

Appendix # 3  
to the Bidding documents for an open tender  
to select an auditor for the mandatory annual  
audit of Transneft for 2017 and reviewing the  
interim consolidated financial statements by  
IFRS for Quarter 1 of 2018

## Technical Bid Form

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## **1 Auditor's general approach to audit organization and conduct**

1.1 Audit work plan;

1.2 Man-hours for the works

*Total man hours required for the audit with regard to the Technical Assignment as well as (without indication of the cost) in the context of:*

1.2.1 Reporting types:

a) *financial statements of a legal entity according to the Russian financial reporting standards;*

b) *Consolidated financial statements of Transneft Group drawn by the International Financial Reporting Standards (IFRS).*

1.2.2 *Working hours at the audited company and in the office;*

1.2.3 *Areas of audit (financial statements, tax reporting, internal control systems, etc.);*

1.2.4 *Man-hours for the specialists of different categories;*

1.3 Presenting the results of works

*as part of the information, including the samples of:*

a) *audit report;*

b) *other reports.*

1.4 Methodological basis for an audit.

*Separately submitted as part of the information:*

a) *Description of the methodological audit base for fuel and energy companies;*

b) *Description of the methodological audit base for natural monopolies.*

## **2 Auditor's general and professional characteristics**

2.1 Brief description of the audit firm's organizational structure

2.2 Information about the auditor's membership in professional audit associations

*To be submitted as part of the information package is information about the audit firm membership:*

a) *in a self-regulated organization of auditors, entered to the state register of self-regulated organizations of auditors;*

b) *in international associations of auditors*

2.3 Information about external control of the auditor's work quality

2.4 Information about the auditor's ratings

## **3. The level of qualification, education, and experience of the audit firm's specialists proposed for participation in the audit**

*The information is also presented in a tabular form.*

3.1 The list of employees to participate in the audit:

##	Name of the employee	Position in the audit firm	Planned role in the audit	Main education	Extra education	Name of the auditor's certificate	Reference to the page in the Tech. bid (with a certificate copy if available)	Reference to the page in the Tech. bid with employee's CV (if available)
1.	Management personnel							

	Total:	_____ people						
2.	Specialists							
	Total	_____ people						
3.	Total	_____ people						
	Among them	_____ people have the experience of managing projects by RFRS standards						
		_____ people have the experience of managing projects by IFRS standards						
		_____ people have the experience of participation in projects by RFRS standards						
		_____ people have the experience of participation in projects by IFRS standards						
		_____ people have the auditor's qualification certificate issued under the laws of the Russian Federation						
		_____ people have ACCA certificate						
		_____ people have other international certificates						

### 3.2 Information about the track record and experience of the employees to be involved in the audit:

##	Name of employee	Full name of the company audited by a given employee	The employee's role in the services rendered to the company	The type of audited statements (RFRS/IFRS, etc.)	Years when services were rendered (list)
	Total				

## 4. Additional information

### 4.1 The list of main clients:

The information is also submitted in a tabular form

##	Full name of the counterparty	Type of services: RFRS audit, ISFR audit, accounting / tax advice, etc.	Years when services were rendered (list)
1.	Fuel and energy companies		
2.	Natural monopolies		

3.	Companies whose activities are comparable in terms of size and scale with the activities of Transneft		
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*Information is provided for the three recent years*

#### 4.2 Other information