



Shape the future
with confidence

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Juridinio asmens kodas 110878442
PVM mokėtojo kodas LT108784411
Juridinių asmenų registras

Code of legal entity 110878442
VAT payer code LT108784411
Register of Legal Entities

19 March 2026

[...]

[...]

AML A002308080
2026/03-13/ASU/LT

Elektrum Lietuva UAB
Lvivo g. 21A, LT-09313 Vilnius
Company code 301506046
VAT code LT100003800414

Dear [...],

This is the 1st Amendment of Engagement letter No. 2025/03-7/ASU/LT, dated 26 March 2025 has been engaged to audit and report on the financial statements of Elektrum Lietuva UAB (the “Company”) and consolidated financial statements for the year ended **31 December 2025 and 2026**. Both parties to this Agreement, EY and the Company, may be referred to hereinafter as the “Parties” or individually as a “Party”.

The paragraphs 3 and 29 are being changed to:

“3. EY will perform an audit of the following financial statements (hereinafter, financial statements):

- a) Audit of the Company’s financial statements for the year ended **31 December 2025 and 2026** presented in conformity with the International Financial Reporting Standards (IFRS) in Lithuanian and English language, in accordance with International Standards on Auditing as published by the International Federation of Accountants (ISA).
- b) Audit of the Company’s consolidated financial statements for the year ended **31 December 2025 and 2026** presented in conformity with the International Financial Reporting Standards (IFRS) in Lithuanian and English language, in accordance with International Standards on Auditing as published by the International Federation of Accountants (ISA).”

“29. The fee for the work:

- Statutory audit – 27 891 EUR excluding VAT;
- Consolidation audit – 9 940 EUR excluding VAT.”

The paragraph 25 is being changed to:

“25. The audit team will comprise the following specialists:

[...]

[...]

This letter does not amend any other information specified in the Agreement unless it is separately addressed in this amendment, and all other terms of the Agreement remain in force.

* * *

We appreciate the opportunity to be of assistance to the Company. If this Agreement accurately reflects the terms and conditions on which the Company has agreed to engage us, please sign below on behalf of the Company and return it to EY.

Sincerely Yours,



**Shape the future
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(electronically signed)

[...]
[...]

Ernst & Young Baltic UAB
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IBAN LT777290099046599309
SWIFT code INDULT2X
Bank code 72900
AS „Citadele banka“ Lietuvos filialas

Agreed and accepted by:

(electronically signed)

[...]
[...]

[...]
[...]

Elektrum Lietuva UAB
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