



Request for Proposal No. PKN/2/001565/24  
as part of the procurement procedure entitled:  
„Feasibility study of the CO2 transmission system”

## Appendix No. 8

### Requirements regarding the financial credibility of the Bidder

1. Documents regarding financial credibility (signed in accordance with the Bidder's representation):

- a. **for business entities keeping full accounting** - separate financial statements containing at least:
  - i. The financial balance;
  - ii. Profit and Loss Account;

however, the Bidder should provide the financial statement prepared in electronic .xml form or in the case of entities preparing financial statements in accordance with the International Financial Reporting Standards - visualizations of the signed financial statement in PDF form confirmed to be consistent with the original in accordance with the representation.

If the Bidder prepares consolidated financial statements, it is also obliged to provide such financial statement for the last closed financial year.

In cases where the Bidder uses exemptions regarding the preparation of consolidated financial statements and at the same time has controlled entities, he is obliged to provide basic information on the financial situation of these entities in order to assess their impact on the entire capital group of the Bidder.

- iii. the most up-to-date quarterly financial data (balance sheet and profit and loss account or F01) signed in accordance with the representation
  - iv. Opinion from the audit of the financial statements by the Chartered Auditor - in a situation where the entity is obliged to audit its financial statements
- b. **for business entities conducting simplified accounting reporting:**
  - i. annual reports (PITs for all partners along with confirmation of their receipt to the Tax Office) for the last two calendar years, unless the period of running the business is shorter - then the documents should cover the entire period of running the business
  - ii. the most up-to-date statement of revenues, costs and income for the current reporting period signed by the relevant representatives; it is allowed to present a copy of the above document certified as a true copy of the original by the owner or chief accountant
- c. **for foreign entities** - separate financial statements containing at least:
  - i. The financial balance;
  - ii. Profit and Loss Account;

the Bidder should provide the above-mentioned documents: (i) in the case of documents prepared solely in electronic form - prepared in the required form and signed by appropriate persons in accordance with the requirements of local law, or (ii) visualization of signed financial documents in PDF form certified as true copies by the chief accountant or financial director or member of the management board, and (iii) in the case of documents prepared in paper form - a copy of the financial statement prepared in the required form and signed by appropriate persons in accordance with local requirements legal provisions

The documents referred to above should cover the period of two full reporting years, unless the period of running the business is shorter - then the documents should cover the entire period of running the business.

If the Bidder prepares consolidated financial statements, it is also obliged to provide such a report for the last closed financial year.



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- iii. the most up-to-date quarterly/semi-annual report for the last completed period
  - iv. a document containing the equivalent of a tax identification number
  - v. Opinion from the audit of the financial statements by the Chartered Auditor - in a situation where the entity is obliged to audit its financial statements
- d. Moreover, additionally:
- i. **in the case of Bidders submitting an offer in the form of a Consortium** - financial statements, consolidated pro forma, i.e. financial statements prepared by summing up the relevant items of the consortium members' financial statements, taking into account the elimination of significant internal transactions, in particular mutual capital involvement and mutual sales.
  - ii. for a loss incurred at the end of one of the reporting periods - additional explanation of the reason for the loss