

Poročilo neodvisnega revizorja

Družbenikom družbe EPS Trgovanje, d.o.o.

Poročilo o računovodske izkazih

Revidirali smo priložene računovodske izkaze gospodarske družbe EPS Trgovanje, d.o.o., ki vključujejo bilenco stanja na dan 31. decembra 2014 in izkaz poslovnega izida za tedaj končano leto ter povzetek bistvenih računovodske usmeritev in druge pojasnjevalne opombe.

Odgovornost poslovodstva za računovodske izkaze

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

Revizorjeva odgovornost

Naša odgovornost je izraziti mnenje o teh računovodske izkazih na podlagi 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 računovodske izkazi ne vsebujejo pomembno napačne navedbe.

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

Verjamemo, da so pridobljeni revizijski dokazi zadostna in ustreza podlaga za naše revizijsko mnenje.

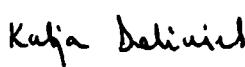
Mnenje

Po našem mnenju so računovodske izkazi v vseh pomembnih pogledih poštena predstavitev finančnega položaja gospodarske družbe EPS Trgovanje, d.o.o. na dan 31. decembra 2014 ter njenega poslovnega izida za tedaj končano poslovno leto v skladu s Slovenskimi računovodskimi standardi.

Poročilo o zahtevah druge zakonodaje

V skladu z zahtevo Zakona o gospodarskih družbah potrjujemo, da so informacije v poslovnu poročilu skladne s priloženimi računovodskimi izkazi.

**KPMG SLOVENIJA,
podjetje za revidiranje, d.o.o.**


Katja Dolinšek, ACCA
pooblaščena revizorka


Katarina Sitar Šuštar
partner

Independent Auditor's Report

To the Shareholders 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 2014 and the income statement 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 Slovene Accounting Standards, 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.

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 2014, and its financial performance for the year then ended in accordance with Slovene Accounting Standards.

Report on Other Legal and Regulatory Requirements

As required by the Slovenian Companies Act we herewith confirm that the information in the management report is in conformity with the accompanying financial statements

**KPMG SLOVENIJA,
podjetje za revidiranje, d.o.o.**

Katja Dolinšek, ACCA

Certified Auditor

Katarina Sitar Šuštar

Partner

Ljubljana, 21 April 2015

KPMG Slovenija, d.o.o.

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