TRANSLATION FROM LITHUANIAN
This is a translation of the Independent Auditor's Report originally issued in Lithuanian on 7 September 2026

INDEPENDENT AUDITOR'S REPORT

For Members of VšĮ Transparency International" Lietuvos skyrius

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of *VšĮ Transparency International" Lietuvos skyrius* (the Institution) which comprise the statement of financial position as at 31 December 2025 and the statement of financial performance for the year then ended, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institution as at December 31, 2025, and the financial results of its operations for the year then ended in accordance with the rules for the preparation and presentation of accounting and financial statements for non-profit limited liability legal entities.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institutions in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) together with the requirements of the Law on Audit of Financial Statements and Other Assurance Services of the Republic of Lithuania that are relevant to audit in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of Financial Statements and Other Assurance Services of the Republic of Lithuania and 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

The audit of the Institution's financial statements for the year ended 31 December 2024 was performed by another auditor, who expressed an unmodified opinion in the independent auditor's report dated 18 August 2025.

Other information

Other information includes information provided in the Institution's management report, but does not include the financial statements and our auditor's report thereon. Management is responsible for the presentation of the other information.

Our opinion on the financial statements does not include the other information and we do not express any form of assurance conclusion thereon, except as indicated below.

In performing our audit of the financial statements, our responsibility is to read the other information and consider whether there are material inconsistencies with the information provided in the financial statements or our knowledge based on the audit performed, and whether it is otherwise materially misstated. If, based on the work performed, we identify a material misstatement of the other information, we are required to disclose that fact. We have no related observations.

We are also required to evaluate whether the financial information provided in the Institution's management report is consistent with the financial statements for the same financial year and whether the management report has been prepared in accordance with applicable legal requirements. In our opinion, based on the work performed during the audit of the financial statements, in all material respects:

• The financial data presented in the institution's activity report are consistent with the data in the financial statements for the same financial year; and
• The institution's activity report was prepared in accordance with the requirements of the Description of the Procedure for Preparing the Activity Report of Non-Profit Legal Entities.

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Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting and financial reporting rules for non-profit limited liability legal entities, 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.

In preparing the financial statements, management is responsible for assessing the Institution'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 management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institution's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 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, 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 Institution's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management'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 Institution'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 Institution 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 shall communicate with those charged with governance 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.

Vilnius, 7 September 2026

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Audit company's certificate No. 001522

Responsible auditor
Dainius Vaičekonis
Auditor's certificate No. 310