

*Translation form Bulgarian language*

## REPORT OF THE INDEPENDENT AUDITOR

To the Administration of  
**"SVETA SOFIA" EOOD Specialized Hospital for Residential Treatment of Prolonged  
Therapy and Rehabilitation of Children with Cerebral Palsy**  
Sofia city

### Report on the financial statement

We performed an audit of the attached financial statement of **"SVETA SOFIA" EOOD Specialized Hospital for Residential Treatment of Prolonged Therapy and Rehabilitation of Children with Cerebral Palsy**, Sofia city, including a balance as to 31.12.2009, the account of the revenues, the account of the changes in the equity and the account of the cash flows during the year ending on this date, as well as the aggregate disclosure of the essential accounting policies and the other explanatory annexes.

### Responsibility of the administration for the financial statement

The administration bears the responsibility for the preparation and the reliable presentation of this financial statement in accordance with the National Standards for Financial Statements of Small and Medium Enterprises. This responsibility includes: preparation, introduction and support of an internal control system, related to the preparation and the reliable presentation of the financial statements which shall not contain critical inaccuracies, variances and inconsistencies notwithstanding whether they are due to a fraud or to a mistake; selection and implementation of appropriate accounting policies; preparation of approximate accounting valuations which shall be reasonable under the specific circumstances.

### Responsibility of the auditor

Our responsibility is to express an audit opinion for this financial statement, based on the audit performed by us. Our audit was performed in accordance with the Independent



Financial Audit Act and the professional requirements of the International Audit Standards. These standards require the observance of the ethical requirements as well as for the audit to be planned and performed in such manner that we are convinced of the reasonable level of certainty that the financial statement does not contain any critical inaccuracies, variances and inconsistencies.

The audit includes the implementation of procedures aiming the reception of audit evidence regarding the amounts and the disclosures presented in the financial statement. The choice of the procedures depends on the auditor, including an assessment of the risks of critical inaccuracies, variances and inconsistencies in the financial account, notwithstanding whether they are due to a fraud or to a mistake. In implementation of these risk assessments the auditor takes into consideration the internal control system related to the preparation and the reliable presentation of the financial statements by the enterprise so that he can develop the audit procedures appropriate for these circumstances but not with the aim to express a personal opinion about the internal control system of the enterprise. The audit also includes assessment of the applied accounting policies' relevance and the advisability of the approximate accounting valuations made by the administration, as well as the overall performance in the financial statement.

We believe that the audit performed by us presents sufficient and appropriate basis for our audit opinion.

### **Opinion**

As a result hereon we certify that the financial statement presents reliably and in all critical aspects the financial condition of **"SVETA SOFIA" EOOD Specialized Hospital for Residential Treatment of Prolonged Therapy and Rehabilitation of Children with Cerebral Palsy**, Sofia city as to 31.12.2009 as well as the financial results from its activity and the cash flows for the year ending on that date in accordance with the National Standards for Financial Statements of Small and Medium Enterprises.

### **Report on other legal and regulatory requirements**

Annual report on the activity of **"SVETA SOFIA" EOOD Specialized Hospital for Residential Treatment of Prolonged Therapy and Rehabilitation of Children with Cerebral Palsy**, Sofia city



In accordance with the requirements of the Bulgarian Accounting Act /art. 38.4/, we read the annual report of the administration about the activity of "SVETA SOFIA" EOOD **Specialized Hospital for Residential Treatment of Prolonged Therapy and Rehabilitation of Children with Cerebral Palsy**, Sofia city for the 2009 accounting year. This report is not a part of the annual financial statement for the same period. The administration of the company is responsible for the preparation of this annual report dated 10.03.2010. The historical financial information presented in the annual report of the activity conforms to all critical aspects of the information presented and stated in the Financial Statement of the Company as to 31.12.2009 prepared in accordance with National Standards for Financial Statements of Small and Medium Enterprises.

22.03.2010  
Burgas city

Registered auditor: *sgd. ill.*  
/Ya. Deevska/

*Seal of Yanka Deevska, Registered auditor, 0405*

*I, the undersigned Liliya Petrova Babulkova, certify that this is a true and accurate translation done by me from Bulgarian into English of the attached document: Report of the Independent Auditor. The translation consists of 3 pages.*

*Translator:*

*Liliya Petrova Babulkova, PIN: 8601086031*

