



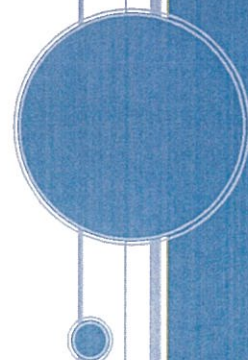
**FINANCIAL STATEMENTS AND  
REPORT OF INDEPENDENT AUDITORS  
YEAR ENDED DECEMBER 31, 2022**

**For**

**TRANSPARENCY INTERNATIONAL SLOVENIA  
-DRUŠTVO INTEGRITETA  
Vožarski pot 12  
1000 Ljubljana**

**IN Revizija d.o.o.**  
Tržaška 134, 1000 Ljubljana

Ljubljana, July 11, 2023



**TABLE OF CONTENTS:**

<b><i>INTRODUCTION</i></b>	<b>3</b>
Legal base for Audit	3
Presentation of the audited subject	3
<b><i>INDEPENDENT AUDITOR'S REPORT</i></b>	<b>5</b>
<b><i>FINANCIAL STATEMENTS</i></b>	<b>8</b>
Statement of financial position	8
Statement of profit or loss	9

## **INTRODUCTION**

### ***Legal base for Audit***

Based on the contract concluded with TRANSPARENCY INTERNATIONAL SLOVENIA - DRUŠTVO INTEGRITETA, Vožarski pot 12, 1000 Ljubljana, a non-governmental and non-profit organization, we have received an order to perform an audit of the financial statements for the year 2022, consisting of the balance sheet as of December 31, 2022, and the statement of profit and loss for the period from January 1, 2022, to December 31, 2022.

### ***Presentation of the audited subject***

Organization name	TRANSPARENCY INTERNATIONAL SLOVENIA-DRUŠTVO INTEGRITETA
Registered office	Vožarski pot 12, 1000 Ljubljana, Slovenia
Legal organizational form	Association, federation of associations
Registration number	4008219000
Tax number	SI57790507
Organization equity	EUR 10,300,000
Institutional sector	S.15000 (Non-profit institutions serving households )
Main activity	94.999 (Act.of oth.membership org. n.e.c.)
Bank Account	IBAN SI56 1010 0004 6449 609
Date of registration with the registering authority	02.03.2009
Representative	NEŽA GRASELLI, Representative

Transparency International Slovenia (TI Slovenia) is a non-governmental and non-profit organization holding the status of an organization in public interest awarded by the Slovenian Ministry of Public Administration. Since 2009, they have been part of the international network Transparency International, which fights for a world where power, politics, economy, civil society, and people's daily lives are not intertwined with corruption.

TI Slovenia achieves the purpose and objectives of its work through the development and implementation of preventive programs aimed at raising awareness among the professionals and the public at large about the needs and conditions for the development of high levels of integrity in society. TI Slovenia conducts objective assessments of the actual state of ethics, integrity, and corruption in the Republic of Slovenia, provide expert support and advice to individuals and legal entities in establishing integrity mechanisms in their immediate and broader environment. TI Slovenia works on preventing corruption, strengthening transparency and effectiveness in the public and private sectors, and particularly provide assistance to victims of corruption. TI Slovenia promotes and facilitates their cooperation with law enforcement authorities involved in the prevention, detection, and prosecution of corruption-related crimes, as well as assist in protecting witnesses in this field.

TI Slovenia typically carries out awareness programs through education and information campaigns targeting the general public, individuals, legal entities, and relevant government bodies. They also conduct research on the state of ethics, integrity, and corruption in society, collaborate with various domestic and international governmental and non-governmental organizations, and organize or participate in training sessions, lectures, roundtable discussions, and similar events. They organize various workshops, conferences, seminars, and other activities related to the fundamental purpose and objectives of their work.

In pursuing their purpose and objectives, the organization engages in various domestic and international projects, conducts research, and publishes publications in the field of their work.



## **INDEPENDENT AUDITOR'S REPORT**

Addressee: founders of the organization

### **TRANSPARENCY INTERNATIONAL SLOVENIA-DRUŠTVO INTEGRITETA**

#### ***Opinion***

We have audited the financial statements of the Organization **TRANSPARENCY INTERNATIONAL SLOVENIA-DRUŠTVO INTEGRITETA** which comprise the statement of financial position as at 31 December 2022, statement of profit and loss, statement of other comprehensive income, for the year then ended.

In our opinion, the accompanying financial statements in all material aspects give true and fair view of the financial position of the Organization **TRANSPARENCY INTERNATIONAL SLOVENIA-DRUŠTVO INTEGRITETA**, as at 31 December 2022, and its financial performance for the year then ended in accordance with Slovenian Accounting Standards.

#### ***Basis for Opinion***

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Organization in accordance with both the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (the IESBA Code) and the ethical requirements that are relevant to our audit of financial statements in Slovenia, and we have fulfilled out other ethical responsibilities in accordance with these requirements and the IESBA Code.

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

#### ***Other Information***

Management is responsible for other information. The other information comprises the Business report and financial report of **TRANSPARENCY INTERNATIONAL SLOVENIA-DRUŠTVO INTEGRITETA**, but does not include our auditor's report thereon.

Our opinion on financial statements does not refer to other information and we do not express any form of guarantee about them.

In connection with our audit of financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in audit, or otherwise appears to be materially misstated.

Based solely on the work required to be undertaken in the course of the audit of the financial statements and the procedure above, in our opinion:

- Other information in the Business Report and Financial Report is consistent with audited financial statements.
- Other information were prepared in accordance with the applicable legal requirements.
- Based on the knowledge and understanding of the organization and its environment that we obtained during the audit, we have not established any significantly false statements with regard to these other information.

### ***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 International Financial Reporting Standards as adopted by the EU 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 financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using of the going concerns basis of accounting, unless management either intends to liquidate the Organization, or to cease operations, or has no realistic alternative but to do so.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 ISAs 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the issue of the auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of financial statements including the disclosures and, whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**IN Revizija d.o.o.**  
**Tržaška cesta 134, Ljubljana**  
Certified auditor  
Robert Potočki

Ljubljana, on 11. of July 2023

  
Družba za revidiranje in svetovanje d.o.o.  
Ljubljana, Tržaška cesta 134



## FINANCIAL STATEMENTS

### Statement of financial position

(in EUR)	31.12.2022	31.12.2021
<b>Assets</b>		
Intangible assets, goodwill and long-term accrued and deferred asset items	0	0
Tangible fixed assets	0	0
Loans and deposits given	0	0
Other investments	0	0
Long-term trade receivables	0	0
Deferred tax assets	0	0
<b>Total non-current assets</b>	<b>0</b>	<b>0</b>
Inventories	0	0
Loans and deposits given	0	0
Trade and other receivables	4.311	1.160
Short-term accrued and deferred asset items	27.307	18.033
Cash	59.741	43.533
<b>Total current assets</b>	<b>91.360</b>	<b>62.726</b>
<b>TOTAL ASSETS</b>	<b>91.360</b>	<b>62.726</b>
<b>Equity</b>		
Capital	31.797	31.306
Revaluation surplus	0	0
<b>TOTAL CAPITAL</b>	<b>31.797</b>	<b>31.306</b>
<b>PROVISIONS</b>	<b>0</b>	<b>0</b>
<b>Liabilities</b>		
Long-term financial liabilities	0	0
Deferred tax liabilities	0	0
<b>Total non-current liabilities</b>	<b>0</b>	<b>0</b>
Short-term financial liabilities	0	0
Trade and other payables	11.005	12.639
Short-term accrued and deferred liability items	48.558	18.781
Long-term operating liabilities	0	0
<b>Total current liabilities</b>	<b>59.563</b>	<b>31.420</b>
<b>TOTAL LIABILITIES</b>	<b>59.563</b>	<b>31.420</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>91.360</b>	<b>62.726</b>



## Statement of profit or loss

(in EUR)	2022	2021
<b>Operating revenues</b>	<b>145.124</b>	<b>172.507</b>
<b>Other operating revenues (including revaluation operating revenue)</b>	<b>1.595</b>	<b>2.172</b>
<b>Operating expenses</b>	<b>(145.775)</b>	<b>(160.720)</b>
<b>Cost of goods, materials and services</b>	<b>(40.842)</b>	<b>(39.023)</b>
a.) Cost of goods and materials sold and cost of materiel consumed.	(90)	(433)
b.) Cost of services	(40.752)	(30.590)
<b>Labor costs</b>	<b>(104.762)</b>	<b>(121.534)</b>
a.) Payroll costs	(91.687)	(106.141)
b.) Social security costs (including pension insurance)	(13.074)	(15.392)
c.) Other labour costs	0	0
<b>Write-offs</b>	<b>0</b>	<b>0</b>
a.) Depreciation	0	0
b.) Revaluation operating expenses	0	0
<b>Other operating expenses</b>	<b>(171)</b>	<b>(163)</b>
<b>Operating result</b>	<b>944</b>	<b>13.958</b>
<b>Finance income from loans given</b>	<b>0</b>	<b>0</b>
<b>Finance income from trade receivables</b>	<b>0</b>	<b>270</b>
<b>Finance expenses on financial liabilities</b>	<b>0</b>	<b>0</b>
<b>Finance expenses on operating liabilities</b>	<b>(427)</b>	<b>(1)</b>
<b>Other revenue</b>	<b>0</b>	<b>1</b>
<b>Other expenses</b>	<b>0</b>	<b>(6)</b>
<b>Income tax</b>	<b>(18)</b>	<b>(611)</b>
<b>Deferred taxes</b>	<b>0</b>	<b>0</b>
<b>Net profit or surplus of revenues</b>	<b>499</b>	<b>13.611</b>

Ljubljana, 11.7.2023