

## Independent auditor's report

Ref. № 32-18

dated on August 31, 2018

**To the members of the Association of patients and specialists,  
helping HIV infected people or people with viral hepatitis  
or other socially significant diseases «E.V.A.»**

### Opinion

We have audited the accounting (financial) statements of **Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»** (Main state registration number 1107800010658, addressed 190020, St. Petersburg, Tsiolkovsky st., b. 13-15, lit. G.) for 2017 which comprise the Balance sheet as at December 31, 2017, and the income statement, and notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **the Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»** as at December 31, 2017, and its financial performance for the year then ended in accordance with the group accounting policies.

### Basis for opinion

We conducted our audit in accordance with Federal Law № 307-FZ dated on December 30, 2008 "On Auditing" and International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Accounting (Financial) Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in [jurisdiction], and we have fulfilled other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Accounting (Financial) Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the group accounting policies and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for **assessing the Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»'s ability to continue as a going concern**, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate **the Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»** or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing **the Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»'s financial reporting process**.



## Auditor's Responsibilities for the Audit of the Accounting (Financial) Statements

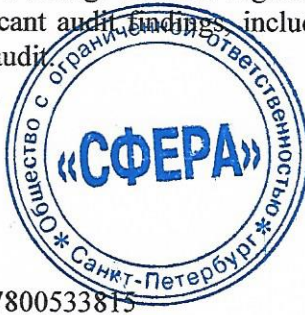
Our objectives are to obtain reasonable assurance about whether the accounting (financial) statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»** internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on **the Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»**'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's re-port to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause **the Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.»** to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CEO Sfera LLC



Pavel Zlachevskiy

Auditing firm:

Sfera LLC

Main state registration number 1027800533815

191023 Saint- Petersburg, embankment of the River Fontanka, 59, off. 516

Member of Self-regulatory Organization of Auditors – the Russian Union of Auditors

ORNZ (main registration number of entry) 10203044400

August 31, 2018

Balance sheet by Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other socially significant diseases «E.V.A.» for the year 2017

(th. RUR)				
Assets	№ INDEX	For December, 31st, 2017	For December 31st, 2016	For December 31st, 2015
1	2	3	4	5
Fixed assets (machines and equipment)	1150	154	160	51
Stocks	1210	18	18	-
Monetary funds	1250	1707	7672	9129
Other current assets	1260	72	207	377
Balance:	1600	<u>1952</u>	<u>8057</u>	<u>9557</u>
Liabilities	№ INDEX	For December 31st, 2017	For December 31st, 2016	For December 31st, 2015
1	2	3	4	5
Target funds	1350	1797	7845	9417
Fund of real estate and especially valuable movable property and other trust funds	1370	154	110	-
Payables	1520	-	102	139
Balance:	1700	<u>1952</u>	<u>8057</u>	<u>9557</u>

CEO  
Chief Accountant



Financial Statement of  
Association of patients and specialists, helping HIV infected people or people with viral hepatitis or other  
socially significant diseases «E.V.A.» for the year 2017

(th. RUR)

INDEX		In the reporting period	In the same period of the previous year
Name	№ INDEX		
1	2	3	4
Proceeds from selling goods (works, services)	2110	2058	2806
Cost of sold goods (works, services)	2120	(2144)	(1923)
Other incomes	2340	274	-
Other costs	2350	(52)	(1)
Current income tax	2410	(17)	(147)
Net profit	2400	119	735

CEO  
Chief Accountant

Statement of the purposeful use of funds  
of Association of patients and specialists, helping HIV infected people or people with viral hepatitis or  
other socially significant diseases «E.V.A.» for the year 2017

(th. RUR)

INDEX		In the reporting period	In the same period of the previous year
Name	№ INDEX		
1	2	3	4
Balance of funds at the beginning of the reporting year	6110	7845	9417
Received funds			
Contributions and other targeted receipts	6220	20335	33743
Profit from income-generating activities	6240	119	735
Use of funds			
Targeted events	6310	(23721)	(34350)
Maintenance of the organization	6320	(2173)	(1591)
Acquisition of fixed assets and other property	6330	(44)	(110)
Other	6350	(564)	-
Balance of funds at the end of the reporting year	6400	1797	7845

CEO  
Chief Accountant

<b>Auditing Firm:</b>	Sfera LLC
<b>Partner in charge:</b>	P.Zlachevskiy
<b>Certified Public Accountant – Auditor:</b>	V.Magartsova
<b>Address:</b>	191023, St.Petersburg, Fontanka Embankment 59, office 516 <a href="http://www.sferaaudit.com">www.sferaaudit.com</a> PHONE. +7 (812) 310-87-64

