

"Service to provide assurance on the sustainability of the HSE Group Consolidated Sustainability Report for the financial year 2024"

SUMMARY

The subject of the public procurement is the provision of limited assurance services on the consolidated sustainability report of the HSE Group, which will be included in the consolidated business report of the HSE Group (hereinafter referred to as the "Sustainability Report") prepared for the HSE Group by HSE d.o.o. (hereinafter referred to as the "HSE"), and all services related to the subject matter, as they are, or will be, defined in accordance with the legislation of the Republic of Slovenia governing the provision of assurance on sustainability (the Auditing Act; Official Gazette of the Republic of Slovenia No. 65/08, as amended and supplemented), the Companies Act (Official Gazette of the Republic of Slovenia, No. 65/09, as amended and supplemented) or relevant international standards and other relevant legislation of the country in which the Company is established governing sustainability reporting or assurance services on sustainability reports, all for the financial year 2024 (hereinafter referred to as the "Services").

The assurance engagement shall be carried out by the Tenderer in accordance with the Companies Act (Official Gazette of the Republic of Slovenia, No. 65/09, as amended and supplemented, hereinafter referred to as "ZGD-1"), the Auditing Act (Official Gazette of the Republic of Slovenia, No. 65/08, as amended and supplemented), other relevant legislation, and relevant international standards for assurance on sustainability, e.g. in accordance with International Standard on Assurance Engagements IAS 3000, Assurance Engagements other than Audits or Investigations of Historical Financial Information ("IAS 3000 (revised)") and International Standard on Assurance Engagements IAS 3410, Assurance Engagements on Greenhouse Gas Reports ("IAS 3410"), issued by the International Auditing and Assurance Standards Board ("IASB"), or other legislation, regulation and standards that govern the subject matter of the Services.

The Tenderer will plan and perform the procedures in such a way as to be able to provide a limited assurance conclusion in the Assurance Report that nothing has come to its attention that causes it to believe, based on the procedures it has performed and the evidence it has obtained, that the Consolidated Sustainability Report is not prepared, in all material respects, in accordance with the provisions of the CGD-1, which implements Article 29(a) of EU Directive 2013/34/EU, or with the disclosure requirements of the applicable European Sustainability Reporting Standards (ESRS) introduced by Commission Delegated Regulation (EU) of 31 December 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting standards ("ESRS") or with other mandatory implementing acts and standards relating to sustainability reporting under those acts.

Assurance services on sustainability also include reporting and presenting reports to the HSE Audit Committee and, where appropriate, to the Audit Committees of HSE Group companies, explaining the results of the assurance report, including a declaration of independence, all in accordance with the provisions of the Auditing Act.

The HSE Group does not use any specific software to prepare the consolidated sustainability report. For the preparation of the group consolidated accounting statements, all HSE group companies use the consolidation software solution Tagetik. Ten (10) HSE Group companies headquartered in Slovenia use the same ERP system - SAP.

Sustainability assurance services shall be provided for the 2024 financial year within the following timeframes:

1. review of the HSE Group Consolidated Sustainability Report - by 31 March 2025,
2. the production of an assurance report and presentation of the report to the Audit Committee following the review of the consolidated sustainability report with an explanation of the results of the services including a declaration of independence - no later than 31 March 2025.

The Tenderer shall ensure that its experts are structured to meet the Contract Authority's requirements to be qualified to perform the Services.

More detailed instructions, descriptions, conditions and requirements to be fulfilled by the potential Tenderer can be found in the public procurement documentation.

In case of potential differences between Slovenian text in the public procurement documentation relating to the award of the contract and this summary in English translation, the Slovenian version prevails.