

INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2022

Translation of the document originally issued in Polish

To the Management Board of Stowarzyszenie Interwencji Prawnej.

Introduction

We have reviewed the attached the annual financial statements of Stowarzyszenie Interwencji Prawnej (hereinafter referred to as the "Entity"), based in Warsaw at ul. Siedmiogrodzka 5 lok. 51, which consists of the introduction to the financial statements, the balance sheet drawn up as at December 31, 2022, disclosing total assets and liabilities of PLN 4,992,410.06, and the profit and loss account for the financial year from January 1, 2022 to December 31, 2022 disclosing a net benefit of PLN 622,662.20 and supplementary notes and explanations ("financial statements").

The Management Board of the Entity is responsible for the preparation of the annual financial statements and for its reliable presentation in accordance with the Act of September 29, 1994 on Accounting (Journal of Laws of 2023, item 120, as amended), hereinafter referred to as the "Accounting Act"., implementing regulations issued on its basis and other applicable legal provisions.

Our responsibility is to express a conclusion on the annual financial statements based on our review.

Scope

We conducted our review in accordance with National Review Standard 2410 in the version of the International Standard on Review Engagements 2410 *Review of interim financial information conducted by the entity's independent statutory auditor* adopted by resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of April 8, 2019, as amended.

A review of annual financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing adopted by resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of March 21, 2019, as amended and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Therefore, the conclusions from the review presented

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below do not constitute an audit opinion on these annual financial statements within the meaning of the National Auditing Standards.

Justification of the qualified auditor's conclusions

In the balance sheet, the Entity underestimated both the balance of short-term receivables and short-term liabilities by the amount of PLN 55 thousand.

Provision for costs incurred by partners of the "Stronger together" project in the amount of PLN 343 thousand should be presented in the liabilities of the balance sheet in the item "Provisions for liabilities", instead of the item "Accruals".

Cash in the amount of PLN 54 thousand transferred to the Institute of Slavic Studies of the Polish Academy of Sciences from a grant awarded by Choose Love, Inc. should be disclosed in the profit and loss account in the item „Costs of unpaid public benefit activities”, instead of the item “Short-term receivables” of the balance sheet.

The unused funds received from Foundation to Promote Open Society and The Obodo Collective, Inc. respectively in the amount of PLN 323 thousand and PLN 138 thousand should be disclosed in the liabilities of the balance sheet in the item “Accruals”, instead of the profit and loss account's item “Revenues from unpaid public benefit activities”.

Taking into account the above adjustments in the financial statements prepared as at December 31, 2022, the total assets should be increased by PLN 1 thousand, while the net profit allocated to unpaid statutory activities should be reduced by PLN 515 thousand.

Qualified auditor's conclusions

Based on our review, except for the matters described in the previous paragraph, nothing has come to our attention that causes us to believe that the attached annual financial statements do not give a true and fair view of the Entity's assets and financial position as of December 31, 2022, and its financial result for the period from January 1 to December 31, 2022 in accordance with the Accounting Act, the implementing regulations issued on its basis and the adopted accounting principles (policy).

The key statutory auditor responsible for the review resulting in this independent auditor's report is Krzysztof Ławecki. Acting on behalf of the auditing company ERIDAN AUDIT Krzysztof Ławecki with its registered office in Warsaw (03-286) at ul. Malborska 1 lok. 4A, entered in the list of audit firms under number 3289.

Krzysztof ŁAWECKI

Key Statutory Auditor, registration number 10773
Warsaw, September 18, 2023