

Special-Purpose Project Financial Statements

“The State Export-Import Bank of Ukraine” Joint Stock Company

Additional Financing for COVID-19 Response under the Access to Long Term Finance Project

*As of 10 October 2024 and for the period
from 26 April 2022 to 10 October 2024*

Together with Independent Auditor's Report

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Independent Auditors' Report

To the Management Board of “The State Export-Import Bank of Ukraine” Joint Stock Company

Opinion

We have audited the special-purpose project financial statements of Additional financing for COVID-19 response under the Access to Long Term Finance Project administered by “The State Export-Import Bank of Ukraine” Joint Stock Company (“the Bank”) and financed under the Loan Agreement #9254-UA (“the Loan Agreement”) between the Bank and the International Bank for Reconstruction and Development (“the IBRD”), which comprise:

- summary of funds received for the period from the Loan Agreement effectiveness, 26 April 2022, to 10 October 2024;
- summary of expenditures for the period from the Loan Agreement effectiveness, 26 April 2022, to 10 October 2024;
- statement of designated account for the period from the Loan Agreement effectiveness, 26 April 2022, to 10 October 2024;
- summary of statement of expenditures for the period from the Loan Agreement effectiveness, 26 April 2022, to 10 October 2024; and
- notes, comprising material accounting policies and other explanatory information

(“the special-purpose project financial statements”).

In our opinion, the accompanying special-purpose project financial statements are prepared in all material respects, in accordance with the basis of preparation described in Note 2 to the special-purpose project financial statements.

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 *Auditors' Responsibilities for the Audit of the Special-Purpose Project Financial Statements* section of our report. We are independent of the Bank in accordance with the ethical requirements that are relevant to our audit of the special-purpose project financial statements in Ukraine, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

We draw attention to Note 2 to the special-purpose project financial statements, which describes the basis of accounting. The special-purpose project financial statements are prepared to assist the Bank to comply with the financial reporting provisions referred to above. As a result, the special-purpose project financial statements may not be suitable for another purpose. Our report is intended solely for

Private Joint-Stock Company “KPMG Audit”

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PJSC “KPMG Audit”, a company incorporated under the Laws of Ukraine, a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Registration No. 31032100 in the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations.

Registration No. 2397 in the Register of Auditors and Auditing Entities.



the Bank and the IBRD and should not be used by parties other than the Bank and the IBRD. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Special-Purpose Project Financial Statements

Management is responsible for the preparation of the special-purpose project financial statements in accordance with basis of preparation described in Note 2 to special-purpose project financial statements, for determining the acceptability of the basis of accounting, and for such internal control as management determines is necessary to enable the preparation of special-purpose project financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Special-Purpose Project Financial Statements

Our objectives are to obtain reasonable assurance about whether the special-purpose project financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 special-purpose project 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 special-purpose project 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 Bank's internal control.
- Evaluate the appropriateness of accounting policies used by management.

We 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.



The engagement partner on the audit resulting in this independent auditors' report is:



Yulia Tereshchenko
Registration No. 101451 in the Register of Auditors and Auditing Entities
Deputy Director

PJSC “KPMG Audit”

10 December 2024

Kyiv, Ukraine

Summary of Funds Received
For the period 26 April 2022 to 10 October 2024
(in US dollars)

	2022-2024	For the period 26 April 2022 to 10 October 2024
FINANCING RECEIVED:		
IBRD financing:		
Designated Account payments	99,750,000	99,750,000
Front end fee (Note 3)	—	250,000
Total IBRD financing	99,750,000	100,000,000

Signed and authorized for release on behalf of the Management Board on 10 December 2024

Chairman of the Management Board



Viktor Ponomarenko

Summary of Expenditures
for the period from 26 April 2022 to 10 October 2024
(in US dollars)

Names of counterparties*	10 October 2024	For the period from 26 April 2022 to 10 October 2024
Category 1:		
Sub-loans to:		
JSC “Ukreximbank”	99,750,000	99,750,000
Sub-loan 1	8,869,142	8,869,142
Sub-loan 2	3,185,827	3,185,827
Sub-loan 3	1,109,892	1,109,892
Sub-loan 4	820,376	820,376
Sub-loan 5	1,238,457	1,238,457
Sub-loan 6	1,649,994	1,649,994
Sub-loan 7	546,917	546,917
Sub-loan 8	693,330	693,330
Sub-loan 9	3,948,361	3,948,361
Sub-loan 10	824,237	824,237
Sub-loan 11	1,754,359	1,754,359
Sub-loan 12	1,488,191	1,488,191
Sub-loan 13	94,890	94,890
Sub-loan 14	1,641,829	1,641,829
Sub-loan 15	149,068	149,068
Sub-loan 16	325,172	325,172
Sub-loan 17	1,031,662	1,031,662
Sub-loan 18	93,536	93,536
Sub-loan 19	1,640,752	1,640,752
Sub-loan 20	1,891,114	1,891,114
Sub-loan 21	408,821	408,821
Sub-loan 22	133,654	133,654
Sub-loan 23	117,587	117,587
Sub-loan 24	1,093,835	1,093,835
Sub-loan 25	658,033	658,033
Sub-loan 26	54,692	54,692
Sub-loan 27	7,050,000	7,050,000
Sub-loan 28	10,000,000	10,000,000
Sub-loan 29	398,858	398,858
Sub-loan 30	249,000	249,000
Sub-loan 31	9,648,981	9,648,981
Sub-loan 32	704,826	704,826
Sub-loan 33	1,638,804	1,638,804
Sub-loan 34	7,000,000	7,000,000
Sub-loan 35	1,395,934	1,395,934
Sub-loan 36	246,711	246,711
Sub-loan 37	547,087	547,087
Sub-loan 38	342,179	342,179
Sub-loan 39	4,478,846	4,478,846
Sub-loan 40	5,430,035	5,430,035
Sub-loan 41	424,215	424,215
Sub-loan 42	82,038	82,038
Sub-loan 43	218,952	218,952
Sub-loan 44	136,729	136,729
Sub-loan 45	1,236,604	1,236,604
Sub-loan 46	374,766	374,766
Sub-loan 47	10,000,000	10,000,000
Sub-loan 48	1,118,461	1,118,461
Sub-loan 49	1,221,224	1,221,224
Sub-loan 50	342,022	342,022
Total sub-loans	99,750,000	99,750,000

The accompanying notes are an integral part of these special-purpose project financial statements

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Names of counterparties*	10 October 2024	For the period from 26 April 2022 to 10 October 2024
Category 2:		
Front end Fee (Note 3)	—	250,000
Total Project Expenditures	99,750,000	100,000,000

* For publication purposes, names of counterparties were hidden to meet confidentiality requirements

Statement of Designated Account
for the period from 26 April 2022 to 10 October 2024
(in US dollars)

Account name	Ukreximbank World Bank account	
Related loan	9254-UA	
Currency	US dollars	
Balance as at 26 April 2022 – principal		<u>–</u>
Balance as at 26 April 2022 – interest		<u>–</u>
Add:		
Advance payment	99,750,000	
IBRD replenishments	–	
Total interest earnings	–	
		<u>99,750,000</u>
Deduct:		
Sub-loans disbursed	(99,750,000)	
Total interest accumulated	–	
Bank commissions	–	
		<u>(99,750,000)</u>
Balance as at 10 October 2024 – principal		<u>–</u>
Balance as at 10 October 2024 – interest		<u>–</u>

Summary of Statement of Expenditures
for the period from 26 April 2022 to 10 October 2024
(in US dollars)

Application No.	Date of application	Category 1	Category 2	Designated Account	Description
AF-ALTF-EXIM01	4-Jan-2023		–	20,568,387	Advance to Designated Account
AF-ALTF-EXIM02	22-Jun-2023		–	16,988,468	Advance to and Documentation of Designated Account
AF-ALTF-EXIM03	30-Aug-2023		–	12,973,788	Advance to and Documentation of Designated Account
AF-ALTF-EXIM04	21-Nov-2023		–	9,787,725	Advance to and Documentation of Designated Account
AF-ALTF-EXIM05	1-Dec-2023		–	9,308,170	Advance to and Documentation of Designated Account
AF-ALTF-EXIM06	18-Dec-2023		–	20,187,428	Advance to and Documentation of Designated Account
AF-ALTF-EXIM07	20-Dec-2023		–	9,936,034	Advance to and Documentation of Designated Account
AF-ALTF-EXIM08	7-Mar-2024	4,157,915	–	–	Documentation of prior advance to Designated Account
AF-ALTF-EXIM09	24-Apr-2024	4,452,230	–	–	Documentation of prior advance to Designated Account
AF-ALTF-EXIM10	3-Sep-2024	5,547,770	–	–	Documentation of prior advance to Designated Account
AF-ALTF-EXIM11	10-Oct-2024	8,395,934	–	–	Documentation of prior advance to Designated Account
Total for the period ended 10 October 2024		22,553,849	–	99,750,000	

The accompanying notes are an integral part of these special-purpose project financial statements

1. General Information

The Additional Financing for COVID-19 Response under the Access to Long Term Finance Project (further referred as the “AF for ALTF” or the “Project”) is administered by the State Export-Import Bank of Ukraine (the “Borrower”, “Ukreximbank” or the “Bank”) under a Loan Agreement with the International Bank for Reconstruction and Development (the “IBRD”). The amount of the Loan Agreement #9254-UA dated 7 June 2021 (the “Loan Agreement”) is USD 100,000,000. The Loan Agreement became effective on 26 April 2022 (the Loan Agreement effectiveness).

The objective of the Project is to improve access to long term finance for export oriented small and medium enterprises.

2. Accounting Policies

Basis of preparation

The AF for ALTF special-purpose project financial statements have been prepared in accordance with accounting policies listed below with references to the terms of reference «FOR THE AUDIT OF THE ADDITIONAL FINANCING FOR COVID-19 RESPONSE UNDER THE ACCESS TO LONG TERM FINANCE PROJECT AS AT 30 JUNE 2024 (OR DATE OF THE LAST TRANSACTION FROM THE DESIGNATE ACCOUNT IF HAPPENS LATER) AND FOR THE PERIOD FROM 26 APRIL 2022 TO 10 OCTOBER 2024» issued by the IBRD (the “TOR”).

The AF for ALTF special-purpose project financial statements have been prepared on a cash basis in respect of loan funds received from the IBRD and issued loans to selected beneficiary enterprises. Special-purpose financial statements have been prepared for the period from the Loan Agreement effectiveness to 10 October 2024.

Revenue and expenses of the AF for ALTF are accounted for by the Bank on an accrual basis in its general purpose financial statements and are not recognised in these AF for ALTF special-purpose project financial statements.

To comply with the requirements of TOR, , the following specific schedules have been included as part of these AF for ALTF special-purpose project financial statements:

- Summary of Funds received for the period from 26 April 2022 to 10 October 2024;
- Summary of Expenditures for the period from 26 April 2022 to 10 October 2024;
- Statement of Designated Account for the period from 26 April 2022 to 10 October 2024;
- Summary of Statement of Expenditures for the period from 26 April 2022 to 10 October 2024.
- Supplemental Information on Sub-projects;

In addition, with respect to Statement of Expenditures (“SOEs”) for the period from 26 April 2022 to 10 October 2024, adequate supporting documentation has been maintained to support claims to the IBRD for replenishments of expenditures incurred. Expenditures claimed for replenishment under the SOE procedure were eligible for financing under the Loan Agreement #9254-UA.

The special-purpose project financial statements are prepared to assist the Bank to comply with the financial reporting provisions referred to above. As a result, the special-purpose project financial statements may not be suitable for another purpose. These special-purpose project financial statements are intended solely for the Bank and the IBRD and should not be used by parties other than the Bank and the IBRD.

Reporting currency

These special-purpose project financial statements are presented in US dollars (“US dollars”) unless otherwise indicated. Transactions in other currencies are recognised in the reporting currency at the rate of exchange ruling at the date of the transaction.

3. IBRD Financing

International Bank for Reconstruction and Development financing is provided through Loan Agreement #9254-UA dated 7 June 2021 between the IBRD, as the Lender, and Ukreximbank, as the Borrower. The loan is guaranteed by the Ukrainian

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Government. Ukreximbank, as the Borrower, assumed certain obligations under the Loan Agreement, including an obligation to comply with the applicable prudential regulations of the National Bank of Ukraine (the “NBU”) throughout the Project implementation period. In 2023 Ukreximbank breached some prudential regulations of the NBU and received a consent from the IBRD to waive these requirements until 31 December 2023.

The Borrower paid to the IBRD a front end fee in the amount equal to 0.25% of the amount of the loan. On the date of the Loan Agreement becoming effective the IBRD, on behalf of the Borrower, withdrew from the loan account and paid to itself the front end fee of USD 250,000 not using Designated Account.

According to the Loan Agreement, the interest rate is calculated as the Reference Rate for the Loan Currency plus the Variable Spread. On 1 January 2022, the IBRD switched from the LIBOR rate to the SOFR rate. Accordingly, the loan is subject to a weighted average monthly SOFR rate, which is reviewed once a month, amendment of the Variable Spread takes place on the interest payment date. The interest is paid on 15 February and 15 August each year. The principal is to be paid by installments semi-annually on 15 February and 15 August beginning on 15 August 2025 through 15 August 2040. On 25 April 2023 the closing date of the AF for ALTF was changed from 30 March 2022 to 31 December 2023. The closing date is the date specified in the Loan Agreement, after which the IBRD may, by notice to the Borrower, terminate the right to make withdrawals. On 29 April 2024 the disbursement deadline date of AF for ALTF was established 30 June 2024.

The Project consists of the following:

Part A. Credit facility to provide financing to export oriented SMEs:

- (i) Ukreximbank on-lending through Participating Financial Institutions (the “PFI”).

The establishment and operation of a credit facility within Ukreximbank for the provision of financing (through Subsidiary Financing Agreements) to selected PFIs to provide financing (through Sub-financing) to private export oriented SMEs to finance the cost of carrying out Sub-projects.

- (ii) Ukreximbank direct lending as PFI.

The establishment and operation of a credit facility within Ukreximbank for the provision of Sub-loans to private export oriented SMEs to finance the cost of carrying out Sub-projects.

The table below sets forth the categories of items to be financed out of the proceeds of the loan:

Category	Description of Category	Part of the Project
(1)	Sub-Loans	Part A
(2)	Front end Fee	–

Details of the IBRD financing as at 10 October 2024 are as below:

	Total line of credit	Amounts disbursed	Amounts undisbursed
Sub-Loans	99,750,000	99,750,000	–
Front end Fee	250,000	250,000	–
Balance of Designated Account	–	–	–
Total	100,000,000	100,000,000	–

4. Reconciliation of Amounts Shown as Received from the IBRD to Actual Expenditures Incurred

The supporting schedule to the reconciliation of amounts shown as received from the IBRD to actual expenditures of the ALTF as at 10 October 2024 is as follows:

	Category 1	Category 2	Designated Account	Total
Accounted according to the IBRD data	99,750,000	250,000	–	100,000,000
According to the Bank data	99,750,000	250,000	–	100,000,000
Difference*	–	–	–	–

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5. Supplemental Information on Sub-projects

Information regarding sub-projects agreed for financing for the period from 22 April 2022 to 10 October 2024:

Sub-project*	Description of sub-project	Amount of sub-project	Disbursed sub-project amount	Activity	Correspondence with acceptance criteria	Methodology of purchase within sub-project	Ecological category	Participating Bank
Sub-project 1	Working capital (purchase of raw materials)	8,869,142	8,869,142	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 2	Working capital (purchase of raw materials)	3,185,827	3,185,827	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 3	Investment (purchase of equipment) & Working capital (purchase of raw materials)	1,109,892	1,109,892	Transport	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 4	Working capital (purchase of raw materials)	820,376	820,376	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 5	Working capital (purchase of raw materials)	1,238,457	1,238,457	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 6	Working capital (purchase of raw materials)	1,649,994	1,649,994	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 7	Working capital (purchase of raw materials)	546,917	546,917	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 8	Investment (purchase of equipment)	693,330	693,330	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 9	Working capital (purchase of raw materials)	3,948,361	3,948,361	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 10	Working capital (purchase of raw materials)	824,237	824,237	Toys production	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 11	Working capital (purchase of raw materials)	1,754,359	1,754,359	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 12	Investment (purchase of equipment)	1,488,191	1,488,191	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 13	Investment (purchase of equipment)	94,890	94,890	Transport services	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 14	Working capital (purchase of raw materials)	1,641,829	1,641,829	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 15	Working capital (purchase of raw materials) & Investment (purchase of equipment)	149,068	149,068	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 16	Working capital (purchase of raw materials)	325,172	325,172	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 17	Working capital (purchase of raw materials)	1,031,662	1,031,662	Production of ironing boards, clothes dryers and household ladders	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 18	Investment (purchase of equipment)	93,536	93,536	Transport services	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 19	Working capital (purchase of raw materials)	1,640,752	1,640,752	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 20	Working capital (purchase of raw materials) & Investment (purchase of equipment)	1,891,114	1,891,114	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”

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Sub-project*	Description of sub-project	Amount of sub-project	Disbursed sub-project amount	Activity	Correspondence with acceptance criteria	Methodology of purchase within sub-project	Ecological category	Participating Bank
Sub-project 21	Working capital (purchase of raw materials)	408,821	408,821	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 22	Investment (purchase of equipment)	133,654	133,654	Production of drilling tools	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 23	Working capital (purchase of raw materials)	117,587	117,587	Production of thread	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 24	Working capital (purchase of raw materials)	1,093,835	1,093,835	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 25	Working capital (purchase of raw materials)	658,033	658,033	Car servicing	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 26	Working capital (purchase of raw materials)	54,692	54,692	Wood processing	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 27	Working capital (purchase of raw materials)	7,050,000	7,050,000	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 28	Working capital	10,000,000	10,000,000	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 29	(purchase of raw materials)	398,858	398,858	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 30	Working capital (purchase of raw materials)	249,000	249,000	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 31	Investment (purchase of equipment)	9,648,981	9,648,981	Gypsum production	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 32	Working capital (purchase of raw materials)	704,826	704,826	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 33	Working capital (purchase of raw materials) & Investment (purchase of equipment)	1,638,804	1,638,804	Transport services	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 34	Working capital (purchase of raw materials)	7,000,000	7,000,000	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 35	Working capital (purchase of raw materials)	1,395,934	1,395,934	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 36	Investment (purchase of equipment)	246,711	246,711	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 37	Working capital (purchase of raw materials)	547,087	547,087	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 38	Working capital (purchase of raw materials)	342,179	342,179	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 39	Investment (purchase of equipment)	4,478,846	4,478,846	Glass production	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 40	Working capital (purchase of raw materials)	5,430,035	5,430,035	Production of paper bags	Yes	Commercial practice	C	JSC “Ukreximbank”

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 (in US dollars unless otherwise indicated)

Sub-project*	Description of sub-project	Amount of sub-project	Disbursed sub-project amount	Activity	Correspondence with acceptance criteria	Methodology of purchase within sub-project	Ecological category	Participating Bank
Sub-project 41	Investment (purchase of equipment)	424,215	424,215	Toys production	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 42	Working capital (purchase of raw materials)	82,038	82,038	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 43	Working capital (purchase of raw materials)	218,952	218,952	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 44	Working capital (purchase of raw materials)	136,729	136,729	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 45	Working capital (purchase of raw materials)	1,236,604	1,236,604	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 46	Working capital (purchase of raw materials)	374,766	374,766	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 47	Working capital (purchase of raw materials)	10,000,000	10,000,000	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 48	Working capital (purchase of raw materials)	1,118,461	1,118,461	Agriculture	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 49	Investment (purchase of equipment)	1,221,224	1,221,224	Food industry	Yes	Commercial practice	C	JSC “Ukreximbank”
Sub-project 50	Working capital (purchase of raw materials)	342,022	342,022	Engineering services	Yes	Commercial practice	C	JSC “Ukreximbank”
Total for the period from 22 April 2022 to 10 October 2024		99,750,000	99,750,000					

* For publication purposes, names of counterparties were hidden to meet confidentiality requirements