

TENDER DOCUMENTATION

for the preparation of tenders in the tender procedure titled:

Tender procedure for Provider of statutory audit and related services for
Kooperativa pojišťovna, a.s., Vienna Insurance Group

This document serves as an official invitation to participate in the tender procedure. It defines the rules of the tender procedure and requirements on the structure, contents and scope of the tenders. The tender procedure is formally initiated by the distribution of this document. It should be noted that this tender procedure is not a procedure to award a public contract under Act No. 134/2016 Coll., on awarding of public procurement, as amended. The tender procedure is announced by the contracting entity with a view to obtaining the most suitable tender. Individuals involved in the announcement or organization of this tender procedure, or serving as members of the evaluation committee, may not participate in the tender procedure.

1. CONTRACTING ENTITY

Kooperativa pojišťovna, a.s., Vienna Insurance Group

registered in the Commercial Register kept by the Municipal Court in Prague under File No. B 1897

Registered office: Prague 8, Pobřežní 665/21, Postal Code 186 00

Id. No.: 47116617

Tax Id. No.: CZ47116617 VAT number: CZ699000955

(hereinafter "**Kooperativa**")

1.1. Person authorized to represent the contracting entity

Ondřej Roček, Deputy Director of the Economic Division, Kooperativa pojišťovna, a.s., VIG Czech Republic.

Tel: +420 724 981 326

E-mail: ondrej.rocek@vig.cz

1.2. Contact persons

In matters concerning the tender procedure and information on the Tender Documentation:

David Sojka, Procurement Officer, Kooperativa pojišťovna, a.s., VIG Czech Republic

Tel: +420 734 353 096

Email: dsojka@koop.cz

The above-mentioned contact person serves as an intermediary between the bidders and the contracting entity. Contact with individuals other than the designated employees of the contracting entity throughout the entire tender procedure — from its initiation by the distribution of the tender documentation to the announcement of the tender results — will be considered a violation of the tender procedure terms. A bidder who violates these terms in this manner may be excluded from the tender procedure. An exception to this rule applies to communication regarding matters arising from an already concluded contract or order, in cases where the current supplier of the contracting entity is participating in the tender procedure.

Any and all communication from the bidders concerning the tender procedure shall take place exclusively by e-mail.

1.3. Rights of the contracting entity

The contracting entity reserves the right to change or cancel the procedure, not to accept a tender in its entirety, divide the contract into individual performances, supplement or modify the draft contract, and reject all submitted tenders. The contracting entity reserves the right not to provide reasons for its decisions.

Before making a decision on the selection of the most suitable tender, the contracting entity reserves the right to verify the information specified in the tender.

The contracting entity reserves the right to select and enter into cooperation agreements with multiple bidders simultaneously.

The contracting entity reserves the right to modify the tender procedure into a multi-round procedure, including an electronic auction.

In subsequent rounds, the contracting entity may request the following:

- visit to the bidder's operational premises;
- supplementation of the submitted underlying documents; changes in the tender specifications may also be introduced.

The costs of preparing the tender and participation in the tender procedure shall be borne by each bidder. Neither the tenders nor their individual components will be returned to the bidders.

2. SUBJECT OF THE TENDER PROCEDURE

The tender procedure concerns the provision of “the statutory auditor services and related services” for Kooperativa pojišťovna, a.s., Vienna Insurance Group.

For detailed specification of the subject of performance, see Annex 1 – Subject of the Tender Procedure Part I and II.

Bidders may send any questions regarding the subject of the tender procedure by electronic means, specifically by e-mail to the address set out in paragraph 1.2, not later than by August 29, 2025 16.00. The contracting entity will respond in the same form no later than 2 days before the deadline for the submission of tenders. The contracting entity reserves the right to decide, at its own discretion, whether to answer any questions and, if so, whether they will be answered partially or fully. The questions and answers shall always be sent to all the participants who have confirmed their participation in the tender procedure with binding effect and, at the same time, specified their contact persons.

In justified cases, a bidder may ask the contracting entity’s contact persons to organize a consultation meeting at the contracting entity’s registered office to clarify the contracting entity’s answers. The contracting entity reserves the right to decide, at its own discretion, whether such a consultation meeting will take place. Minutes of any consultation meeting will be sent to all the participants who have confirmed their binding participation in the tender procedure and, at the same time, provided their contact details.

3. TIMETABLE OF THE TENDER PROCEDURE

Step in the tender procedure	Date/deadline
Announcement of the tender procedure	1 July 2025
The bidders confirm their intention to participate in the tender procedure on the basis of the tender dossier received	15 August 2025 by 16:00
The bidders send questions regarding the subject of the tender procedure (assignment)	29 August 2025 by 16:00
The contracting entity answers the bidders’ questions	30 September 2025
The bidders submit their tenders	15 October 2025 by 16:00
Presentation of tenders submitted by the selected bidders	October/November 2025
Submission of the final offers to Kooperativa pojišťovna, a.s., Vienna Insurance Group	15 December 2025
Decision on the selection of the statutory auditor at the General Meeting of Kooperativa pojišťovna, a.s., Vienna Insurance Group	2026

The contracting entity reserves the right to change the dates/deadlines set out in the Tender Dossier without providing a reason.

4. PLACE AND TIME OF ENGAGEMENT

The place of engagement of the subject of the tender procedure is *the registered office of the contracting entity: Pobřežní 665/21, 186 00 Prague 8.*

The engagement resulting from the tender procedure shall commence in the financial year 2027 and shall continue through the financial years 2028 and 2029. The engagement may be extended for up to an additional three years, i.e. until the financial year 2032 inclusive, resulting in a total possible duration of six years.

5. FEE STRUCTURE

The bidders shall specify their respective fee structure for the subject of the tender procedure in accordance with the terms of reference and the tender specifications. Each bidder's fee shall be structured as outlined in Annex 1 Part I and Part II and formatted as set out in Annex 2.

Bidders are responsible for ensuring that their fee meet all the requirements of the contracting entity.

If a bidder is already aware at the time of submitting an application for participation in the tender procedure that the bidder will propose a procedure requiring the acquisition by the contracting entity of equipment or services (hereinafter "resources") necessary for the subject of performance, the bidder shall enclose an indicative price list for these resources as part of the tender, including any potential future payments related to their acquisition.

If a bidder or a third party with whom the bidder plans to co-operate in the tender procedure develops, distributes or provides in any other manner, for consideration, resources addressing a functionality required in the tender procedure, the bidder shall attach an indicative price list for these resources as part of the tender, including all potential future payments related to the acquisition of these resources.

These fees shall include all the costs related to arranging for the entire process.

Bidders are obliged to specify fees for the individual items excl. VAT and the VAT rate.

If a bidder is not a registered VAT payer, the bidder shall not specify the tax and shall state that the bidder is not a payer expressly in its tender (in the part where the tender price is specified).

The contracting entity requires that the prices be fixed for a period of at least for the year 2027 (period of execution of the contract with the bidder) plus the 2 next consecutive years by 2029 incl. Bidders acknowledge that by submitting their tenders, they agree to this price fixation. Bidders may incorporate in their respective proposals any requirements (options) for price changes.

Tenders comprising a suspiciously low price will be strictly excluded from the tender procedure.

The contracting entity advises the bidders that given the importance of the tender procedure, the tenders will be very carefully checked and evaluated. If any price agreements (cartel agreements) are found, the bidders will be immediately excluded at any stage of the tender procedure.

6. PAYMENT TERMS

The contracting entity agrees to pay the price to the contractor on the basis of a tax receipt (invoice).

Invoices shall be payable no less than 30 days of the date of their delivery to the contracting entity.

Physical invoices must be sent including all confirmed bills of delivery or acceptance records.

Invoices must have the requisites of a tax receipt in terms of Section 29 of Act No. 235/2004 Coll., on value added tax, as amended, and must be issued pursuant to Section 11 (1) of Act No. 563/1991 Coll., on accounting, as amended.

If an invoice does not contain the above requisites or if these requisites are specified incorrectly, the contracting entity may return the invoice to the contractor by its due date. The contractor is then obliged to issue a new invoice with a new maturity period. In that case, the contracting entity is not in delay with payment of the original invoice. The contracting entity reserves the right to set off the due amount invoiced by the contractor against any contractual penalty charged by the contracting entity.

7. RISK ELIMINATION

Bidders shall specify how they will eliminate the possibility of non-compliance with the required quality, volume, IT security or the required deadline (timetable) of the subject of performance.

Bidders shall describe the process in any complaints procedure (commencement of the complaints procedure, justified, unjustified complaint, etc.).

Furthermore, the bidders shall propose contractual penalties and fines in the draft contract. The contracting entity may specify fixed contractual penalties in the Tender Dossier. Furthermore, contractual penalties and fines may be subject to negotiations on the contract with the winner of the tender procedure.

The contracting entity further anticipates execution of a contract with a notice period which corresponds to the nature of delivery of the subject of performance.

8. REQUIREMENTS FOR UNIFORM MANNER OF PREPARING TENDERS

Bidders shall submit their tenders electronically in accordance with the instructions specified in Chapter 1.2 of the Tender Documentation. The tender must include the original version in PDF format, signed either by the statutory representative of the bidder or by a person authorized to sign the tender. If signed by an authorized person, a power of attorney from the statutory representative must be attached as a separate annex. The tender must also include an editable version containing all text and table components, provided in Microsoft Word and Microsoft Excel formats.

Each tender, including all the documents and annexes, brochures and expert materials, shall be drawn up in English. It shall be drawn up in high quality so that it is easily legible and does not contain any corrections and overwriting that could mislead the contracting entity. All files shall be properly organized and secured in a way that prevents any loss or alteration of content. All the pages in the tender, or more specifically its individual counterparts, shall be numbered in an ascending continual series.

The electronic version of each tender shall contain all the textual and table parts of the tender, in Microsoft Word and Microsoft Excel formats.

Each tender, including the required documents, shall be signed by the bidder's governing body or a person authorized to sign the tender. In the latter case, the bidder shall submit a document on authorization of the given person by the governing body in a separate annex to the tender.

Bidders shall draw up their tenders in electronic versions in accordance with the structure of the tender specified in Annex 1 – Part I Tender Offer Structure and Part II Additional Tender Offer Requirements. A tender may not refer to a draft contract. Failure to submit any part of a tender under Annex 1 – Part I Tender Offer Structure and Part II Additional Tender Offer Requirements – or non-compliance with the tender structure may be a reason for excluding the bidder from the tender procedure.

9. CONFIRMATION OF INTEREST IN PARTICIPATING IN THE TENDER PROCEDURE

A bidder shall express its interest in participating in the tender procedure by sending a properly filled-in document "Confirmation of interest in participating in the Tender Procedure" (see Annex 3 – Confirmation of Interest in Participating in the Tender Procedure).

The contracting entity requests that a confirmation of interest in participating in the tender procedure be sent electronically to the e-mail address specified in paragraph 1.2, according to the timetable in Article 3.

This document shall be signed by the bidder's governing body or authorized representative.

At the same time, the bidder shall provide contact details of the responsible person (e-mail address, telephone number) to whom instructions regarding the further procedure within the tender procedure will be directed.

10. MANNER OF SUBMITTING THE TENDER

The offer shall be submitted by the tenderer electronically to the address dsojka@koop.cz see Chapter 1.2 of the Tender Documentation. The offer shall include two sets of documents:

- the original offer in PDF format, signed by the statutory representative of the tenderer or by a person authorized to sign the offer (in which case the tenderer shall submit a power of attorney from the statutory representative in a separate annex to the offer),
- an editable version of the offer containing all text and table parts, in Microsoft Word and Microsoft Excel formats.

The contact person for the delivery of tenders is specified in paragraph 1.2.

The deadline for the submission of tenders is specified in the timetable in Article 3.

Tenders received after the deadline specified in the timetable will not be included in the tender procedure. Bidders are responsible for the delivery of their respective tenders by the deadline set by the contracting entity.

11. MANNER OF EVALUATING THE TENDERS

The tenders will be evaluated by the contracting entity's evaluation committee. The tenders will be evaluated first in terms of the formal criteria and then with regard to the actual solution and the commercial terms offered. A detailed overview of the evaluation criteria is given in Annex 1 to the Tender Documentation. The results will be notified to the bidders in writing.

Subsequently, a contractual relationship will be established with the winner(s) of the tender procedure.

12. FINAL PROVISIONS

In accordance with the applicable provisions of the Civil Code, participation of a bidder in the tender procedure until the final evaluation of the tender procedure is not understood as giving rise to the bidder's right to enter into a contract with the contracting entity.

All the data and information contained in the tender specifications, tenders and underlying documents are confidential in the sense of the Civil Code, as amended, and may not be used for any purpose other than for which they were provided and may not be otherwise published.

Without the contracting entity's consent, the tender specifications or parts thereof may not be copied, reproduced or provided to third parties.

The following annexes form an integral part of this Tender Documentation:

Annex 1 – Part I Tender Offer Structure and Part II Additional Tender Offer Requirements

Annex 2 – Form for Specification of the Fee Structure – xls Document

Annex 3 – Declaration of Participation in the Tender Procedure

Annex 4 – Declaration of Confidentiality

Annex 5 – Declaration of Independence

In Prague,

For Kooperativa pojišťovna, a.s., Vienna Insurance Group

Ing. Mgr. Judita Říhová

Director of the Economic Division

Ing. Roman Čulík

Head of Procurement Department
