

## AGREED-UPON PROCEDURES REPORT ON FINANCIAL INFORMATION

To the General Assembly of Federata Shqiptare e Notit ("FSHN")

### Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting the General Assembly in determining whether FSHN is compliant with **World Aquatics**, formerly known as Federation Internationale de Natation ("FINA"), Olympic Aquatic Support Programme ("OASP") requirements for the year 2023 timeframe and may not be suitable for any other purpose.

### Responsibilities of FSHN

FSHN has acknowledged that the agreed-upon procedures are appropriate for the purpose of this engagement.

FSHN is responsible for the subject matter on which the agreed-upon procedures are performed.

### Auditor'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 FSHN, 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.

The 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, other matters might have come to our attention that would have been reported.

### *Professional Ethics and Quality Control*

We have complied with the ethical requirements in International Ethics Standards Board for Accountants' International Code of Ethic for Professional Accountants ("IESBA Code"). We are independent of FSHN in accordance with relevant requirements in Albania (IEKA Code) and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Procedures and Findings

We have performed the procedures described below, which were agreed upon, FSHN compliance with World Aquatics OASP requirements for the year 2023 timeframe.

Sr.no	Procedures	Findings
1	Inspect whether FSHN has complied with the World Aquatics OASP Guidelines for the year 2023.	No exceptions were found.
2	Confirm the proper use of funds provided by World Aquatics.	No exceptions were found.
3	Inspect the projects during the year 2023 are in compliance with the objectives and agreed projects specified in the Confirmation Form.	No exceptions were found.

Fatbardha Shtrepi  
Statutory Auditor

*Fatbardha Shtrepi*  
*Fatbardha*



RSM Albania Sh.p.k  
Tirana, 07 October 2024