

## Independent Auditor's Report

To the owners of the **Terre des hommes Foundation „Lausanne” in Hungary**

### Report on the simplified yearly balance sheet

We have conducted the audit on the attached yearly balance sheet for 31st December 2015 of the **Terre des hommes Foundation „Lausanne” in Hungary 1053 Budapest, Vámház krt. 8. 1/5** (the audited organization) – the **total of assets and resources balancing amount was 339.888 thousand HUF**, yearly result was **1.107 thousand HUF** profit –, and the statement of profit and loss together with the attachment including the main elements of the accounting policies and their explanations.

### The responsibility of the management for the yearly report

The management is responsible for preparing and presenting the yearly report in accordance with the accounting policies in force, together with establishing the internal controls necessary to prepare a yearly report free from material errors and fraudulent data.

### The responsibility of the auditor

Our responsibility is to obtain an opinion on the yearly public benefit report based on our audit. Our audit is carried out in accordance with the Hungarian Accounting Standards. These standards require us to comply with the ethical requirements and to conduct the audit in a way to obtain a reasonable assurance that the yearly report is free from material errors.

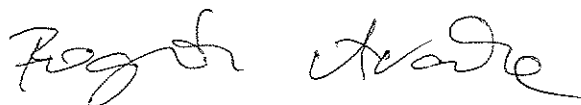
The audit includes conducting procedures to obtain proof on the numbers and information included in the yearly report. The selected procedures, including the assessment of risks regarding the material errors in the report resulting from fraudulent behaviour or misconduct, depend on the assessment of the auditor. The internal control procedures used by the reporting entity are assessed by the auditor in order to plan the adequate procedures during the audit and not in order to assess their effectiveness. The audit also includes assessment whether the accounting policies used by the entity are adequate, the appraisal techniques used by the management and the presentation of the yearly report are free from material errors.

Our belief is that the evidence obtained is enough and adequate to formulate our audit opinion.

### Audit opinion

Our opinion is that the yearly public benefit report gives a true and fair view of the financial status of the **Terre des hommes Foundation „Lausanne” in Hungary** on 31st December 2015 and it is in accordance with the accounting policies in force

Budapest, 2016. március 22.



*Bognár Aranka*

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