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Member of SROs of auditors NP "RKA", PNRE 11205023062

**AUDIT REPORT
ABOUT ACCOUNTING (FINANCIAL) REPORTS
Non-profit partnership assisting in improving the quality of life women affected by HIV-
infection and other socially significant diseases**

"E.V.A"

**24 March 2014
Saint Petersburg**

Instructions of the addressee:

The non-profit partnership assisting in improving the quality of life of women affected by epidemics of HIV-infection and other socially significant diseases "E.V.A".

Information about audited organization:

"E.V.A" NP of PSRN 1107800010658, Russian Federation 196084, Saint Petersburg,
Moskovskii prospekt 79A, bldg. "N".

Information about the auditor:

Avan-Audit limited liability company, PSRN 1037835014964, 192283, Saint
Petersburg, Malaya Balkanskaya st. 50B, bldg 7N.

Member of SROs of auditors NP "RKA", PNRE 11205023062

We audited the enclosed accounting reports of the socially focused NP non-profit organization of "E.V.A." consisting of:

*the balance sheet (form OKUD 0710001);

*the report on target use of resources (form OKUD 0710006).

Responsibility of the audited organization for accounting reports

The management of NP of "E.V.A." bears responsibility for compiling and reliability of the specified accounting reports according to the established rules for compiling accounting reports and for the system of internal control necessary for compiling accounting reports, without containing distortions owing to unfair actions or mistakes.

Responsibility of the auditor

Our responsibility consists in expressing our opinion on the reliability of accounting reports on the basis of our audit. We audited according to federal standards of auditor activity. These standards demand compliance with applicable ethical standards and also planning and carrying out the audit so that to receive sufficient confidence that accounting reports do not contain substantial errors.

We audited according to the Federal law of 30.12.08 No. 307-FZ "About auditor activity", being guided by the federal rules (standards) of auditor activity approved by the Resolution of the Government of the Russian Federation from 23.09.02 No. 696 (with changes and additions) orders of the Ministry of Finance of the Russian Federation from 20.05.10 No. 46n, from 17.08.10 No. 90n, and from 16.08.11 No. 99n intra-firm rules (standards) of auditor activity of Avan-Audit Limited liability company, and regulations of the body which carries out regulation of activity of the audit organization. These standards demand observance of applicable ethical standards, and also planning and carrying out the audit so that to receive sufficient confidence that accounting reports do not contain substantial distortions.

The audit included carrying out auditor procedures focused on obtaining auditor proofs and confirming numerical indicators in accounting reports and the information disclosed in it. The choice of auditor procedures is subject to our judgment which is based on an assessment of risk of the substantial distortions allowed owing to unfair actions or mistakes. In the course of assessing this risk we considered the system of internal control providing the compilation and reliability of the accounting reports with the purpose of choice in the corresponding auditor procedures, but not with the purpose of expression of opinion on the effectiveness of the system of internal control.

The audit included an assessment of appropriate character of applied accounting policies and validity of the estimated indicators received by the management of NP of "E.V.A.", and also an assessment of submission of accounting reports as a whole.

We believe that the evidence received while carrying out the audit gives sufficient grounds for reliability of the accounting reports.

Opinion

In our opinion, the accounting (financial) reports of the NP organization of "E.V.A." reflect authentically in all essential relations a financial position on 31 December, 2012, results financially - economic activity and movement money from January 01 till December 31, 2012 inclusive in compliance with the established rules of compiling accounting (financial) reporting.

Director general of JSC Avan-Audit Tolstova Elena Nikolaevna
(Qualification certificate No. A 030943, Member of SRO of auditors of NP "RKA", ORNZ
21205022815)

