness of the accounting policies and



estimates applied by the Foundation; checked (mostly at random) the accounting documents and entries in the accounting books constituting the basis for the figures and information provided in the financial statements; and evaluated the financial statements as a whole. I believe that my examination constitutes sufficient ground to express an opinion on the financial statements.

3. In my opinion, the audited financial statements, comprising figures and written explanations:

- 1) present a true, fair and clear view of information relevant to the evaluation of the Foundation's material and financial situation as of 31 December 2009, as well as the financial result for the period from 1 January 2009 to 31 December 2009;
- 2) have been prepared, in all material aspects, in accordance with the consistently applied provisions of the above mentioned Accounting Act and accounting policies, and on the basis of properly kept accounting records;
- 3) comply as to their form and content with the said Act, other legal regulations, and provisions of the Foundation's Articles of Association.

Chartered Accountant


Danuta Szczepańska

No. 3938

Warsaw, 23 June 2010

Entity entered on the list
of entities entitled
to audit financial statements
under registration number 201

FIRMA DANUTA SZCZEPAŃSKA
Biuro Rachunkowe
Agencja Ekonomiczna „KONTO”
03-984 Warszawa, ul. Złotej Wilgi 12/64
tel. 022 613-81-46
NIP 113-008-95-30

