



AGREED-UPON PROCEDURES REPORT

Addressee:

Members and Management of the Public Organization "YOUTH AGENCY FOR ADVOCACY OF ROMA CULTURE "ARKA"

In accordance with the Agreed-Upon Procedures Engagement Agreement No. 33-V dated June 8, 2026, we performed procedures regarding the financial information and taxation of activities with taxes and fees as stipulated by the tax legislation of Ukraine for the Public Organization "YOUTH AGENCY FOR ADVOCACY OF ROMA CULTURE "ARKA" (hereinafter referred to as the "Public Organization").

The financial documents subject to the performed procedures included:

- The Balance Sheet (Statement of Financial Position) as of the end of the day on December 31, 2025;
- The Statement of Financial Results for the period ending December 31, 2025;
- The Report on the Use of Income (Profits) of a Non-Profit Organization for the year 2025 ending on the specified date;
- Project reports;
- Supporting source documents evidencing the use of funds;
- Bank statements covering the project implementation period.

(hereinafter collectively referred to as the "annual financial statements" and "financial reports").

Purpose of this Agreed-Upon Procedures Report

This Agreed-Upon Procedures Report is intended solely to assist the Public Organization in determining whether the funds used under the projects implemented during 2025 were utilized in accordance with the requirements and objectives of the following grant agreements:

1. Charitable Grant Agreement No. OAK2303 dated March 1, 2023, for the implementation of the project *"Strengthening the Capacities of the Roma Community of Ukraine"*, supported by the International Charitable Foundation *Ukrainian Women's Fund*.
2. Grant Agreement No. 32.5.7801.0049.0 dated January 23, 2025, for the project *"Remembering Together"*, financed by Stiftung Erinnerung, Verantwortung und Zukunft (Foundation Remembrance, Responsibility and Future).
3. Grant Agreement No. 32.5.6P00.0215.0 dated July 23, 2025, for the project *"Preserving the Oral History of the Genocide of Roma in Ukraine. Establishment of an Oral History Archive of the Genocide of the Roma Population in Ukraine."*
4. Grant Agreement No. 32.5.6P00.0223.0 dated July 16, 2025, for the project *"Latsch o Diwes 2.0: Dialogue Between Generations. Support and Unity in Poltava and Dnipropetrovsk Regions"*, financed by Stiftung Erinnerung, Verantwortung und Zukunft (Foundation Remembrance, Responsibility and Future).

5. Grant Agreement for the project "*Preserving the Oral History of the Genocide of Roma in Ukraine*" / "*Safeguarding Oral History of the Genocide of Roma in Ukraine*", financed through funding provided by KONTAKTE-KOHTAKTbI e.V. Verein fuer Kontakte zu Landern der ehemaligen Sowjetunion.
6. **Agreement dated June 25, 2025**, for the project "*Invisible. Resilience: Past and Present of Roma Communities*", financed by the Embassy of the Federal Republic of Germany.
7. **Agreement on Support for the Organization's Statutory Activities**, financed by the Unitarian Universalist Service Committee (UUSC).

Responsibilities of the Engaging Party and the Responsible Party

The Public Organization "YOUTH AGENCY FOR ADVOCACY OF ROMA CULTURE "ARKA" has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The practitioner, as engaged by the Public Organization, is responsible for performing the agreed-upon procedures engagement in relation to the subject matter.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Public Organization and reporting the findings, which are the factual results of the agreed-upon procedures performed. 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.

If we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Management

We have complied with the relevant ethical requirements, including independence requirements, contained in the professional ethical standards applicable to agreed-upon procedures engagements. For the purposes of this engagement, there are no independence requirements with which we are required to comply.

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the International Auditing and Assurance Standards Board (IAASB). Accordingly, the firm maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Procedures Performed

We performed the procedures described below, which were agreed upon with the Public Organization, for the purpose of verifying the intended use of funds under the projects implemented during 2025.

At your request, we performed only the agreed-upon procedures and report solely the factual findings relating to the financial documents. This report is intended exclusively to assist the Public Organization in assessing the accuracy and compliance of the above-mentioned financial documents and project financial reports.

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

Audit Firm "Inkom - Audit"

Ukraine, 01010, Kyiv, Levandovska St., 4; phone: +38(093)-244-18-06

If we performed additional procedures, other matters might have come to our attention that would have been reported.

We performed the procedures agreed with you and listed below in relation to the annual financial statements and the financial reports prepared for the projects.

The following procedures were performed solely to assist Bankwatch in assessing whether the report has been prepared and funds have been used as intended, in accordance with the funding agreement.

- 1) We obtained a valid cooperation agreement between Bankwatch and the Beneficiary, signed by both parties, to ascertain whether:
 - the parties have concluded a valid cooperation agreement;
 - the terms of the cooperation agreement have been complied with;
 - the financial report of the program/project complies with the cooperation agreement.
- 2) We received the accounting documents of the Public Organization, the computer program on which the accounting was organized, and interviewed the contact person of the grantee, Romanyuk N.V., who provided accounting support, to determine the objectivity of the accounting.
- 3) We received the budget and action plan of the project that are approved by Bankwatch and performed the following:
 - comparison of actual figures to those planned in the budget;
 - check of explanations presence in the report on budget deviations;
- 4) We compared the financial figures presented in the financial section of the report with the project accounting data to determine whether the financial figures in the report match the accounting data. In addition, we compared the official bank statements relating to Grant Agreement with the accounting data as of 31.12.2025 and reconciled the amounts of income and expenditure with the accounting data as of 31.12.2025.
- 5) With respect to the expenditures presented in the reports, we performed the following procedures:
 - We verified that 100% of the total fees and remuneration paid to the project team were supported by duly signed agreements and contracts.
 - We verified that 100% of the agreed remuneration had been paid.
 - We verified that the amount reported for each expenditure item in the expenditure report agreed to the amount stated in the supporting documentation. All original supporting documents were examined.
 - We verified the consistency of the accounting records with the project financial reports.
 - We assessed the eligibility of expenditures with reference to the respective funding agreements and approved project budgets.
- 6) We interviewed Ms. N. V. Romaniuk and verified the following matters:
 - Whether any project funds had been used, even temporarily, for purposes other than those specified in the relevant project agreements.
 - What procedures the grant recipient applies for the retention and safeguarding of original documents relating to all valid material contracts (e.g., agreements with public authorities, lease agreements, rental agreements, and service contracts).
 - Whether any indications of fraud, corruption, money laundering, or terrorist financing had been identified in any form.
- 7) Based on the information obtained during the performance of the agreed-upon procedures, we assessed whether any deficiencies in the internal control system were identified that could be

considered significant in relation to the financing of the projects. If, during the performance of the agreed-upon procedures, we identified any inconsistencies between the financial section of a report and other sections of that report, we reported our observations accordingly.

Our Findings Are Presented Below:

- 1) In relation to Procedure 1, we found that:
 - The parties had entered into valid cooperation agreements and contracts.
 - Based on our observations during the engagement, the terms and conditions of the agreements were complied with.
- 2) In relation to Procedure 2, we found that:
 - The accounting records for the projects were maintained using the accounting software 1C: Accounting, Version 8, which provides a double-entry bookkeeping system and enables the monitoring and control of accounting entries through various accounting registers generated by the software.
- 3) In relation to Procedure 3, we obtained the project budgets. We verified that the actual figures reported in the financial reports were consistent with the approved budgets and did not contain variances exceeding 15%.
- 4) In relation to Procedure 4, we reconciled the project accounting records with the financial sections of the reports and found that:
 - Funds received agreed with the amounts recorded in the accounting records and reported in the financial reports.
 - Expenditures incurred agreed with the amounts recorded in the accounting records and reported in the financial reports.
- 5) In relation to Procedure 5, we found that:
 - One hundred percent (100%) of the total remuneration paid to the project team was supported by duly executed agreements. We verified that 100% of the agreed remuneration had been paid.
 - The expenditures examined were supported by appropriate supporting documentation.
 - The audit trail from the accounting records to the project financial reports was adequate and complete.
 - We found that the expenditures had been approved in accordance with the grant recipient's reports. In respect of the expenditures examined, we assessed that they were incurred in compliance with the terms and conditions of the relevant grant agreements.
 - We did not identify any indications that the expenditures reviewed were ineligible under the respective funding agreements or project budgets.
- 6) In relation to Procedure 6, we interviewed Ms. N. V. Romaniuk and found that:
 - Project funds were not used, even temporarily, for purposes other than those specified in the relevant project agreements.
 - The grant recipient entered into service and procurement contracts and monitored their implementation, obtaining services and goods in accordance with the supporting documentation.
 - No indications of fraud, corruption, money laundering, or terrorist financing in any form were identified.
- 7) In relation to Procedure 7, we emphasize that, based on the information obtained during the performance of the agreed-upon procedures, we did not identify any deficiencies in internal control

that could be considered significant with respect to the financing of the projects. Furthermore, we did not identify any inconsistencies between the financial sections of the reports and the other sections of those reports.

As the procedures described above do not constitute either an audit or a review conducted in accordance with the International Standards on Auditing (ISAs) or the International Standards on Review Engagements (ISREs), we do not express an audit opinion or a review conclusion on the information referred to above.

If we performed additional procedures, or had we conducted an audit or a review of the financial information in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the purpose described in the second paragraph of this report and should not be used for any other purpose. This report, in whole or in part, may not be copied, reproduced, or distributed to third parties without prior authorization, except where required by law or the terms of the relevant funding agreements. This report is a public document, except for any commercial, professional, or other confidential information that has been clearly identified by the recipient as confidential. Our report relates solely to the financial information and reports described above and does not extend to the recipient's complete financial statements.

Main information about the Legal Entity

Full name of the legal entity and abbreviated name if available	Public Organization "YOUTH AGENCY FOR ADVOCACY OF ROMA CULTURE "ARKA"
Full and abbreviated name of the legal entity in English if available	"YOUTH AGENCY FOR ADVOCACY OF ROMA CULTURE 'ARKA'"
Organizational and legal form	PUBLIC ORGANIZATION
Identification code of the legal entity	Code in Unified State Register of Enterprises and Organizations of Ukraine: 42142139
Location of the legal entity	14 Pidhirna Street, Kremenchuk, Poltava Region, 39600, Ukraine
Types of activity	94.99 Activities of other membership organizations n.e.c.
Information on the management bodies of the legal entity	General meeting of members of the organisation;
Surname, name, patronymic, date of election (appointment) of persons that are elected (appointed) to the management body of the legal entity, authorized to represent the legal entity in relationships with third parties, or persons who have the right to perform actions on behalf of the legal entity without a power of attorney, including signing contracts and information on presence of restrictions with regard to representation on behalf of the legal entity	Yakovenko Volodymyr Pavlovych – Head since 01.04.2020
Date of state registration, date and number of the entry in the Unified State Register on inclusion in the Unified State Register of information about the legal entity – if the state registration of the legal	Tomenko Nataliia Mykolaivna – Authorized Signatory (authorized to act on behalf of the legal entity, including signing contracts, etc.,

entity was carried out before the entry into force of the Law of Ukraine "On State Registration of Legal Entities and Individual Entrepreneurs"	in accordance with the Charter) since 01.04.2020
Location of the registration file	Date of registration: 17.05.2018 Registration number: 1 585 102 0000 010318 Executive Committee of the Kremenchuk City Council, Poltava Region
Contact information of the legal entity	Phone: +38093 949 99 59 E-mail: YNGO.ARKA@gmail.com https://arca.org.ua

Main information about the audit firm

In accordance with the requirements of Article 14 of the Law of Ukraine "On the Audit of Financial Statements and Auditing Activities", we provide basic information about the audit entity that conducted the audit:

Full name:	PRIVATE ENTERPRISE AUDIT FIRM "INKOM-AUDIT"
EDRPOU code	25203158
Address and actual location	Ukraine, 01010, Kyiv, Levandovska St., 4
Registration data:	Pechersk District State Administration in the city of Kyiv Date of state registration: 01.10.1997 Date of record: 11.08.2005 Record number: 1 070 120 0000 011501
Information on inclusion in the Register of Auditors and Audit Entities	Included in the Register of Auditors and Audit Entities under No. 1824, approved by the decision of the Audit Chamber of Ukraine No. 98 dated January 26, 2001
Head of the company	Karas Oleksandr Anatoliyovych
Contact phone number	+38(093)-244-18-06

Basic information on the terms of the audit agreement:

Date and number of the audit agreement

Agreement №33 -V dated 08.06.2026

Start date and end date of the audit

June 08, 2026 – June 23, 2026

Practicing specialist

Included in the Register of Auditors and Audit Entities and Audit Entities under No. 101856

V.M. Seniuta

On behalf of the audit firm Director of PE AF "INKOM-AUDIT"

O.A. Karas

Included in the Register of Auditors and Audit Entities under No. 101907

Ukraine, 01010, Kyiv, Levandovska St., 4

June 23, 2026

Audit Firm "Inkom-Audit"

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