AGREED-UPON PROCEDURES REPORT
on the justification and lawfulness of the expenses incurred for the 21st International Anti-Corruption Conference

To the Special Investigation Service of the Republic of Lithuania

Purpose of this Agreed-Upon Procedures Report

Our report is intended solely to determine whether the expenses incurred for the 21st International Anti-Corruption Conference are justified, lawful, and properly documented, and therefore it may not be suitable for use for other purposes.

Responsibilities of Engaging Party and the Responsible Party

Engaging party - *UAB Raimda auditas* has confirmed that the agreed-upon procedures are appropriate for the purposes of the engagement.

Responsible Party - The Special Investigation Service of the Republic of Lithuania, as identified by the *Engaging party - UAB Raimda auditas*, is responsible for the subject matter to which the agreed-upon procedures relate.

Practitioner's Responsibilities

We performed the agreed-upon procedures engagement in accordance with International Standard on Related Services (ISRS) 4400 (Revised), "Agreed-Upon Procedures Engagements". During the engagement, we carried out the procedures agreed with *the Special Investigation Service of the Republic of Lithuania* and present the observations, which reflect the factual results of the procedures performed (see the table below).

We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, we might have identified other matters, which we would have reported.

Professional Ethics and Quality Control

We have complied with the ethical requirements set out in the *International Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants (including the International Independence Standards) (hereinafter – IESBA Code). We also comply with other ethical requirements related to the provisions of the Law on the Audit of Financial Statements and Other Assurance Services of the Republic of Lithuania. There are no independence requirements applicable to this engagement.

Our audit firm applies the International Standard on Quality Management 1 (ISQM 1), "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", and accordingly implements a comprehensive system of quality management control, including documented policies and procedures addressing compliance with ethical requirements, professional standards, and applicable legal or regulatory requirements.

Procedures and Findings

	Procedures	**Findings**
1	From the management of the *Responsible Party – the Special Investigation Service of the Republic of Lithuania* (hereinafter – *the Service*) – we received a detailed breakdown of expenses amounting to EUR 2,849.9 thousand, related to the 21st International Anti-Corruption Conference (hereinafter – *the Conference*) for the period from June 2023 to June 2025.	• We received 183 original documents from the management of *the Service*– purchase invoices directly related to the expenses incurred for *the Conference*. All 183 documents are properly recorded in *the Service's* accounting records and included in the financial reporting. • Expenses incurred during *the Conference* are appropriately classified and allocated to the relevant expense categories. • The most significant expenses incurred during *the Conference* were related to the organization of the event. • In the General Ledger (GL), the expenses are recorded in the correct period, in accordance with the accrual principle in the appropriate accounting period. • We have recalculated, inspected and compared the information in the original documents with the accounting records. No discrepancies were identified.
2	From the management of *the Service*, we received a list of contracts with the relevant suppliers, related to the organization of *the Conference*.	• We reviewed the most significant supplier contracts related to the organization of *the Conference*. • All reviewed contracts are properly drafted and correspond to the original documents for the services or goods provided.
3	From the management of *the Service*, we received bank statements related to the suppliers	• We reviewed the bank statements and reconciled them with the entries in the GL and with the settlements with suppliers. The entries matched, and no discrepancies were

	involved in the organization of *the Conference*.	identified. All entries were recorded properly and lawfully.
4	From the management of *the Service*, we received other documents related to the processes of organizing *the Conference*.	• We reviewed the *Memorandum* (a four-party signed document) as well as other related documents. We reconciled them with the GL and the bank statements. All transactions were documented properly, no discrepancies were identified. • We reviewed registration especially of significant amounts (two payments of EUR 280 thousand each). The entries were properly recorded, no discrepancies were identified. All transactions were recorded properly and lawfully.
5	From the management of *the Service*, we received statements of accountable persons with transactions related to the organization of *the Conference*.	• We reviewed all statements of accountable persons. The transactions related to *the Conference* are properly recorded in the financial statements and in the accounting software. • All transactions and expenses incurred are valid and lawful.

Auditor
Daiva Žumbakienė
Auditor's Certificate No. 000522

UAB Raimda Auditas
Audit Company Certificate No. 001395
Address: Karaliaus Mindaugo pr. 68-11, Kaunas

25 September 2025