

Project Data: Information on rights, obligations and exposures to update existing accounting standards		
General information	Project Name	The design, construction and provision of services for Šiauliai county police headquarters building at Purienu 48, Šiauliai
	Lead Ministry/Municipality	Police Department under the Ministry of the Interior
	Type of project	DBOT (PFI)
	How is the project funded	Government Payments
	Responsibility	Central Government
	Date of signing	2022-12-28
	Start date	2023-08-04
	Agreement period	15 years
Financing	Expected project cost (including VAT, in real value)	21 926 652 Eur
	Project repayment by Government in current year (including VAT, in real value)	1 827 221 Eur (Payment of the Annual Remuneration shall be started upon the start of Operation).
	Share of investment costs financed by debt	80
Asset specific information	Name of asset	Šiauliai county chief police commissariat
	Construction period (total number of years)	3
	Year construction begins (e.g. year 3 of project)	1
	Useful life (number of years)	25
	Construction cost (including VAT, in real value)	12 269 870 EUR
	Land cost paid by private provider	0 Eur
Operation and maintenance costs	Maintenance (including VAT, in real value)	2 702 172 Eur
	Operations (including VAT, in real value)	348 480 Eur
	User fees	0 Eur
	Royalties	0 Eur
	Other payments to government	0 Eur
	Other costs	0 Eur
Projection of guarantees	Percentage of private debt guaranteed by government	0 Eur

	Guaranteed price/tariff (domestic currency)	0 Eur
	Demand guarantees (units)	0 Eur
Accounting drivers	Does the public sector control or regulate the services the private company must provide with the asset, to whom must provide them and at what price	Yes
	Does the public sector maintain any residual interest in the asset at the end of the contract?	Yes
	Effective interest rate	6,86 %
	Corporate income tax rate	15 %
	Imported component of assets	0
Project Revenue	Unit	0
	Start year	2026
	Initial Price	
	Initial Demand	

Project Risk: Qualitative assessment of the main risks facing the projects	
Governance Risks	There is a low risk associated with tracking Project governance. As a mitigation strategy of Project governance is already in place (CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-irleidiniai), no further action is required.
Construction Risks	There is a low risk associated with tracking Project performance due to construction. As a mitigation strategy of construction is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-irleidiniai), no further action is required.
Demand Risks	There is a low risk associated with tracking Project performance due to operation and maintenance infrastructure. As a mitigation strategy of operation and maintenance is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-irleidiniai), no further action is required.
Operational and Performance Risks	There is a low risk associated with tracking Project performance due to operation and maintenance infrastructure. As a mitigation strategy of operation and maintenance is already in place CPMA Methodological guidance on contract management, changing and

	cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-ir-leidiniai), no further action is required.
Financial Risks	There is a low risk associated with tracking Project performance due to finance of the performance. As a mitigation strategy of Project finance is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-ir-leidiniai), no further action is required
Force Majeure Risks	There is a low risk associated with Force Majeure events. As a mitigation strategy of Force Majeure is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-ir-leidiniai), no further action is required.
Material Adverse Government Actions Risks	As a mitigation strategy of material adverse Government actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-ir-leidiniai), no further action is required.
Change in Law Risks	As a mitigation strategy of material adverse Government actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-ir-leidiniai), no further action is required.
Rebalance of Financial Not applicable Equilibrium Risks	Not applicable
Contract renegotiation Risks	As a mitigation strategy of Contract renegotiation actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-ir-leidiniai), no further action is required
Contract Termination Risks	As a mitigation strategy of Contract renegotiation actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management (http://ppplietuva.lt/lt/metodikos-ir-leidiniai), no further action is required