



DRUŽBA Z OMEJENO ODGOVORNOSTJO  
ZA TRGOVANJE Z ELEKTRIČNO ENERGIJO  
**EPS TRGOVANJE, d.o.o.**  
LJUBLJANA, Tivolska cesta 48  
Številka: 2057/16  
Datum: 23.5.2016

## INDEPENDENT AUDITOR'S REPORT

To the shareholder(s) of EPS Trgovanje d.o.o.

### Report on the financial statements

We have audited the accompanying financial statements of EPS Trgovanje d.o.o., which comprise the balance sheet as at 31 December 2015, the income statement, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's responsibility for the financial statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Slovenian Accounting Standards and the disclosure requirements of the Companies Act, 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.

#### *Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as 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.

**This version of our report is a translation from the original, which was prepared in Slovene. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.**

**PricewaterhouseCoopers d.o.o.**, Cesta v Kleče 15, SI-1000 Ljubljana, Slovenija  
T: +386 (1)5836 000, F: +386 (1) 5836 000, [www.pwc.com/si](http://www.pwc.com/si)  
Matriculation No.: 5717159, VAT No.: SI35498161

The company is entered into the company register at Ljubljana District Court under Insert no. 12156800 per resolution Srg. 200110427 dated 19 July 2001 and into the register of audit companies at the Slovene Institute of Auditors under no. RD-A-014. The registered share capital is EUR 34,802. The list of employed auditors with valid licenses is available at the company's registered office.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of EPS Trgovanje d.o.o. as at 31 December 2015, and its financial performance and its cash flows for the year then ended in accordance with Slovenian Accounting Standards.

Ljubljana, 19 May 2016

For and on behalf of PricewaterhouseCoopers d.o.o.

Ksenija Zver  
Certified Auditor

 PricewaterhouseCoopers d.o.o.  
6

## POROČILO NEODVISNEGA REVIZORJA

Družbeniku družbe EPS Trgovanje d.o.o

### Poročilo na računovodske izkaze

Revidirali smo priložene računovodske izkaze gospodarske družbe EPS Trgovanje d.o.o., ki vključujejo bilanco stanja na dan 31. decembra 2015, izkaz poslovnega izida, izkaz gibanja kapitala in izkaz denarnih tokov za tedaj končano leto ter povzetek bistvenih računovodskih usmeritev in druge pojasnjevalne informacije.

#### *Odgovornost poslovodstva za računovodske izkaze*

Poslovodstvo je odgovorno za pripravo in pošteno predstavitev teh računovodskih izkazov v skladu s Slovenskimi računovodskimi standardi in razkritji, predpisanimi z Zakonom o gospodarskih družbah, ter za tako notranje kontroliranje, kot je v skladu z odločitvijo poslovodstva potrebno, da omogoči pripravo računovodskih izkazov, ki ne vsebujejo pomembno napačne navedbe zaradi prevare ali napake.

#### *Revizorjeva odgovornost*

Naša odgovornost je izraziti mnenje o teh računovodskih izkazih na podlagi naše revizije. Revizijo smo opravili v skladu z Mednarodnimi standardi revidiranja. Ti standardi zahtevajo od nas izpolnjevanje etičnih zahtev ter načrtovanje in izvedbo revizije za pridobitev sprejemljivega zagotovila, da računovodski izkazi ne vsebujejo pomembno napačne navedbe.

Revizija vključuje izvajanje postopkov za pridobitev revizijskih dokazov o zneskih in razkritjih v računovodskih izkazih. Izbrani postopki so odvisni od revizorjeve presoje in vključujejo tudi ocenjevanje tveganj pomembno napačne navedbe v računovodskih izkazih zaradi prevare ali napake. Pri ocenjevanju teh tveganj prouči revizor notranje kontroliranje, povezano s pripravljanim in poštenim predstavljanjem računovodskih izkazov družbe, da bi določil okoliščinam ustrezne revizijske postopke, ne pa, da bi izrazil mnenje o uspešnosti notranjega kontroliranja družbe. Revizija vključuje tudi ovrednotenje ustreznosti uporabljenih računovodskih usmeritev in utemeljenosti računovodskih ocen poslovodstva kot tudi ovrednotenje celotne predstavitve računovodskih izkazov.

Verjamemo, da so pridobljeni revizijski dokazi zadostni in ustrezni kot osnova za naše revizijsko mnenje.

#### *Mnenje*

Po našem mnenju, so računovodski izkazi v vseh pomembnih pogledih resničen in pošten prikaz finančnega položaja družbe EPS Trgovanje d.o.o. na dan 31. decembra 2015 ter njenega poslovnega izida za tedaj končano leto v skladu s Slovenskimi računovodskimi standardi.

Ljubljana, 19. maj 2016

Za PricewaterhouseCoopers d.o.o.

Ksenija Zver  
Pooblaščenca revizorka



 PricewaterhouseCoopers d.o.o.

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Družba je vpisana v sodni register pri Okrožnem sodišču v Ljubljani s sklepom Srg. 200110427 z dne 19. 07. 2001 pod vložno številko 12156800 ter v register revizijskih družb pri Slovenskem inštitutu za revizijo pod številko RD-A-014. Višina vpisanega osnovnega kapitala je 34.802 EUR. Seznam zaposlenih revizorjev z veljavno licenco za delo je na voljo na sedežu družbe.

