



## **Tender Documents**

### **REQUEST FOR PRICE PROPOSAL**

Name of the Commercial Public Tender (hereinafter referred to as "Tender"):

**"Advisor for Purchase Price allocation according to German GAAP,  
German Tax and IFRS purposes"**

## **TABLE OF CONTENTS**

REQUEST FOR PRICE PROPOSAL	1
<b>A. INSTRUCTIONS FOR BIDDERS</b>	<b>3</b>
<b>A.1 General instructions</b>	<b>3</b>
A.1.1 Identification of the Tender promulgator:	3
A.1.2 Subject of the Tender:	3
A.1.3 Evaluation of proposals:	3
A.1.4 Explanation and communication:	4
A.1.5 Content of the proposal:	4
A.1.6 Execution of the proposal:	4
<b>A.2 Submission of proposal</b>	<b>4</b>
A.2.1 Designation of covers with proposals:	4
A.2.2 Date of the proposal submission:	4
<b>B. PRICE PROPOSAL, INVOICING</b>	<b>4</b>
<b>B.1 PRICE proposal</b>	<b>4</b>
<b>B.2 Invoicing</b>	<b>5</b>
<b>C. SUPPLEMENTARY CONDITIONS AND PROVISIONS</b>	<b>5</b>
<b>D. LIST OF ANNEXES</b>	<b>6</b>

## A. INSTRUCTIONS FOR BIDDERS

### A.1 GENERAL INSTRUCTIONS

#### A.1.1 Identification of the Tender promulgator:

Name of the organization:	NAFTA a.s.
COMPANY ID No.:	36 286 192
VAT ID No.:	SK2022146599
Company registered office:	Votrubova 1, 821 09 Bratislava
Registered in:	Commercial Register of the District Court Bratislava I, Section Sa, File No. 4837/B
Country:	the Slovak Republic
Contact person:	Mrs. Alexandra Nováková, Mr. Michal Balák
Telephone:	+421 2 4024 2540; +421 2 4024 2543
Fax:	+421 2 4024 2516
E-mail:	<a href="https://nafta.1803sw.com">https://nafta.1803sw.com</a>
Web sites:	www.nafta.sk

#### A.1.2 Subject of the Tender:

NAFTA, through its subsidiary NAFTA Bavaria GmbH, has concluded an SPA on acquisition of 100 % interest in the company *DEA Speicher Holding GmbH & Co. KG*, which directly or indirectly, through its subsidiary, operates three underground gas storages in Bavaria, Germany.

The subject of the Tender is selection of advisor to accomplish purchase price allocation pursuant to IFRS 3, German GAAP and German Tax Law. The advisor shall identify any potential intangible assets for recognition and will need to value newly or originally recognized intangible and tangible assets and review other assets and liabilities from the Fair Value perspective. For the purpose of the valuation the concept of the Fair Value as defined by IFRS will be used.

Details of the acquisition and description of the assets will be provided to selected interested bidders following their formal request.

#### A.1.3 Evaluation of proposals:

Only proposals from bidders submitted in the manner and by the date pursuant to the tender call shall be evaluated.

The promulgator reserves the right to restrict the number of bidders after proposals are submitted and to invite the bidders determined in this way to individual negotiations about the terms and conditions.

The promulgator reserves the right to negotiate the proposal with the bidder in several consecutive rounds with the possibility to invite bidders to submit the updated quotation after each round of negotiations.

In case of several rounds of negotiations, the promulgator shall notify bidders in advance that the quotation they are going to submit shall be the final quotation.

**A.1.4 Explanation and communication:**

Any communication and provision of information among the promulgator and bidders shall be carried out in writing or electronically. Address for written communication is:

Nafta a.s.

Votrubova 1

821 09 Bratislava

Slovak republic

For electronic communication Nafta's official purchasing portal shall be used:

<https://nafta.1803sw.com>

**A.1.5 Content of the proposal:**

The submitted proposal shall contain the documents in the following order:

1. Track record of proposed team members participating on the services provision.
2. Confirmation of availability for provision of the requested services in January of 2019.

**A.1.6 Execution of the proposal:**

The proposal shall be signed by the statutory body of the bidder in compliance with the extract from the Commercial Register or the person authorized for such acting. The original of the document proving authorization of the person to sign the proposal shall be a part of the proposal in such case.

**A.2 SUBMISSION OF PROPOSAL**

**A.2.1 Designation of covers with proposals:**

Bidders submit proposal in electronic form via Nafta's purchasing portal:  
<https://nafta.1803sw.com>

Date of the proposal submission:

**By 24<sup>th</sup> October, 2018 till 18:00 p.m.**

The proposal delivered after this hour shall not be considered.

**A.2.2 Date of announcement of the selected proposal:**

**By 31<sup>th</sup> of December, 2018 at the latest.**

**B. PRICE PROPOSAL, INVOICING**

**B.1 PRICE PROPOSAL**

1. The price for the subject of the Tender shall be set pursuant to Act of the National Council of the Slovak Republic No.18/1996 Coll. on Prices as amended.
2. The prices provided by the bidder shall be in EUR,
3. The bidder shall propose the price for the subject of the Tender in the following composition:

- Estimation of maximal costs charged for the scope of the services provision
- Hourly rates based on seniority and/or blended hourly rates

Price shall be stated in Annex No. 1

4. The bidder shall include all and any costs incurred in regard to the delivery of the subject of the Tender in the price.
5. The price mentioned in the proposal shall cover all costs related to the subject of the Tender – Annex No. 1 shall contain the total price for the subject of the Tender, i.e. the summary of all items including all other costs of the bidder.
6. The committee for the proposal evaluation may ask the bidder for clarification and justification of appropriateness of the proposed price.

## **B.2 INVOICING**

The promulgator shall not provide advance payments.

The invoice maturity is within 60 days from the date of the invoice delivery to the registered office of the promulgator.

## **C. SUPPLEMENTARY CONDITIONS AND PROVISIONS**

1. No contractual relationship shall arise by the Tender closing and announcement of the Tender result. The promulgator shall conclude the contract with the bidder only after approval of the results of the commercial public tender pursuant to the internal bylaws of the promulgator. The remaining bidders shall be notified by the promulgator in writing that their proposals for the contract conclusion were refused. The promulgator shall not provide any further information.
2. Pursuant to Art. 283 of the Commercial Code the promulgator reserve the right to change the published conditions of the Tender or to cancel the Tender even without stating the reason anytime. The change of the published conditions of the Tender or the Tender cancellation shall be published on the web sites of the promulgator [www.nafta.sk](http://www.nafta.sk).
3. The bidder takes notice of the fact that refusal of the proposal, not inclusion of the bidder proposal in the evaluation, not acceptance of the bidder proposal or cancellation of the commercial public tender does not establish the right for submission of any remedies or other revision procedures.
4. Via submission of the proposal for the Tender the bidder takes notice of the fact that pursuant to the provision of Art. 29 par. 5 of Act No. 250/2012 Coll. on Regulation in Network Industries the promulgator shall be obliged to notify certain data related to this Tender to the Regulatory Office for Network Industries with which the bidder expresses its consent by submission of the proposal for the Tender.
5. The tender documents shall be provided by the promulgator free of charge.
6. The bidder shall not be entitled to compensation of costs related to the participation in the Tender.
7. Within the proposal evaluation the promulgator shall reserve the right to ask the bidders for explanation of the proposal or to verify some data and facts mentioned in the proposal.
8. The proposals shall not be returned to the bidders but they remain archived by the promulgator as a part of the tender documentation.
9. All documents and deeds submitted by the bidder to the promulgator shall be signed by the bidder, statutory body of the bidder or a member of the statutory body of the bidder or his/her representative who shall be authorized to act on behalf of the bidder in contractual relations. Authorization of this person shall be in compliance with the submitted documents on authorization to run business or a proxy.

10. The promulgator shall be entitled to select a proposal which is the most suitable while it shall not be obliged to inform on reasons of its decision. It shall also be entitled to refuse all submitted proposals.
11. The tender documents shall be subject to the trade secret without any time restriction. The bidder shall use the information provided by the tender promulgator solely for the purpose of the preparation of its proposal for the tender and shall not disclose the information to any other person whatsoever.

#### **D. LIST OF ANNEXES**

**Annex No. 1**

Cover letter for bidders

**Annex No. 1)**

**COVER LETTER FOR BIDDER**

**Title: Advisor for Purchase Price allocation according to German GAAP, German Tax and IFRS purposes**

---

Bidder:	
Address:	
COMPANY ID No.:	
Tax ID No.:	
Authorized representative of the bidder:	
Tel.:	
Fax.:	

<b>Item No.:</b>	<b>Description of the Service:</b>	<b>price in EUR excl. VAT:</b>	<b>VAT rate and VAT amount,</b>	<b>price VAT incl.</b>
1.	Estimation of maximal costs charged for the scope of the services provision			
2.	Hourly rates based on seniority and/or blended hourly rates			

We concurrently hereby confirm that the data provided in the remaining annexes to the proposal shall serve as binding documents for evaluation of our proposal.

.....  
Seal, name and signature of the bidder's representative