

SIMPARASTASI LESVOU (Stand by me Lesvos)

Civil non-profit Organization

General Commercial Registry 142228342000

Financial Statements for the period

1 January 2020 - 31 December 2020

Independent Auditor's Report

To the Administrator of the company " SIMPARASTASI LESVOU Stand by me Lesvos Civil Non-Profit Organization"

Opinion

We have audited the accompanying financial statements of the Organization "SIMPARASTASI LESVOU Stand by me Lesvos", which comprise of the balance sheet as per December 31st 2020, the income statement and a summary of significant accounting policies and other explanatory notes. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31st 2020, and of its financial performance for the year then ended and comply with statutory requirement of Law 4308/2014.

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as incorporated in the Greek Legislation. Our responsibilities, under those standards are described in the "Auditor's Responsibilities for the Audit of the financial statements" section of our report. During our audit, we remained independent of the Company, in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) as incorporated in the Greek legislation and the ethical requirements relevant to the audit of the financial statements in Greece and we have fulfilled our responsibilities in accordance with the provisions of the currently enacted law and the requirements of the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

These financial statements have been prepared in order for the Company to comply with its obligations arising from the Joint Ministerial Decision (JMD) number 10616/2020 (Government Gazette 3820/ B / 9-9-2020): "Determination of the operation of the "Register of Greek and of Foreign Non-Governmental Organizations (NGOs)" and the "Register of Members of Non-Governmental Organizations (NGOs)", which are active in matters of international protection, immigration and social integration within the Greek Territory"

Administrator's Responsibility for the Financial Statements

Administrator is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of Law 4308/2014 and for such internal control as Administrator determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, Administrator is responsible for assessing the

Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless, Administrator either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so. Administrator is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives 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 ISAs, as incorporated in Greek Legislation, 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 as incorporated in Greek Legislation, 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Administrator.
- Conclude on the appropriateness of Administrator'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 Company'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 disclosures 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 our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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 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.

Restriction of Use

This Report is addressed exclusively to the Administrator of the Company, in the context of compliance with its obligations by the Joint Ministerial Decision (JMD) number 10616/2020 (Government Gazette 3820 / B / 9-9-2020). Therefore, it may not be used for any other purpose or distributed to third parties other than their notification to the Ministry of Immigration and Asylum.

Moschato, April 12, 2021

The Certified Public Accountant



Drossos Dimitrios

Reg. No. SOEL 3137 Reg. No. ELTE 1264

AUDIT OPINION CERTIFIED AUDITORS L.T.D.

CHRISOSTOMOU SMIRNIS 79 18345 MOSCHATO

Reg. No. ELTE 043 Reg. No. SOEL. 175

SIMPARASTASI LESVOU Stand by me Lesvos			
Civil non-profit Organization			
Balance Sheet as of 31 December 2020 (Amounts in €)			
General Commercial Registry: 142228342000			
Assets		<u>2020</u>	<u>2019</u>
Fixed Assets		0,02	0,02
Less: Accumulated Depreciation	0,00		0,00
Impaired		0,02	0,02
Inventories		0,00	0,00
Debtors		0,00	0,00
Advances on account and income receivable		0,00	0,00
Other current assets		109.577,96	13.140,65
<i>Total Assets</i>		<i>109.577,98</i>	<i>13.140,67</i>
Equity and Liabilities			
Retained earnings		109.562,54	13.140,67
Long term Liabilities		0,00	0,00
Short term Liabilities		15,44	0,00
<i>Total Equity and Liabilities</i>		<i>109.577,98</i>	<i>13.140,67</i>

SIMPARASTASI LESVOU Stand by me Lesvos Civil non-profit Organization Profit & Loss Statement as of 31 December 2020 (Amounts in €) General Commercial Registry: 142228342000 Period 1 January 2020 - 31 December 2020			
	<u>2020</u>	-	<u>2019</u>
Turnover (net amount)	589.482,92		50.656,94
Other Income	0,00		0,00
Change in inventories	0,00		0,00
Purchases of inventories	0,00		0,00
Benefits to employees	-2.116,32		0,00
Depreciation and amortization	-2.768,00		0,00
Other losses and damages	-488.176,73		-37.516,27
Other profits	0,00		0,00
Interest and related accounts (Net amount)	0,00		0,00
Result before income taxes	<u>96.421,87</u>		<u>13.140,67</u>
Income taxes	0,00		0,00
Result after income taxes	<u><u>96.421,87</u></u>		<u><u>13.140,67</u></u>

The Administrator

AIVALIOTIS MICHAEL
ID Card No: AH 930183

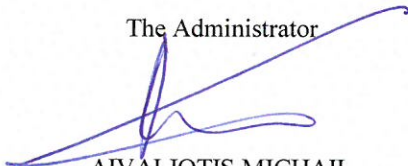
The Accountant

VALLIS CHARALAMBOS
ID Card No: X 921838
A' CLASS REG. NO.: A 23576

SIMPARASTASI LESVOU (Stand by me Lesvos)	
Notes to the Financial Statements	
According to the Greek GAP (for very small entities)	
Period ended 31 December 2020	
Name (Par. 3(α) Article 29)	SIMPARASTASI LESVOY (Stand by me Lesvos) Civil non-profit company
Legal form (Par. 3(β) Article 29)	Civil Non-profit Organization
Related period (Par. 3(γ) Article 29)	01.01.2020 - 31.12.2020
Company's Address (Par. 3(δ) Article 29)	Archipelagos 19, Lesvos O.B. 81100
General Commercial Registry (Par. 3(ε) Article 29)	Number: 142228342000
Going concern (Par. 3(στ) Article 29)	The entity operates on the assumption of continuing operations.
Liquidation (Par. 3(ζ) Article 29)	The entity has not been liquidated
Type of entity (Par. 3(η) Article 29)	Very small (Par. 2(α) of Article 1)
Preparation of Financial Statements (Par. 3(θ) Article 29)	The financial statements have been prepared according to law 4308/2014
Deviation of fulfillment the relevant layout Par.2 Article 16 (Par. 6 Article 29)	Not occurred
Financial commitments and guarantees (Par. 16 Article 29)	There are no financial commitments, guarantees or contingent liabilities that do not appear on the balance sheet.
Advances and loans to Members of the Board of Directors (Par. 25 Article 29)	No advances or loan were given to members of the Board of Directors
Financial Statements (Par. 34 Article 29)	Balance Sheet and Profit and loss Statement according to the type B.5 and B.6 of Appendix of Law 4308/2014 (Par. 7 of Article 16 law 4308/2014)
Acquisition of own shares (Par. 1(ιστ) Article 43α)	Not acquired

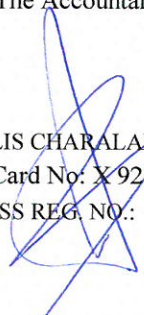
Article 30, paragr. 8, L. 4308/2014	According to the provisions of paragraph 8 of Article 30 of Law 4308/2014, the very small entities of paragraphs 2 (a) and 2 (b) of Article 1 that compile a summarized balance sheet (model B5) and a summarized statement of results (model B6), can provide the information in paragraphs 3, 6, 25 and 34 of Article 29, without having the obligation to provide the information in the remaining paragraphs of Article 29.
Notes	There is no share capital for the entity.

The Administrator



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