



Executive Director of the "Globe
International Center" NGO.

"БАЯН СУВАРГА АУДИТ" ХХК

Улаанбаатар хот, Баянзүрх дүүрэг, 7 дугаар хороо,
Энхтайваны өргөн чөлөө, ЭДО хаус 64, 201 тоот

Утас: 876-77044579

2023.05.26 № 18
танай _____-ны № _____ - Т

INDEPENDENT AUDITOR'S REPORT

We have audited the financial statement of your Organization, which comprise the statement of financial position as at December 31, 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the Organization and have fulfilled our responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Others Information

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Management's Responsibility for the Financial Statements

Management is a responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements than are free from material misstatement, whether due to fraud or

error. Management is responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the audit of the Financial Statements

The objectives of our audit are to obtain reasonable assurance about whether the 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 International Standards on Auditing will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered materials 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 International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit.

Abbreviation of Audited Financial Report is applied.

DIRECTOR  /DOLJINSUREN.S/

"BAYAN SUVARGA AUDIT" LLC
УЛААНБААТАР, МОНГОЛ

2023.05.26