

INDEPENDENT AUDITOR'S REPORT

For the management of the non-profit organization *Pagalbos onkologiniam ligoniam asociacija*

Opinion

We have audited the following financial statements of non-profit organization *Pagalbos onkologiniam ligoniam asociacija* (the NPO), legal ID 302704554, which comprise the statement of financial position as at 31 December 2023 and the Statement of Comprehensive Income for the year then ended and the notes (the 'financial statements').

In our opinion, the financial statements present fairly, in all material respects, the financial position of the NPO as at 31 December 2023, and the financial performance of the NPO for the year then ended, in accordance with the laws and regulations in force in the Republic of Lithuania applicable to accounting and financial reporting for non-profit organizations.

Grounds for an opinion

We conducted our audit in accordance with ISAs. Our responsibilities under those standards are described in detail in the section of this report 'The auditor's responsibility for the audit of the financial statements'. We are independent of the NPO in accordance with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (the IESBA Code) and the requirements of the Law on Auditing of Financial Statements and other Assurance Engagements of the Republic of Lithuania relating to audits in the Republic of Lithuania. We also comply with other ethical requirements related to the Law on Audit of Financial Statements and other Assurance Engagements of the Republic of Lithuania and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The other information includes the information presented in the NPO's management report, but excludes the financial statements and our auditor's report on these. Management is responsible for the presentation of other information.

Our opinion on the financial statements does not include other information and we do not express any form of assurance on it.

In an audit of the financial statements, our responsibility is to read the other information and consider whether there are material inconsistencies with the information presented in the financial statements or with our knowledge based on our audit and whether it is otherwise materially misstated. If, based on our work, we become aware of a material misstatement of other information, we are required to disclose that fact. We do not have any related observations.

We also are required to make an assessment whether NPO's management report has been prepared in accordance with applicable legal requirements. If, based on our work, we become aware that in all material respects NPO's management report hasn't been prepared in accordance with applicable legal requirements, we are required to disclose that fact. We do not have any related observations.

Responsibility of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the laws and regulations in force in the Republic of Lithuania applicable to accounting and financial reporting for non-profit organizations, 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 required to make an assessment of the NPO's ability to continue as a going concern and to disclose, as necessary, matters related to going concern and the

application of the going concern basis of accounting, unless management intends to liquidate the NPO or to cease operations, or has no realistic alternative but to do so.

Those charged with governance must oversee the process of preparing the NPO's financial statements.

Auditor's responsibility for the audit of financial statements

Our objective is to obtain reasonable assurance about whether the financial statements taken 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. Satisfactory assurance is a high level of assurance, not a guarantee, that a material misstatement, if any, will always be detected in an audit performed in accordance with ISA. Distortions that may result from fraud or error are considered material if, individually or in aggregate, they can be reasonably expected to have a significant effect on the economic decisions of users of the financial statements.

In conducting audits in accordance with ISAs, we made professional judgements and exercised professional objectivity throughout the audit. In addition:

- We have identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, planned and performed procedures to address those risks, and obtained sufficient appropriate audit evidence to provide a basis for our opinion. The risk of a material misstatement due to fraud not being detected is greater than the risk of a material misstatement due to error not being detected, as fraud may include forgery, intentional omission, misinterpretation or failure to comply with internal controls.
- Our understanding of internal control relevant to the audit is designed to enable us to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NPO's internal control.
- We assessed the appropriateness of the accounting policies used and the reasonableness of management's accounting estimates and related disclosures.
- We have concluded on the appropriateness of the going concern basis of accounting and whether, based on the evidence gathered, a material uncertainty exists related to events or conditions that may cast significant doubt about the NPO's ability to continue as a going concern. If we conclude that such a material uncertainty exists, the auditor's report is required to address the related disclosures in the financial statements or, if such disclosures are insufficient, to modify our opinion. Our conclusions are based on audit evidence that we have obtained up to the date of the auditor's report. However, future events or conditions may cause the NPO to be unable to continue as a going concern.
- We assessed the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements presented the underlying transactions and events in a manner consistent with the concept of fair presentation.

We have, among other things, informed those charged with governance of the scope and timing of the audit and the significant audit observations, if any, that we identified during the audit, including significant internal control weaknesses, if we had identified them during the audit.

Auditor Linas Norkaitis
Auditor's certificate No 000516



27 September 2024

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