

Independent auditor's report No. 17

(Summary of Financial Statement Audit Findings)

Opinion

On the part of Khodzhiakborov S., chief auditor of the audit organization of the Limited Liability Company "TTT-AUDIT". and auditor Kurbonov Alar (Auditor Qualification Certificate No. 05468 dated 08/15/2023, No.-06178 dated 02/26/2023) presented the financial position of the joint stock company "UZKIMESANOATLIOIHA" as of December 31, 2023, its financial results and cash flows for the year ended at that date, in all material respects in accordance with national financial reporting standards.

We have provided a statement of financial position of the Company as of December 31, 2023, a statement of income and loss for the year then ended, a statement of changes in equity, a statement of cash flows and a statement that we have audited the accompanying financial statements, which include a brief description of the significant provisions of the Policy and other explanatory information.

Reasons for comments

We conducted our audit in accordance with International Standards on Auditing (AXS-700). Our responsibilities under those standards are described in detail in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of this report. We have complied with the requirements and ethical rules of the International Ethics Standards Board for Accountants' (IEASC) Code of Ethics for Professional Accountants, regardless of society, related to the audit of financial statements, and those requirements and other obligations set forth in the IEASC Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Important Audit Issues

Significant audit matters are those matters that, in our professional judgment, are of most importance in the audit of the financial statements of the current period. These matters were considered during our audit of the financial statements and we do not express a separate opinion on these matters.

Responsibility of management and those authorized by corporate management to prepare financial statements.

Management is responsible for the preparation and fair presentation of the financial statements, the preparation of financial statements that are materially misstated, whether due to fraud or error, in accordance with IFRS, and the system of internal control adopted by management.



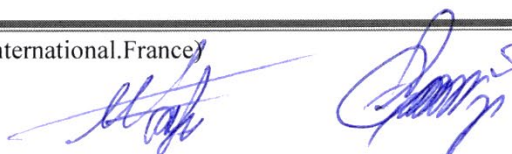
In preparing the financial statements, management is responsible for assessing the going concern of the company, disclosing information related to going concern when necessary, and reporting the going concern assumption unless the company ceases to operate, is suspended, or is otherwise affected by management. Those charged with governance are responsible for overseeing the preparation of a company's financial statements.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain assurance that the financial statements are free of material misstatement, whether due to fraud or error, and to express our auditor's opinion in our auditor's report. Reasonable assurance is a high degree of assurance that an audit conducted in accordance with ISAs does not necessarily guarantee that a material misstatement will be detected. Misstatements, whether due to fraud or error, are material if they, individually or in the aggregate, could influence the economic decisions of users of the financial statements.

As part of an audit in accordance with International Standards on Auditing, we apply professional judgment and professional skepticism throughout the audit. In addition, we do the following:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures to respond to those risks, and obtain audit evidence to provide a basis for the audit report. The risk of not detecting a material misstatement due to fraud is greater than the risk of not detecting a material misstatement due to error because the fraudster may have engaged in fraud, intentional error, misrepresentation, or override of internal controls;
- not in order to express his opinion on the effectiveness of the company's internal control system, but in order to develop appropriate audit procedures, the auditor checks the internal control system related to the preparation and reliable presentation of the financial statements of the business entity;
- assessing the acceptability of the accounting policies used and the validity of estimates calculated by the management of the business entity, as well as the presentation of financial statements;
- Based on the audit evidence obtained from accounting and management, we conclude that it is appropriate for management to rely on information that there are material uncertainties related to events and developments that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material misstatement exists, we focus on explaining the uncertainties in the financial statements in the auditor's report or change the auditor's report if the uncertainties cannot be explained. Our audit opinion is based on the audit evidence obtained. Future events and incidents may affect the Company's going concern.
- We evaluate the presentation of the financial statements, their structure and content, including disclosures, and whether the financial statements present fairly significant transactions and events.



We communicate with those charged with governance about the planning of the audit, the timing of the audit and any material weaknesses identified during the audit, including any weaknesses in internal control identified during the audit.

We also provide those charged with governance of UZKIMESANOATLOYIHA JSC with a statement that all ethical requirements related to audit independence have been met and inform those persons of all relationships and matters that may affect audit independence.

From the matters communicated to those charged with governance, we identify the most significant and substantive audit matters in the audit of the financial statements of the current period. We disclose key audit matters in our audit report unless disclosure of such matters is prohibited by law or otherwise, or in rare cases when we conclude that such matters should not be disclosed. Because it can be assumed that the negative consequences of such information outweigh the positive consequences.

Масъулияти чекланган жамият шаклидаги
«TTT-AUDIT» аудиторлик ташкилоти бош
директори, бош аудитор:

Бош аудитор

Аудитор



М.Х Ботиров

С.Хожиакбаров

А Курбонов

(Аудитор малака сертификати № 05052
Молия вазирлигидан 25.08.2017 йилда берилган.)