

This is an English translation of the Independent Auditor's Report on the 2015 statutory Simplified Annual Report of Társaság a Szabadjogokért Közhasznú Egyesület issued in Hungarian. This report should be read in conjunction with the complete statutory Simplified Annual Report it refers to.

## **Independent Auditor's Report**

To the members of Társaság a Szabadjogokért Közhasznú Egyesület

We have audited the accompanying 2015 simplified annual report of 'other organisations' and public benefit report of Társaság a Szabadjogokért Közhasznú Egyesület (hereinafter: the Association). The report comprises the balance sheet as at December 31, 2015 – which shows total assets of THUF 128 736 and the profit of the year for its core activity of THUF 11 748 –; the income statement for the year then ended; as well as supplementary notes. It also includes the public benefit report.

### **Management's responsibility for the simplified report**

Management is responsible for the preparation and fair presentation of this simplified annual report in accordance with accounting principles generally accepted in Hungary; Government Decree No 224/2000; as well as the Act CLXXV of 2011 on Right of Association, Non-profit Status, and the Operation and Funding of Civil Society Organisations. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management is also responsible for selecting and applying appropriate accounting policies and the preparation of accounting estimates reasonable in the circumstances.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on this simplified annual report based on our audit. We conducted our audit in accordance with the Hungarian National Standards on Auditing and applicable laws and regulations in Hungary. Those standards require that we comply with ethical requirements as well as plan and perform the audit to obtain reasonable assurance about whether the simplified annual report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the simplified annual report. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the simplified annual report, whether due fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the report 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 annual report.

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

**Clause**

We have reviewed the simplified annual report of Társaság a Szabadjogokért Közhasznú Egyesület, as well as its details, items and supporting documentation in accordance with the Hungarian national standards on auditing and applicable laws and regulations in Hungary. We have gained sufficient and appropriate evidence that the simplified annual report was prepared in accordance with the provisions of the Act on Accounting as well as the accounting principles generally accepted in Hungary.

**In our opinion, both the simplified annual report and public benefit report give a true and fair view of the financial position of Társaság a Szabadjogokért Közhasznú Egyesület as at December 31, 2015, as well as of its financial performance for the year then ended.**

**Other reporting requirements on the public benefit report**

We have audited the attached 2015 public benefit report of Társaság a Szabadjogokért Közhasznú Egyesület. The management is responsible for the preparation of the public benefit report in accordance with the provisions of the Act on Accounting, Government Decree No 224/2000 as well as the accounting principles generally accepted in Hungary. Our responsibility is the analysis of the accordance between the public benefit report and the simplified annual report of the same year. Our work on the public benefit report is limited to the analysis of the accordance between the public benefit report and the simplified annual report and it does not include the review of any other information derived from the unaudited accounting records of the Association.

**In our opinion, the 2015 public benefit report of Társaság a Szabadjogokért Közhasznú Egyesület is in accordance with the data of the 2015 simplified annual report.**

Budapest, May 9 2016

Gottgeisl Rita  
Managing director  
Rekontó Könyvvizsgáló, Adótanácsadó és Könyvelő Kft.  
003722  
1126 Budapest, Kiss János altábornagy utca 27.  
Registration number: 002536

Gottgeisl Rita  
Statutory auditor  
Registration number: