



Błaszowski Advisory Services

**POLSKA FUNDACJA DZIECI I MŁODZIEŻY
IN WARSAW**

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE
ANNUAL FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

BŁASZKOWSKI ADVISORY SERVICES

Auditor's report contains 3 pages
Independent Auditor's report
on the audit of the financial statements
for the financial year ended
31 December 2018

**INDEPENDENT AUDITOR'S REPORT
ON THE AUDIT OF THE ANNUAL FINANCIAL STATEMENT**

**To the Foundation's Management and Council „POLSKA FUNDACJA DZIECI
I MŁODZIEŻY” in WARSAW.**

Opinion

We have audited the annual financial statements of POLSKA FUNDACJA DZIECI I MŁODZIEŻY seated in Warsaw, ul. Kredytowa 6/20, consisting of:

- the balance sheet as at 31 December 2018, with total assets of and total liabilities of **PLN 9 167 451,69**;
- the profit and loss statement for the year ended 31 December 2018 with a net profit of **PLN 878 414,69**;
- and the supplementary information consisting the introduction to the financial statements and the supplementary information and explanations,

(„financial statements”).

In our opinion, the audited financial statements:

- a) present fairly the financial position of the Foundation as at 31 December 2018 and the results of its operations for the year then ended in accordance with the regulations of Accounting Act of September 29, 1994 (“The Accounting Act” – Journal of Laws of 2018, item 1036) and adopted accounting principles (policies);
- b) are in compliance in the form and extent with the regulations that apply to the Foundation and provisions of the Foundation's statute;
- c) have been prepared on the basis of properly maintained, in relation to chapter 2 of the Accounting Act, accounting records.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing in the version adopted as National Standards of Auditing (“NSA”) and pursuant to the Act of May 11, 2017 on certified auditors, auditing companies and public oversight (“Certified Auditors Act” - Journal of Laws of 2017, item 1089). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements section of our report.*

We are independent of the Foundation in accordance with the Code of Ethics for Professional Accountants of the International Federation of Accountants (“IFAC Code”) adopted by the resolutions of the National Council of Statutory Auditors and other ethical requirements that apply to the audit of financial statements



in Poland. We have fulfilled our other responsibilities under those ethical requirements and under IFAC Code of Ethics. During the audit, the key certified auditor and the audit firm remained independent of the Foundation in accordance with the independence requirements set out in the Certified Auditors Act.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Polska Fundacja Dzieci i Młodzieży Management and Council responsibilities for the financial statements

Management is responsible for the preparation, on the basis of properly maintained accounting records, and for the fair presentation of these financial statements in accordance with the Accounting Act, adopted accounting principles (policies) and with the regulations that apply to the Foundation and provisions of the Foundation's statute. Management is also responsible 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 preparation of the financial statements, Management is responsible for assessment of the Foundation's ability to continue operations, disclosing, if applicable, matters related to going concern and for adoption the principle of going concern as an accounting basis, except when the Management Board intends either to liquidate the Foundation or to discontinue conducting business or there is no real alternative to liquidation or discontinuation of activity.

Management and Foundation's Council members are responsible to ensure that the financial statements are prepared in compliance with the requirements as set out in the Accounting Act.

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 NSAs ("National Standards of Auditing") 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.

Scope of the audit does not include assurance regarding future entity's profitability neither current or future effectiveness or efficiency of its management.

During audit in accordance with the NSAs, we apply professional judgment and maintain professional skepticism, as well as:

- we identify and assess the risks of material misstatement of the financial statements due to fraud or error, design and conduct audit procedures that address these risks and obtain audit evidence that is sufficient and adequate to provide a basis for our opinion; the risk of unrevealed material misstatement due to fraud is greater than that resulting from the error, as the fraud may involve collusion, falsification, intentional omissions, misrepresentation or override of the internal control;
- we gain an understanding of the internal control appropriate to the audit to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the entity's internal control;
- we assess the appropriateness of the accounting principles (policy) applied and the reasonableness of accounting estimates and related management disclosures;



- we draw a conclusion on the appropriateness of the entity's Management's application of the going concern principle as an accounting basis and, based on the audit evidence obtained, whether there is significant uncertainty related to events or conditions that may significantly doubt the entity's ability to continue as a going concern; if we come to the conclusion that there is significant uncertainty, we require that we draw attention in our auditor's report to related disclosures in the financial statements or, if such disclosures are inadequate, we modify our opinion; our applications are based on audit evidence obtained up to the date of our audit report, although future events or conditions may cause the entity to cease its operations;
- we assess the overall presentation, structure and content of the financial statements, including disclosure, and whether the financial statements present the underlying transactions and events in a manner that ensures a fair presentation.

Other information, including Management Activity Report

Based on article 49 paragraph 1 of the Accounting Act, the Foundation is not obliged to prepare Management Activity Report to be submitted together with the annual financial statements.


Signed on the Polish original
GRZEGORZ BŁASZKOWSKI
Certified Auditor, register no. 90085

Key Certified Auditor responsible for the audit and conducting on behalf of the auditor's firm Błaszowski Advisory Services, on whose behalf the financial statements were audited

BŁASZKOWSKI ADVISORY SERVICES

ul. Jeziorowa 57 D

03-991 Warsaw

Certified auditor's firm no. 3470

Warsaw, 18th June 2019

(the above document is translation of the Polish original prepared in electronic form and signed by the certified auditor with the electronic qualified signature)



Information Memorandum
for
Polska Fundacja Dzieci i Młodzieży
for the period
from January 1, 2018 to December 31, 2018

Warsaw, 18th June 2019

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1 GENERAL

1.1 ENTITIE'S IDENTIFICATION

1.1.1 Name and registered office

Polska Fundacja Dzieci i Młodzieży („Foundation”) with registered office in Warsaw, ul. Kredytowa 6/20.

1.1.2 Scope of activities

The activities listed in the Foundation Statute include the following:

- support and promote preventive programs for children and youth within the age from 5 to 20 years that are established to:
 - facilitate the development of young people's practical skills and hence facilitate their transition to adult life,
 - provide opportunities to gain experience that strengthen self-confidence and positive attitudes toward the community,
 - facilitate mutual understanding and furtherance of integration,
 - develop positive personal qualities such as responsibility, emotionality, high self-esteem and tolerance,
 - encourage health awareness and health prevention,
 - equal opportunities of children and youth who have difficult living conditions or material situation,
 - counteract social pathologies,
 - organize leisure time for children and youth;
- maintain a database of verified and effective youth and children programs;
- organizing training courses for the youth, as well as training courses, conferences, seminars, symposia for the persons involved in activities related to education and upbringing, in particular, for teachers, form teachers and other persons working for the benefit of children and youth;
- promote and organize work of volunteers;
- provide technical, training and information-related support for non-governmental organizations in the scope specified in § 4 of Foundation statute

1.1.3 Legal basis of the activity

In 2018 the Foundation operated on the basis of the following:

- The Foundation's Statute,
- The Foundations Act dated April 6, 1984 (Journal of Laws of 2018, pos. 40 with subsequent amendments),
- The Accounting Act as of September 29, 1994 (Journal of Laws of 2018, pos. 1036 with subsequent amendments).

1.1.9 Employment

In the financial year 2018, employment was as follows:

- average employment in 2018 - 5 persons
- the state of employment as at 31.12.2018 - 4 persons

1.2 IDENTIFICATION OF THE AUDITED FINANCIAL STATEMENTS

The financial statements prepared for 2018, that are the subject of this memorandum include:

- the introduction to the financial statements,
- the balance sheet as at 31 December 2018, with total assets of and total liabilities and equity of **PLN 9 167 451,69**;
- the profit and loss statement for the period ended 31 December 2018 with a net profit of **PLN 878 414,69**;
- and the supplementary information consisting the introduction to the financial statements and the supplementary information and explanations.

Our opinion on the financial statements, which was published in a separate document, does not include verification of the Management Activity Report.

1.3 THE SCOPE AND THE BASIS OF THE AUDIT

According to the agreement concluded January 23, 2019, the Management Board engaged Błaszowski Advisory Services, Grzegorz Błaszowski located in Warsaw, ul. Jeziorowa 57d – the auditor's firm, registered by Polish Chamber of Statutory Auditors in Poland under No. 3470 - to audit of the financial statements of Polska Fundacja Dzieci i Młodzieży for the financial year from January 1, 2018 to December 31, 2018.

In accordance to the resolution of Foundation's Council dated January 15, 2019, Błaszowski Advisory Services was nominated as an auditor for the year 2018.

Grzegorz Błaszowski signed the independent auditor's report on the audit as a key certified auditor responsible for the audit and acting on behalf of the auditor's firm Błaszowski Advisory Services.

Both Błaszowski Advisory Services and the key certified auditor are independent of the Foundation in accordance with art. 69-73 of Act of May 11, 2017 on certified auditors, auditing companies and public oversight ("Certified Auditors Act" - Journal of Laws of 2017, item 1089) and in accordance with the Code of Ethics for Professional Accountants.

The planned scope of audit has not been limited. During the audit, auditors were provided with all requested data and information.

The Management provided the auditors with the Representation Letter confirming:

- completeness and reliability of the Foundation's accounting books and financial statements,
- disclosure of all events, which occurred after the balance date and which could significantly influence on the opinion on fairness and accuracy of the financial statements or valuation of corporate financial and property-related situation of the audited entity.

The audit has been carried out from May,7 2019 to the date of this memorandum.

We conducted our audit in accordance with International Standards on Auditing in the version adopted as National Standards of Auditing ("NSA") and pursuant to the Act of May 11, 2017 on certified auditors, auditing companies and public oversight ("Certified Auditors Act" - Journal of Laws of 2017, item 1089).

The objective of the audit was to prove that the financial statements and accounting books are free from material misstatements. The audit consisted in assessing the accounting principles, applied by the Foundation, as well in general assessing the financial statements.

1.4 PRIOR PERIOD FINANCIAL STATEMENTS

The financial statements prepared as on December 31, 2017, were the base of opening the accounting books of the Company on January 1, 2018.

The financial statements for 2017 have been audited by auditor's firm reg. no. 3270 "PBR Audit Limited Partnership" in Warsaw, and obtained the unqualified opinion on 30 May 2018 year.

1.5 EXTERNAL CONTROLS

In accordance with the information received from the management and accounting office, in the audited period there were no external controls referring to the financial statements.

2 FINANCIAL ANALYSIS

The results of the Foundation's operations and its financial situation are presented in the tables below.

2.1 BALANCE SHEET

ASSETS		31.12.2018 (PLN)	% of total	31.12.2017 (PLN)	% of total
A.	NON-CURRENT ASSETS	3 645 851,17	39,77%	3 780 187,16	39,42%
I.	Intangible fixed assets	0,00	0,00%	0,00	0,00%
II.	Tangible assets	429 794,96	4,69%	446 755,04	4,66%
1.	Buildings and structures	429 794,96	4,69%	446 755,04	4,66%
2.	Plant and machinery	0,00	0,00%	0,00	0,00%
III.	Long-term receivables	0,00	0,00%	0,00	0,00%
IV.	Long-term investments	3 216 056,21	35,08%	3 333 432,12	34,76%
V.	Long-term deferred costs and prepayments	0,00	0,00%	0,00	0,00%
B.	CURRENT ASSETS	5 521 600,52	60,23%	5 808 324,22	60,58%
I.	Inventory	0,00	0,00%	0,00	0,00%
II.	Short-term receivables	1 268 966,40	13,84%	2 519 737,33	26,28%
III.	Short-term investments	3 681 678,39	40,16%	2 832 096,08	29,54%
1.	Cash and cash equivalents	3 681 678,39	40,16%	2 832 096,08	29,54%
IV.	Short-term deferred costs and prepayments	570 955,73	6,23%	456 490,81	4,76%
Total assets		9 167 451,69	100,00%	9 588 511,38	100%
EQUITY AND LIABILITIES		31.12.2018 (PLN)	% of total	31.12.2017 (PLN)	% of total
A.	FUND	7 400 348,54	80,72%	6 639 309,76	69,24%
I.	Statutory fund	5 000,00	0,05%	5 000,00	0,05%
II.	Other funds - revaluation fund	736 410,77	8,03%	853 786,68	8,90%
III.	Previous year profit (loss)	5 780 523,08	63,05%	5 993 130,35	62,50%
IV.	Net profit (loss)	878 414,69	9,58%	-212 607,27	-2,22%
B.	LIABILITIES AND PROVISIONS FOR LIABILITIES	1 767 103,15	19,28%	2 949 201,62	30,76%
I.	Provisions for liabilities	0,00	0,00%	0,00	0,00%
II.	Long-term liabilities	0,00	0,00%	0,00	0,00%
III.	Short-term liabilities	538 720,32	5,88%	484 859,86	5,06%
IV.	Accruals and deferred incomes	1 228 382,83	13,40%	2 464 341,76	25,70%
Total equity and liabilities		9 167 451,69	100,00%	9 588 511,38	100,00%

2.2 PROFIT AND LOSS STATEMENT

Item	01.01.2018 - 31.12.2018	% of total revenues from statutory activities	01.01.2017 - 31.12.2017	% of total revenues from statutory activities
A. Revenues from statutory activities	4 800 897,36	100,00%	3 681 174,73	100,00%
I. Income from unpaid public benefit activity	4 800 897,36	100,00%	3 681 174,73	100,00%
II. Income from paid public benefit activity	0,00	0,00%	0,00	0,00%
III. Income from other statutory activities	0,00	0,00%	0,00	0,00%
B. Costs of realization of statute activity	3 922 768,48	81,71%	3 878 553,96	105,36%
I. Costs of unpaid public benefit activities	3 922 768,48	81,71%	3 878 553,96	105,36%
II. Costs of paid public benefit activities	0,00	0,00%	0,00	0,00%
III. Costs of other statutory activities	0,00	0,00%	0,00	0,00%
C. Profit (loss) on statutory activity (A-B)	878 128,88	18,29%	-197 379,23	-5,36%
D. Income from business activity	0,00	0,00%	0,00	0,00%
E. Costs of business activity	0,00	0,00%	0,00	0,00%
F. Profit (loss) on business activity (D-E)	0,00	0,00%	0,00	0,00%
G. General administrative expenses	50 349,23	1,05%	58 136,80	1,58%
H. Operating profit (loss) (C+F-G)	827 779,65	17,24%	-255 516,02	-6,94%
I. Other operating income	2 420,79	0,05%	4,53	0,00%
J. Other operating costs	2,28	0,00%	206,95	0,01%
K. Financial income	48 216,54	1,00%	49 362,32	1,34%
L. Financial expenses	0,01	0,00%	6 251,14	0,17%
M. Profit (loss) before taxation (H+I-J+K-L)	878 414,69	18,30%	-212 607,27	-5,78%
N. Income tax	0,00	0,00%	0,00	0,00%
O. Net profit (loss) (M-N)	878 414,69	18,30%	-212 607,27	-5,78%

2.3 SELECTED FINANCIAL RATIOS

		unit	2018	2017
Major items/ Ratios of structure				
Total assets (total equity and liabilities)		zł	9 167 451,69	9 588 511,38
Net profit (loss)		zł	878 414,69	-212 607,27
Revenues from statutory activities		zł	4 800 897,36	3 681 174,73
Stable fund	(fund + long term liabilities)	zł	7 400 348,54	6 639 309,76
Structure of assets	(tangible assets/ current assets) * 100%	%	66,0%	65,1%
Structure of equity and liabilities	(fund/ liabilities and provisions for liabilities) * 100%	%	418,8%	225,1%
Liquidity ratios				
Liquidity ratio I	(current assets/ short-term liabilities)		10,2	12,0
Liquidity ratio III	(cash and cash equivalents/ short-term liabilities)		6,8	5,8
Debt ratios				
Debt ratio	(total liabilities/ total assets) * 100%	%	5,9%	5,1%
Cost level ratio	Administrative cost level ratio (administrative expenses/ statutory expenses) *100%	%	1,3%	1,5%

2.4 INTERPRETATION OF SELECTED FINANCIAL RATIOS

Liquidity ratios

Liquidity ratios at the end of the audited period were at high, safe levels, which is the effect of a significant cash balance of 40% of the balance sheet total at the end of 2018. In 2018, the liquidity ratio I slightly decreased (as at 31 December 2017 amounted to 12,0), while at the end of the audited period it was at the level of 10,2. The liquidity ratio III in 2018 increased in relation to the previous year and indicates that the cash resources accumulated on the Foundation's bank accounts are almost seven times higher than the level of its short-term liabilities, which confirms the high liquidity of the entity.

Debt ratios

The general debt ratio at the end of 2018 amounted to 5,9% and its slight increase compared to the previous year resulted from the increase of short-term liabilities.

Administrative cost level ratio

The level of administrative expenses, covering general administrative expenses in 2018 was very similar to the previous year and amounted to 1,3%.

Going concern

During the audit of the financial statements, we did not find any circumstances that would indicate the risk of discontinuance or significant limitation of the current activity and the inability to its continuance by the audited Foundation, at least in the following financial year. Statutory revenues show an upward trend, and the main source of funding for the Foundation is provided by the Polish-American Freedom Foundation, which in 2018 donated to the Polska Fundacja Dzieci i Młodzieży a subsidy of PLN 4 220 000,00, that was included in the statutory income of the audited entity.

3 DETAILED REPORT

3.1 CORRECTNESS AND FAIRNESS OF ACCOUNTING BOOKS

The Foundation possesses the documentation describing applied accounting principles, which is required by art. 10 of the Accounting Act.

Applied specification of synthetic and analytical accounts allows grouping the accounting data in sections necessary to prepare the financial statements in the patterns determined by appropriate legal regulations.

In 2018 the Foundation's accounting books were kept using the software accounting system RAKS SQL.

The above software tool used allow to obtain current information on the Foundation's activity results and its financial situation. They also enable immediate access to any data registered on the individual accounts and reconciling the transactions with customers.

During the audit of the financial statements, we tested, on a sample basis, the operation of the accounting system. Our assessment covered in particular:

- appropriateness and consistency of the accounting principles used,
- correctness of the documentation of transactions,
- fairness, accuracy and verifiability of the accounting books, including the matching of accounting entries with supporting documentation and with the financial statements,
- compliance of the adopted policies relating to safeguarding of accounting records, accounting books and the financial statements with the Accounting Act.

In the course of the audit work we have not identified material misstatements in the accounting system which have not been corrected and that could have a material impact on the financial statements. Our audit was not conducted for the purpose of expressing a comprehensive opinion on the operation of the accounting system.

3.2 THE DATA ACCESS PROTECTION

The entity has the instruction of the hardware and data access protection, and the software has embedded protection system against not entitled users.

3.3 ORGANISATION AND FUNCTIONING OF THE INTERNAL CONTROL SYSTEM IN THE FIELD OF BOOKKEEPING

Polska Fundacja Dzieci i Młodzieży has implemented the system of internal control based on supervisory functions exercised by the Director of the Foundation and the Management Board.

The basis for recording transactions in accounting books is accounting evidence as defined in the Accounting Act. The evidence is appropriately numbered according to the separate data sets and stored at the office of accounting office TAXUS Anna Pyrz-Rogozińska with its registered office in Warsaw ul. Kredytowa 3A / 150.

Accounting documents before their approval are usually verified both in terms of formal and accounting, as well as in substantive terms, by authorized persons - which is documented by the signatures on documents.

3.4 THE ACCOUNTING DOCUMENTATION, THE ACCOUNTING BOOKS AND THE FINANCIAL STATEMENTS PROTECTION

The entity has a data protection and archiving system:

- documentation according to art.10.1. of the Accounting Act,
- accounting documents,
- accounting books (including those kept using a computer),
- inventory documents,
- financial statements

according to Chapter 8 of the Accounting Act

3.5 INVENTORY

Assets and liabilities disclosed in the balance sheet that have significant values have been confirmed by inventory carried out in the form of written confirmation of balances regarding:

- cash balance on bank accounts,
- participation units in ING Funds,
- selected settlements.

3.6 THE SIGNIFICANT POSITIONS OF THE FINANCIAL STATEMENTS

3.6.1 Long-term investments – long-term financial assets

As at 31/12/2018, in this position, the Foundation recognized acquired participation units with the total value disclosed in the balance sheet in the amount of PLN 3 216 536,21.

	Purchase price	Valuation	Market value
NN Subfundusz Stabilnego Wzrostu	1 835 645,44	574 357,22	2 410 002,66
NN Subfundusz Obligacji	322 000,00	58 083,21	380 083,21
NN Subfundusz Globalny Spółek Dywidendowych (L)	322 000,00	103 970,34	425 970,34
TOTAL	<u>2 479 645,44</u>	<u>736 410,77</u>	<u>3 216 056,21</u>

Participation units were valued at market value, i.e. pursuant to art. 28 § 1 point 3 and art. 35 § 4 of the Accounting Act. The gain on revaluation as at December 31, 2018 in the amount of PLN 736 410,68 was transferred to the revaluation fund.

3.6.2 Cash and cash equivalents

As at 31/12/2018, in this item, the Foundation disclosed the amount of PLN 3 681 678,39. This amount applies to the whole of cash assets - resources on the Foundation's bank accounts.

The balance disclosed in the balance sheet includes:

Specification	Value	(%)
Current bank accounts	85 811,03	2,3
Deposits	3 595 867,36	97,7
Total	<u>3 681 678,39</u>	<u>100,0</u>

3.6.3 Accruals and deferred incomes

Deferred incomes recognized in liabilities in the amount of PLN 1 228 382,83 are subsidies granted to the Foundation but not paid by December 31, 2018 mainly donations from the Polish-American Freedom Foundation, which made payments in 2019 in accordance with the schedule included in the agreement signed with the Foundation.

3.7 SUBSEQUENT EVENTS

According to the statement of the Foundation's director, there are no subsequent events, which would significantly influence on the audited financial statements.

3.8 CONTINGENT LIABILITIES, GRANTED GUARANTIES AND WARRANTIES

According to the statement of the Foundation's director, no other contingent liabilities, guaranties and warranties other than those disclosed in the financial statements have occurred.

3.9 SUPPLEMENTARY INFORMATION

The Foundation prepared the supplementary information to the financial statements in accordance with the regulations of the Accounting Act dated September 29, 1994, relevant to entities referred to in art. 3 paragraph 2 of the Act of 24, April 2003 on public benefit activities and voluntary work in accordance with Appendix 6 to the Accounting Act. The notes include information, which was not stated in the balance sheet and profit and loss account, but is necessary for giving true and fair view of the Foundation's financial standing, the results of its operations and profitability.

3.10 MANAGEMENT ACTIVITY REPORT

Based on article no. 49 paragraph 1 of the Accounting Act, the Foundation is not obliged to prepare Management Activity Report to be submitted together with the annual financial statements.

3.11 LETTER OF REPRESENTATION

Foundation's Management submitted written representation letter confirming complete disclosure of the data in the accounting books, disclosure any contingent liabilities and significant events subsequent to the balance sheet day.

3.12 FINAL CLAUSE

We audited the fairness and accuracy of the financial statements for the period from January 1, 2018 till December 31, 2018. Individual notes have been prepared in accordance with Appendix 6 to Accounting Act and they meet its requirements. In the process of the audit no law-breaking has been identified.

An audit includes examining, primarily on a test basis, evidence supporting the amounts and disclosures in the financial statements, as well the items of settlements with the State. Concerning above, the discrepancies may occur between the results of the possible tax inspections, made by full, comprehensive method and the conclusions outlined in this memorandum.

The evaluation of the financial statements prepared for 2018 year is included in The Independent Auditor's Report on the financial statements, that is a separate document.

4 FINAL REMARKS

The information memorandum has been issued in 5 copies, including 4 for the Foundation.

The information memorandum contains 12 subsequently numbered pages, signed by the auditor.

The polish version of the information memorandum constitutes the original.


Signed on the Polish original

GRZEGORZ BŁASZKOWSKI
Certified Auditor, register no. 90085

BŁASZKOWSKI ADVISORY SERVICES

ul. Jeziorowa 57 D
03-991 Warsaw
Certified auditor's firm no. 3470

Warsaw, 18th June 2019