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AUDIT REPORT ON FINANCIAL STATEMENT
(Joint-stock company "Fargona Dori-darmon" for 2020)

**SHAREHOLDERS
AND BOARD OF DIRECTORS
OF JOINT-STOCK COMPANY
OF "FARGONA DORI-DARMON"**

Denomination of an audited entity: Joint-stock company "Fargona Dori-darmon"

Address: 50, Al-Ferganiy Street, Fergana city of the Fergana Region.

Details of official registration: №457, 14.07.2014.

We have audited the accompanying financial statements of JSC "Fargona Dori-Darmon", compiled in accordance with International Financial Reporting Standards, and consisting of:

- Statement of financial position as of January 1, 2020 and December 31, 2020;
- Statement of Comprehensive Income for 2020;
- Statement of changes in equity as at 31 December 2020;
- Cash flow statement for 2020, as well as information on

Significant aspects of accounting policies and other explanatory information.

Responsibility of the management of the audited entity for financial reporting.

The management of the audited entity is responsible for the preparation and the reliability of these financial statements in accordance with International Financial Reporting Standards and the internal control system necessary for the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of the auditor.

Our responsibility is to express an opinion on the reliability of these financial statements based on our audit. We conducted our audit in accordance with national standards of Audit activity. These standards require compliance with applicable ethical standards, as well as planning and conducting the audit in such a way as to obtain reasonable assurance that the financial statements are free from material misstatement.

The audit included conducting an audit. Procedures aimed at obtaining audit evidence supporting the numerical indicators in the financial statements and the disclosure of information in it.

The choice of audit procedures is the subject of our judgment, which is based on the assessment of the risk of material misstatement of financial statements due to fraud or error.

In the process of assessing this risk, we reviewed the internal control system that ensures the formation of reliable financial statements in order to choose the appropriate audit procedures.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management of the audited entity, and evaluating the overall presentation of the financial statements.

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

In our opinion, the financial statements reflect reliably in all the financial position of Joint-stock company "Fargona Dori-darmon" as of December 31, 2020, its financial results and cash flows for the year 2020 in accordance with International Financial Reporting Standards.

Director of "HIMOYA-AUDIT" LLC:

B.U.Xamraliyev

Auditor:

A.Turgunboyev

