Aktobe 200 MW Wind Power Project

2026 Annual Audit Service

哈萨克斯坦阿克托别 20 万千瓦风电项目

2026 年年度审计服务

PROCUREMENT DOCUMENT

询价文件

Inquiry party 采购人	**Argest LLP and Beta Wind LLP**
Reference No. 项目编号	**HS-FW-2026007**
Date 文件日期	**November 2026**

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I Project Information 项目信息

Project name 项目名称	Aktobe 200 MW Wind Power Project 2026 Annual Audit Service Procurement 哈萨克斯坦阿克托别 20 万千瓦风电项目 2026 年年度审计服务
Inquiry number 询价编号	HS-FW-2026007 HS-FW-2026007
Purchaser 采购方	Argest LLP and Beta Wind LLP Argest LLP 与 Beta Wind LLP
Quotation deadline 报价截止时间	18:00, Tuesday 20November 2026 (UTC+5, Astana time) 2026 年 11 月 20 日 18:00（UTC+5，阿斯塔纳时间）
Method of submission 报价文件递交方式	Sealed and signed quotation documents shall be sent by e-mail to Wh00973506@outlook.com before the quotation deadline; quotations received after the deadline will not be accepted. 报价文件加盖公章并签字后，于报价截止时间之前通过邮箱报送至 Wh00973506@outlook.com；逾期送达的报价文件不予接受。
Contract signing 合同签订	Two separate service contracts, one with each company; see Chapter II. 分别与两家公司签订两份独立服务合同，详见第二章。
Contact 联系人及联系方式	Technical enquiry：Mr. Wu Haibin, 技术咨询：吴海斌 Tel. +7 (702) 360-62-69; 电话 +7 (702) 360-62-69； Business enquiry：Ms.Wang Hao ,商务咨询：王浩 Email:Wh00973506@outlook.com，邮箱：Wh00973506@outlook.com
Service location 服务地点	Astana City and Aktobe City, Republic of Kazakhstan (premises of the auditees and the places where bank, tax and customs records are kept) 哈萨克斯坦共和国阿斯塔纳市、阿克托别市（被审计单位办公场所及银行、税务、海关资料存放地）
Service Scope 服务范围	Key deliverables and activities include: audit pre-review, on-site audit, subsequent-events verification; examination of the 1C accounting system, EDS electronic digital signatures together with electronic notes/invoice documentation, AKT acceptance/work-completion vouchers, banking and cross-border funds, registered capital and shareholder loans, tax filings, customs import documentation, fixed assets and construction-in-progress, etc.; coordination and response to inquiries from the annual-audit institution of the Chinese-based parent company. 关键交付成果和活动包括：审计预审、现场审计、后续事件验证；检查 1C 会计系统、EDS 电子数字签名及电子票据/发票文件、 AKT 验收/工作完成凭证、银行和跨境资金、注册资本及股东贷款、税务申报、海关进口文件、固定资产和在建工程等；与中国母公司年度审计机构的协调及回应询问。

II Procurement Requirements 采购要求

1. Technical requirements 技术要求

- **Technical special qualification:** the Bidder shall be an audit firm duly established in the Republic of Kazakhstan and hold a valid audit-practice licence under the Law on Auditing Activity. The audit licence, the auditor qualification certificates, proof of membership of a professional audit organisation (where applicable), an independence statement and comparable performance records shall be submitted with the quotation.

技术专项资质：报价人须为在哈萨克斯坦共和国依法设立、并依据《审计活动法》持有有效审计执业许可的审计机构；报价时须同时提交审计许可证、审计师资格证书、专业审计组织会员资格证明（如适用）、独立性声明及同类业绩证明。

- **Track-record requirements:** at least one (1) comparable engagement completed within the last three (3) years (2023–2026), namely a statutory audit under IFRS of an entity with foreign shareholding, cross-border funding, construction in progress or renewable-energy assets.

业绩要求：近三（3）年（2023—2026 年）内至少完成一（1）个同类业绩，即对存在外资股东、跨境资金、在建工程或新能源资产的企业按照国际财务报告准则实施的法定审计。

- **Personnel requirements:** the engagement partner (audit project lead) shall hold a valid Kazakh auditor qualification certificate and have not less than three (3) years of relevant audit experience. The engagement team shall have working-level Russian, Kazakh being preferred, and shall provide Chinese or English language support for communication with the Purchaser.

人员要求：项目合伙人（审计项目负责人）须持有哈萨克斯坦有效审计师资格证书，并具备不少于三（3）年的相关审计经验；项目组须具备俄语工作能力，具备哈萨克语能力者优先，并须以中文或英文与采购方沟通。

- **Detailed technical requirements:** Appendix 2

详细技术要求：附件 2

- **Service period:** from the date of contract signature until the audit reports are finalised and delivered. The Bidder shall state the total engagement period (calendar days / working days) in the Form of Quotation.

服务期间：自合同签订之日起至审计报告定稿并交付之日止。报价人须在报价函中明确总工期（日历天/工作日）。

2. Business requirements 商务要求

- **Basic qualification requirements for Bidders:** Appendix 1

报价人基本资格要求：附件 1

- **Quotation method:** fixed lump-sum price

报价方式：固定总价

- **Currency and tax:** KZT, VAT included at 16% (the standard rate in force from 1 January 2026)

报价币种及税率：坚戈（KZT），含增值税，税率 16%（2026 年 1 月 1 日起施行的标准税率）

- **Procurement method:** public inquiry

采购方式：公开询价

- **Evaluation method:** lowest evaluated bid price — the lowest-priced quotation that meets all the substantive requirements of this Inquiry Document (technical, commercial and qualification) will be awarded the contract.

评审方式：最低评标价法——在全部满足本询价文件实质性要求（技术、商务、资质）的报价中，最低价者中标。

- **Other requirements:** consortium or joint bidding is not accepted; no unified site visit will be organised and Bidders shall bear their own costs; the quotation shall remain valid for ninety (90) days.

其他要求：不接受联合体报价；采购方不统一组织现场踏勘，报价人踏勘费用自理；报价有效期九十（90）天。

- **Contract structure:** the Purchaser consists of two independent legal entities, Argest LLP and Beta Wind LLP. Two separate service contracts will be signed with the successful Bidder, one with each company, and each contract shall be independent in price, payment, delivery, acceptance and liability. A joint contract covering both companies will not be signed.

合同结构：采购方由 Argest LLP 与 Beta Wind LLP 两个独立法人组成，将与中标人分别签订两份独立服务合同，各合同在价格、付款、交付、验收及责任上相互独立，不签订覆盖两家公司的联合合同。

- **Quotation structure:** the Bidder shall submit two separate quotations, one for Argest LLP and one for Beta Wind LLP. Work relating to common matters of the two companies and to the coordination of the group audit shall be split by company and priced within the quotation of the company concerned; a single price covering both companies will not be accepted.

报价结构：报价人须分别提交 Argest LLP 与 Beta Wind LLP 两份报价。涉及两家公司共同事项及集团审计协调的工作，应按公司拆分并计入相应公司的报价，不接受覆盖两家公司的单一总价。

- If two or more Bidders respond, the evaluation will proceed.

若有两家以上响应供应商，继续评审。

- If only one Bidder responds, the procurement will be converted into direct negotiation.

若仅有一家响应供应商，将转为直接谈判。

III The Supplier Shall Provide the Following Documents
供应商需提供以下文件

1. Company registration certificate (state registration certificate / BIN)
   公司登记证明（国家注册证明/BIN）
2. Tax registration certificate (RNO and VAT registration, where applicable)
   税务登记证书（RNO 及增值税登记，如适用）
3. Audit-practice licence and the auditor qualification certificates of the assigned auditors
   审计执业许可证及拟派审计师的资格证书
4. Track record: extracts of signed contracts or official acceptance records for comparable engagements
   业绩证明：同类业绩的合同关键页或正式验收证明
5. Independence statement and statement of no conflict of interest
   独立性声明及无利益冲突声明
6. Technical Proposal (signed and stamped) — Appendix 3
   技术方案（签字盖章）——附件 3
7. Quotation Commitment Letter (signed and stamped) — Appendix 4
   报价承诺函（签字盖章）——附件 4
8. Form of Quotation (signed and stamped) — Appendix 5
   报价函（签字盖章）——附件 5

IV Appendices 附件

The Inquiry Document comprises the following appendices, which form an integral part hereof and have the same effect as the body of the document.

本询价文件由下列附件组成。附件构成本询价文件不可分割的组成部分，与正文具有同等效力；报价人编制报价文件时应按第三章的要求提交相应文件。

Appendix 附件	Title of Appendix 附件名称
APPENDIX 1 附件 1	Basic Qualification Requirements for Bidders 报价人基本资格要求
APPENDIX 2 附件 2	Technical Requirements 技术要求
APPENDIX 3 附件 3	Technical Proposal (Outline) 技术方案（提纲）
APPENDIX 4 附件 4	Quotation Commitment Letter (Template) 报价承诺函（模板）
APPENDIX 5 附件 5	Form of Quotation (Template) 报价函（模板）

Appendix 1 Basic Qualifications of the Bidder
附件 1 报价人基本资格

1. The Bidder has the legal capacity to enter into a contract independently and the corresponding capacity to perform it.
   具有独立订立合同的法律资格和相应的履约能力。
2. The Bidder has not been ordered to suspend business, its property has not been taken over or frozen, and it is not in bankruptcy or liquidation.
   未被责令停业，财产未被接管或冻结，未处于破产或清算状态。
3. The Respondent should have good credit standing and credibility.
   具有良好的资信和信用。
4. Within the last 36 months (counted back from the quotation deadline) the Bidder has not committed fraud in obtaining an award, has not been in material breach of contract, and has not had any contract terminated for reasons attributable to itself.
   在近 36 个月内（自报价截止日起向前推算）不存在骗取中标、严重违约及因自身原因导致任何合同被解除的情形。
5. Entities whose legal representatives are the same person, or which are related by shareholding or management, shall not submit quotations for the same inquiry.
   单位负责人为同一人或者存在控股、管理关系的不同单位，不得参加同一询价项目的报价。
6. The Respondent is in good operation with stable business performance and is not currently involved in any ongoing litigation or arbitration proceedings.
   当前经营状况良好，目前不存在任何正在进行的诉讼或仲裁案件。
7. Consortium or joint bidding is not accepted.
   不接受联合体报价。

Appendix 2 Technical Requirements
附件 2 技术要求

1. Project Name 项目名称

Aktobe 200 MW Wind Power Project 2026 Annual Audit Service Procurement

哈萨克斯坦阿克托别 20 万千瓦风电项目 2026 年年度审计服务

2. Basis for the Project 立项依据

Pursuant to the Law of the Republic of Kazakhstan on Auditing Activity and the Law on Accounting and Financial Reporting, companies registered in the Republic of Kazakhstan are required to have their annual financial statements audited by a licensed audit organisation. This engagement is also required in order to satisfy the annual audit and special financial final-accounts review requirements that Xinjiang Zhenyuan New Energy Co., Ltd. and Shanghai Electric Power Co., Ltd. apply to their overseas controlled entities.

根据哈萨克斯坦共和国《审计活动法》《会计与财务报告法》，在哈萨克斯坦注册的企业须由具备执业许可的审计机构实施年度财务报表审计；本项目同时为满足新疆臻元新能源有限责任公司及上海电力股份有限公司对其境外控股企业的年度决算审计及财务决算专项审计要求。

3. Scope of Services 工作内容

The scope of services comprises Chapters I to VI below. The requirements are non-exhaustive: where a matter is not expressly listed but is necessary to support the audit opinion, the audit organisation shall perform the work and document it.

服务范围如下列第一章至第六章，所列要求为非穷尽列举；未明确列明但为形成审计意见所必需的工作，审计机构亦应实施并留痕。

Chapter I Entrustment Scope
委托范围

1.1 Project overview. The Client intends to engage an audit organisation established and licensed in the Republic of Kazakhstan to provide 2026 year-end financial statement audit services and special audit services on the financial final accounts of Argest LLP and Beta Wind LLP. The two entities shall be audited separately, each as an independent auditee, and a separate audit report together with a separate audit opinion shall be issued for each entity.

1.1 项目概况。委托方拟聘请一家在哈萨克斯坦共和国依法设立并取得执业许可的审计机构，为 Argest LLP 与 Beta Wind LLP 提供 2026 年度财务报表审计服务及财务决算专项审计服务。两家公司应分别作为独立被审计单位单独接受审计，并分别出具审计报告和审计意见。

1.2 Audit objectives. Through an independent audit, the audit organisation shall evaluate whether the financial statements of the two project companies are prepared, in all material respects, in accordance with the applicable financial reporting framework and present fairly the financial position, financial

performance and cash flows of each entity; verify the consistency of the accounting records with the source business documents, electronic invoices, bank statements, tax filings and customs documentation; and identify material accounting misstatements, tax and compliance exposures, deficiencies in funds management and weaknesses in internal control. The audit basis, the financial reporting framework applied, the scope of the audit and any scope limitation shall be stated expressly in the audit report.

1.2 审计目标。审计机构应通过独立审计，评价两家项目公司的财务报表是否在所有重大方面按照适用的财务报告框架编制、是否公允反映各主体的财务状况、经营成果和现金流量；核查会计记录与原始业务单据、电子发票、银行对账单、纳税申报及海关单证的一致性；识别重大会计错报、税务及合规风险、资金管理缺陷和内部控制薄弱环节。审计依据、所采用的财务报告框架、审计范围及任何范围限制，均应在审计报告中明确表述。

1.3 Service period. From the date of contract signature until the date on which the audit reports are finalised and delivered to the Client.

1.3 服务期间。自合同签订之日起至审计报告定稿并交付委托方之日止。

1.4 **Contract structure.** The Purchaser will enter into two separate service contracts with the successful Bidder: one between Argest LLP and the successful Bidder, and one between Beta Wind LLP and the successful Bidder. Each contract covers only the service scope, contract price, payment, acceptance and liability of the relevant company; the two contracts are performed, settled and accepted independently, and neither company bears any liability under the other contract. Quotations and the scope of work shall be structured accordingly.

1.4 合同结构。采购方将与中标人分别签订两份独立服务合同：一份由 Argest LLP 与中标人签订，一份由 Beta Wind LLP 与中标人签订。每份合同仅涵盖对应公司的服务范围、合同价款、付款、验收及责任；两份合同分别履行、分别结算、分别验收，任何一方不对另一份合同项下的义务承担责任。报价及工作范围应按此结构分别编制。

Chapter II Applicable Standards, Laws and Regulations
适用准则、法律法规

2.1 The audit shall be conducted in compliance with the Law of the Republic of Kazakhstan No. 304-I of 20 November 1998 “On Auditing Activity”, Law No. 234-III of 28 February 2007 “On Accounting and Financial Reporting”, Law No. 220-I of 22 April 1998 “On Limited Liability Companies”, the Tax Code of the Republic of Kazakhstan in force from 1 January 2026, and any other applicable laws, regulations and normative documents governing audit, accounting, taxation, foreign exchange, customs, electronic invoicing and archiving.

2.1 审计应遵守哈萨克斯坦共和国 1998 年 11 月 20 日第 304-I 号《审计活动法》、2007 年 2 月 28 日第 234-III 号《会计与财务报告法》、1998 年 4 月 22 日第 220-I 号《有限责任公司法》、自 2026 年 1 月 1 日起施行的《哈萨克斯坦共和国税法》，以及适用于审计、会计、税务、外汇、海关、电子发票和档案管理的其他法律、法规和规范性文件。

2.2 Audit procedures shall be performed in accordance with the International Standards on Auditing (ISA) applicable in Kazakhstan and the relevant professional ethics and quality management requirements, including but not limited to those relating to risk identification and assessment, materiality, audit evidence, related parties, subsequent events, going concern, the formulation of the audit opinion and reporting.

2.2 审计程序应按照在哈萨克斯坦适用的国际审计准则（ISA）及相关职业道德和质量管理要求执行，包括但不限于风险识别与评估、重要性、审计证据、关联方、期后事项、持续经营、审计意见的形成与报告等方面的要求。

2.3 The financial reporting framework shall be determined on the basis of the International Financial Reporting Standards (IFRS) legally applicable to each project company, or such other framework as is permitted or required under Kazakh law. Before mobilisation, the audit organisation shall confirm the framework applicable to each company and record it in the audit plan.

2.3 财务报告框架应根据对每家项目公司具有法律约束力的国际财务报告准则（IFRS）确定，或采用哈萨克斯坦法律允许或要求的其他框架。进场前，审计机构应确认各公司适用的框架并将其载入审计计划。

2.4 Presentation currency, functional currency and the translation of foreign currency items shall be dealt with in accordance with IAS 21 “The Effects of Changes in Foreign Exchange Rates”. Where the accounting system currency or the functional currency has been changed, the audit organisation shall verify the rationale, the effective date, the economic substance and the accounting treatment, and assess compliance with the applicable standards. A change of functional currency shall not be regarded as valid merely because of a management setting or a switch of the system currency.

2.4 列报货币、功能货币及外币项目的折算，应按《国际会计准则第 21 号——汇率变动的影响》处理。记账本位币或功能货币发生变更的，审计机构应核查变更理由、生效日期、经济实质及会计处理，并评价其是否符合适用准则。仅因管理层设置或系统币种切换而变更功能货币的，不得视为有效变更。

2.5 For revenue, borrowing costs, property plant and equipment, construction in progress, leases, financial instruments, related parties, income tax and foreign currency transactions and balances, the relevant IFRS and the local Kazakh requirements shall apply. Where the statutory bookkeeping and filing basis differs from the IFRS reporting basis, the differences shall be separately identified and quantified and the reconciliation explained.

2.5 收入、借款费用、固定资产、在建工程、租赁、金融工具、关联方、所得税以及外币交易和外币余额，应适用相关国际财务报告准则及哈萨克斯坦当地要求。法定记账与申报基础同国际财务报告准则报告基础存在差异的，应分别识别并量化差异，并说明调节过程。

Chapter III Audit Scope and Key Verification Items
审计范围与重点核查事项

3.1 1C Accounting System and Fundamental Accounting Records
1C 会计系统与基础账务记录

3.1.1 Examine the ledger configuration of the 1C system, the chart of accounts, accounting dimensions, accounting policies, user access rights, approval workflows, operation logs, data backups and the period-lock status of the system; identify any ledger migration, re-initialisation, manual adjustment, reversal of closing entries or modification of historical data.

3.1.1 检查 1C 系统的账簿配置、会计科目表、核算维度、会计政策、用户权限、审批流程、操作日志、数据备份及系统结账锁定状态；识别账套迁移、重新初始化、手工调整、冲销结转分录或修改历史数据的情形。

3.1.2 Reconcile the general ledger, subsidiary ledgers, trial balance, chronological journals, accounting vouchers and financial statements; test, on a sample basis, the consistency between vouchers and the underlying supporting documents, such as contracts, invoices, AKT certificates, payment applications and bank statements.

3.1.2 核对总账、明细账、试算平衡表、序时账、会计凭证与财务报表；抽样测试凭证与合同、发票、AKT 验收单、付款申请及银行对账单等原始支持性单据的一致性。

3.1.3 Examine the carry-forward of opening balances, the migration of historical ledgers, chart-of-accounts mapping, summary vouchers, manual vouchers and cross-period adjustments; focus on omitted entries, duplicate postings, postings in the wrong period or to the wrong entity, and incomplete supporting documentation.

3.1.3 检查期初余额结转、历史账套迁移、科目映射、汇总凭证、手工凭证及跨期调整；重点关注漏记、重复记账、计入错误期间或错误主体以及支持性资料不完整的情形。

3.1.4 Audit accounts receivable, accounts payable, advances paid and received, other receivables and payables, related-party balances, bank deposits, cash, property plant and equipment, construction in progress, taxes payable, borrowings and interest, among other accounts; perform the necessary confirmation procedures, alternative procedures and cut-off testing.

3.1.4 审计应收账款、应付账款、预付及预收款项、其他应收应付款、关联方往来、银行存款、现金、固定资产、在建工程、应交税费、借款及利息等科目；实施必要的函证程序、替代程序和截止性测试。

3.1.5 Examine the boundary between capitalisation and expensing during the construction phase, the accumulation of construction-in-progress costs, equipment and project expenses, provisional postings, the criteria for transferring assets to property plant and equipment, depreciation policies, impairment indicators and the related disclosures.

3.1.5 检查建设期资本化与费用化的界限、在建工程成本归集、设备及工程费用、暂估入账、资产转固标准、折旧政策、减值迹象及相关披露。

3.2 EDS Electronic Signatures, Electronic Invoices and AKT Vouchers EDS 电子签名、电子发票与 AKT 凭证

3.2.1 Examine the holder identity, validity period, access permissions, signatory identity and authorisation chain of the EDS certificates issued to the company and to its authorised persons; test, on a sample basis, signature validity, signing time stamps, document integrity and approval traceability in electronic files. The audit organisation shall neither request nor use without authorisation the EDS private keys, passwords or personal credentials of the company's personnel.

3.2.1 检查向公司及其授权人员签发的 EDS 证书的持有人身份、有效期、访问权限、签署人身份及授权链条；抽样测试电子文件的签名有效性、签署时间戳、文件完整性和审批可追溯性。审计机构不得索取或未经授权使用公司人员的 EDS 私钥、密码或个人凭证。

3.2.2 Verify electronic invoices, electronic waybills (where applicable) and the related tax system data; test, on a sample basis, issuance, receipt, cancellation, correction, rejection, re-issuance and cross-period processing; reconcile these records with input VAT, output VAT, receivables and payables in the 1C system and with the tax returns.

3.2.2 核查电子发票、电子运单（如适用）及相关税务系统数据；抽样测试开具、接收、作废、更正、拒收、重开及跨期处理；将其与 1C 系统中的进项增值税、销项增值税、应收应付款及纳税申报表相核对。

3.2.3 Verify that AKT certificates (acts of completed works, acceptance certificates and service acceptance certificates) are genuine and complete, are signed by persons holding delegated authority, and are consistent with the contracts, project progress, delivery records, invoices, payments and accounting entries. Pay particular attention to entries without a supporting AKT, mismatches between AKT certificates and invoices in amount or period, duplicate recognition and fictitious acceptance records.

3.2.3 核查 AKT 凭证（已完工程确认单、验收单及服务验收单）的真实性与完整性、是否由具有授权的人员签署，并与合同、工程进度、交付记录、发票、付款及会计记录是否一致。特别关注无 AKT 支持的分录、AKT 与发票在金额或期间上的不符、重复确认及虚构验收记录。

3.2.4 Where documents cannot be downloaded from the systems or verified directly, document the scope limitation, the alternative audit procedures performed and their potential effect on the audit opinion.

3.2.4 无法从系统下载或直接核实的单据，应记录范围限制、已实施的替代审计程序及其对审计意见的潜在影响。

3.3 Bank Accounts, Funds and Cross-Border Capital Flows 银行账户、资金与跨境资本流动

3.3.1 Obtain a complete list of bank accounts, account-opening documents, bank statements, balance confirmations, bank confirmation replies and information on restricted funds for both companies; verify the consistency of book balances, bank reconciliations, bank transaction records and the figures in the financial statements.

3.3.1 取得两家公司完整的银行账户清单、开户资料、银行对账单、余额确认书、银行回函及受限资金信息；核对账面余额、银行余额调节表、银行交易记录与财务报表数据的一致性。

3.3.2 Examine registered capital, shareholder contributions, capital increases, shareholder loans, related-party borrowings and other cross-border receipts and payments, including the supporting contracts, shareholders' resolutions, bank remittance advices, book entries, stated purpose of the funds and the actual flow of funds.

3.3.2 检查注册资本、股东出资、增资、股东贷款、关联方借款及其他跨境收付款项，包括相关合同、股东决议、银行汇款凭证、账务记录、资金用途说明及实际资金流向。

3.3.3 Focus on the financing provided by the Dutch shareholders and by other related or overseas group entities: loan agreements, drawdowns, repayment of principal and interest, interest rate and repricing clauses, interest accrual and payment, capitalisation, foreign currency translation, related-party disclosures, and the consistency of withholding tax and corporate income tax filings.

3.3.3 重点关注荷兰股东及其他关联方或境外集团内企业提供的融资：借款协议、提款、还本付息、利率及重定价条款、利息计提与支付、资本化、外币折算、关联方披露，以及预提税与企业所得税申报的一致性。

3.3.4 Examine the registration and notification formalities with the National Bank of the Republic of Kazakhstan for capital transactions, foreign debt and loan agreements and statistical reporting, where applicable; check registration numbers, filing receipts, reporting deadlines and consistency with the actual transactions. The audit organisation shall distinguish clearly between audit verification and the provision of a legal opinion.

3.3.4 检查资本项目交易、外债及借款协议与统计报表是否按规定向哈萨克斯坦共和国国家银行办理登记和备案（如适用）；核对登记编号、备案回执、报送时限与实际交易的一致性。审计机构应明确区分审计核查与提供法律意见。

3.3.5 Verify the background, contracts, invoices, customs documents, service deliverables, payment approvals, beneficiary information and bank compliance documentation of cross-border receipts and payments; identify abnormal fund movements, payments to third parties, round-tripping of funds, long-outstanding balances and restricted funds.

3.3.5 核查跨境收付款的背景、合同、发票、关单、服务成果、付款审批、收款人信息及银行合规资料；识别异常资金流动、向第三方付款、资金循环回流、长期挂账款项及受限资金。

3.4 Taxation and Electronic Tax System Documentation 税务与电子税务系统资料

3.4.1 Reconcile corporate income tax, VAT, withholding tax, payroll taxes and social contributions, property and land taxes and other applicable tax returns with the payment receipts, the balances in the tax system and the 1C ledgers.

3.4.1 核对企业所得税、增值税、预提税、工资税及社会缴款、财产税与土地税等各项申报表与缴款凭证、税务系统余额及 1C 账簿的一致性。

3.4.2 Focus on withholding tax on cross-border interest, dividends, service fees, royalties and other income of non-residents: determination of the applicable rate, documentation supporting relief under a double taxation treaty, withholding timing, filing and payment deadlines, and the relevant return forms (including Forms 100.00 and 101.04 and any other form applicable under the filing regime in force for the audit period).

3.4.2 重点关注跨境利息、股息、服务费、特许权使用费及其他非居民所得的预提税：适用税率的确定、享受税收协定优惠的证明资料、扣缴时点、申报与缴纳期限及相关申报表（含 100.00 表、101.04 表及审计期间适用申报制度下的其他表格）。

3.4.3 Examine the conditions for the deductibility of input VAT, the supporting electronic invoices and AKT certificates, import VAT, the recognition of output VAT, tax adjustments and the balances of the tax system accounts; identify the risks of lost invoices, late receipt of documents, rejected or cancelled invoices and non-qualifying deductions.

3.4.3 检查进项增值税抵扣条件、支持性电子发票及 AKT 凭证、进口增值税、销项增值税的确认、税务调整及税务系统账户余额；识别发票缺失、单据取得滞后、发票被拒收或作废以及不符合抵扣条件的风险。

3.4.4 Review tax audits, tax notices, disputes, fines, late payment surcharges, outstanding matters and contingent liabilities; identify, quantify and disclose tax exposures incurred but not recorded in the books.

3.4.4 复核税务稽查、税务通知、争议、罚款、滞纳金、未决事项及或有负债；识别、量化并披露已发生但未在账内确认的税务风险。

3.5 Customs and Imported Equipment Documentation 海关与进口设备单证

3.5.1 Test, on a sample basis, the customs declarations, contracts, commercial invoices, packing lists, transport documents, certificates of origin, customs broker documentation, tax payment receipts, release records and payment records relating to imported equipment, spare parts and other goods.

3.5.1 抽样测试进口设备、备品备件及其他货物相关的报关单、合同、商业发票、装箱单、运输单据、原产地证书、报关代理资料、完税凭证、放行记录及付款记录。

3.5.2 Verify the consistency of HS commodity codes, customs value, the calculation of customs duty and import VAT, exchange rate assumptions, the declarant, import dates and declared values with the accounting entries; monitor the risks relating to customs valuation, commodity classification, origin and additional assessments.

3.5.2 核对商品编码（HS）、完税价格、关税与进口增值税的计算、汇率假设、申报人、进口日期及申报金额与会计记录的一致性；关注海关估价、商品归类、原产地及补充评估方面的风险。

3.5.3 Verify the completeness of the capitalised costs of imported equipment and compliance with the initial measurement requirements for property plant and equipment and construction in progress;

identify the risk of omitting eligible capitalisable costs or of capitalising ineligible expenditure into asset values.

3.5.3 核查进口设备资本化成本的完整性，以及是否符合固定资产和在建工程的初始计量要求；识别漏计可资本化成本或将不符合条件的支出计入资产价值的风险。

3.6 Foreign Currency, Functional Currency and Presentation Currency
外币事项、功能币种与列报币种

3.6.1 For each company separately, verify the rationale and the history of the transaction currency, bookkeeping currency, functional currency and presentation currency; examine the sources of exchange rates, the calculation of foreign exchange gains and losses, the translation of monetary foreign currency items at period end and the related disclosures.

3.6.1 分别对每家公司核查交易币种、记账币种、功能货币与列报货币的确定理由及其沿革；检查汇率来源、汇兑损益的计算、期末外币货币性项目的折算及相关披露。

3.6.2 Where applicable to the auditees and to the audit period, examine the case in which the accounting system originally used KZT and was subsequently switched to RMB: verify the switch-over date, management's judgement, the indicators of the primary economic environment, the currency composition of revenue, costs and financing, the continuity of the statement of financial position before and after the switch-over, and the treatment of comparative information; assess compliance with IAS 21 and with the local financial reporting requirements.

3.6.2 如适用于被审计单位及审计期间，检查会计系统原以坚戈记账、其后改用人民币的情形：核实切换日期、管理层判断、主要经济环境指标、收入成本与融资的币种构成、切换前后财务状况表的连续性及比较信息的处理；评价其是否符合《国际会计准则第 21 号》及当地财务报告要求。

3.6.3 The financial statements shall be submitted to the Client with KZT as the presentation currency. Where the applicable standards establish a functional currency other than KZT, the audit organisation shall explain the translation method applied for presentation purposes, the exchange rate basis and the effect of translation differences. The presentation currency requirement shall be met in a manner consistent with the applicable accounting standards.

3.6.3 财务报表应以坚戈为列报货币提交委托方。适用准则确定的功能货币不是坚戈的，审计机构应说明为列报目的所采用的折算方法、汇率基础及折算差额的影响，并以符合适用会计准则的方式满足列报货币要求。

3.6.4 Disclose the monetary assets and liabilities denominated in KZT, RMB, USD, EUR and other major currencies, the related exchange rate risk and material foreign exchange gains and losses; recalculate or test, on a sample basis, material foreign currency transactions.

3.6.4 披露以坚戈、人民币、美元、欧元及其他主要货币计价的货币性资产和负债、相关汇率风险及重大汇兑损益；对重大外币交易进行重新计算或抽样测试。

3.7 Related Parties, Capital, Borrowings and Other Material Matters
关联方、资本、借款及其他重大事项

3.7.1 Identify the shareholders, the ultimate controlling party, related-party enterprises, key management personnel and the entities under their control or significant influence; examine the completeness of the related-party list, the approval of related-party transactions, the pricing basis, balance confirmations and the financial statement disclosures.

3.7.1 识别股东、最终控制方、关联方企业、关键管理人员及其控制或重大影响的实体；检查关联方清单的完整性、关联交易的审批、定价依据、余额确认及财务报表披露。

3.7.2 Examine subscribed and paid-in registered capital, the progress of shareholder contributions, capital surplus, shareholders' resolutions, corporate registry records and the formalities with the National Bank of the Republic of Kazakhstan, where applicable; reconcile bank receipts with the book entries.

3.7.2 检查注册资本认缴与实缴、股东出资进度、资本公积、股东决议、公司登记记录及向哈萨克斯坦共和国国家银行办理的手续（如适用）；核对银行进账与账务记录。

3.7.3 Audit borrowings, guarantees and sureties, mortgages, pledges, commitments, litigation, arbitration, defaults, material amendments to contracts and other contingent events; assess whether a provision should be recognised or a disclosure made.

3.7.3 审计借款、担保与保证、抵押、质押、承诺、诉讼、仲裁、违约、合同的重大修改及其他或有事项；评估是否应确认预计负债或作出披露。

3.7.4 Evaluate the going concern assumption, the arrangements for funding the construction of the project, the financing covenants, major capital commitments and the post-reporting-period financing arrangements.

3.7.4 评价持续经营假设、项目建设资金安排、融资约束条款、重大资本承诺及报告期后的融资安排。

3.8 Financial Statements and Audit Completion Procedures
财务报表与审计完成程序

3.8.1 Audit the statement of financial position, the statement of profit or loss and other comprehensive income, the statement of cash flows and the statement of changes in equity, together with the accompanying notes; examine the classification and presentation of line items, the treatment of comparative figures and the completeness of disclosures.

3.8.1 审计财务状况表、损益及其他综合收益表、现金流量表和所有者权益变动表及附注；检查报表项目的分类与列报、比较数的处理及披露的完整性。

3.8.2 Perform revenue and cost cut-off testing, confirmation of bank balances and of trade receivables and payables, testing of material balances, analytical procedures, attendance at period-end stocktaking and physical observation where applicable, and testing of accounting estimates and impairment as required.

3.8.2 执行收入与成本截止性测试、银行余额及应收应付款函证、重大余额测试、分析性程序、期末存货监盘及实地观察（如适用），并按需测试会计估计与减值。

3.8.3 Examine the financial final accounts documentation prepared by management, the trial balance schedules, adjusting journal entries, unreconciled items, material variances and the treatment of audit adjustments.

3.8.3 检查管理层编制的财务决算资料、试算平衡表、调整分录、未达账项、重大差异及审计调整的处理。

3.8.4 Verify the material events occurring between the balance sheet date and the date of the audit report, including significant receipts and payments of funds, financing activities, changes in capital structure, the signing or amendment of major contracts, tax and customs events, litigation, accidents and other events that may affect the financial statements.

3.8.4 核查资产负债表日至审计报告日之间发生的重大事项，包括重大资金收付、融资活动、资本结构变动、重大合同的签订或修改、税务与海关事项、诉讼、事故及其他可能影响财务报表的事项。

3.8.5 Obtain written representations from management; summarise and communicate uncorrected misstatements, audit differences, material deficiencies, scope limitations and material uncertainties relating to going concern.

3.8.5 取得管理层书面声明；汇总并沟通未更正错报、审计差异、重大缺陷、范围限制及与持续经营相关的重大不确定性。

Chapter IV Schedule and Delivery Assurance 进度与交付保障

Phase **阶段**	**Key activities** **关键工作**	**Deliverables** **交付物**	**Time limit (to be completed by the Bidder)** **时限（报价人填写）**
Phase 1 Initiation and pre-review 启动与预审	Issue the data request list, hold interviews, understand the systems, perform risk assessment, prepare the audit plan 发出资料清单、开展访谈、了解系统、实施风险评估、编制审计计划	Data requirement checklist; audit plan; preliminary risk alert memorandum 资料需求清单；审计计划；初步风险提示备忘录	____ working days after contract effectiveness 合同生效后 ____ 个工作日

Phase **阶段**	**Key activities** **关键工作**	**Deliverables** **交付物**	**Time limit (to be completed by the Bidder)** **时限（报价人填写）**
Phase 2 On-site audit 现场审计	On-site examination of 1C records, vouchers, bank documents, tax records, EDS records, AKT certificates and relevant contracts 现场检查 1C 账务、凭证、银行单据、税务资料、EDS 记录、AKT 凭证及相关合同	On-site issue list; phased communication minutes; early warning notice of material events 现场问题清单；阶段性沟通纪要；重大事项预警通知	____ working days ____ 个工作日
Phase 3 Period-end and subsequent events review 期末及期后事项复核	Complete balance testing, review of adjustment items and subsequent events, obtain management representations, perform review procedures 完成余额测试、调整事项及期后事项复核，取得管理层声明，实施复核程序	Schedule of audit adjustments; draft audit report 审计调整表；审计报告初稿	____ working days from full availability of source documents 原始资料齐备后 ____ 个工作日
Phase 4 Report finalisation and briefing 报告定稿与汇报	Feedback and communication cycles, quality control review, issue the bilingual formal reports and the management letter 反馈与沟通轮次、质量控制复核、出具双语正式报告及管理建议书	Full set of formal audit reports in English and Russian; presentation briefing materials 英文及俄文正式审计报告全套；汇报演示材料	____ working days from confirmation of audit findings 审计发现确认后 ____ 个工作日
Phase 5 Parent company audit support 母公司年审支持	Joint audit coordination, response to inquiries, provision of supplementary materials and reasonable additional audit procedures 联合审计协调、回应询问、提供补充资料及合理的追加审计程序	Inquiry response documents with a supporting evidence index 附证据索引的询问回复文件	In a timely manner, aligned with the parent company audit timetable 及时办理，与母公司审计时间表衔接

4.1 The Bidder shall take due account of Kazakh public holidays, the access constraints of the tax and customs systems, the turnaround time of bank confirmations and the availability of management and of the personnel providing documents, and shall propose a resource assurance plan to guarantee delivery on time. Where delay is caused by missing source documents or by a third party, the Bidder shall notify the Client in writing within two working days and propose alternative audit procedures.

4.1 报价人应充分考虑哈萨克斯坦法定节假日、税务与海关系统的访问限制、银行函证的周转时间以及管理层和提供资料人员的可安排性，并提出资源保障方案以确保按期交付。因原始资料缺失或第三方原因导致延误的，报价人应在两个工作日内书面通知委托方并提出替代审计程序。

Chapter V Staffing and Communication Coordination 人员配置与沟通协调

5.1 The audit-project lead shall hold a Kazakh audit-practising qualification with no less than three years of relevant audit experience. The project team shall deploy professionals familiar with IFRS / ISA standards, Kazakh accounting-and-tax-practice rules, cross-border-fund operations and renewable-energy / construction-project audits.

5.1 审计项目负责人应持有哈萨克斯坦审计执业资格，并具备不少于三年的相关审计经验。项目组应配备熟悉国际财务报告准则 / 国际审计准则、哈萨克斯坦会计与税务实务、跨境资金运作以及新能源 / 建设项目审计的专业人员。

5.2 The project team must possess working-level Russian-language capability. Kazakh-language capability for liaison with local authorities is preferred. Chinese- or English-language support shall be provided for communications with the purchaser; key audit judgements shall not be compromised by linguistic misunderstandings.

5.2 项目组须具备俄语工作能力；具备与当地机构沟通的哈萨克语能力者优先。与采购方沟通应提供中文或英文支持；关键审计判断不得因语言误解而受到影响。

5.3 Bidding documents shall specify the project lead, signing auditor, on-site-engagement manager and core-team-member names, professional qualifications, years-of-experience, relevant-project track-records, role-responsibility breakdowns and estimated man-day inputs. The project lead and signing auditor shall not be replaced without prior written consent from the purchaser.

5.3 报价文件应明确项目负责人、签字审计师、现场项目经理及核心成员姓名、专业资格、从业年限、同类项目业绩、角色分工及预计投入人天。未经采购方事先书面同意，不得更换项目负责人和签字审计师。

Chapter VI Bill of Quantities 报价清单

No. 序号	Item and key work content 项目及主要工作内容	No. of auditees 被审计单位数	Auditee 被审计单位	Main deliverables 主要交付物	Remarks 备注
1	Standalone audit of the 2026 financial statements and special audit of the financial final accounts of Argest LLP Argest LLP 2026 年度财务报表审计及财务决算专项审计	1	Argest LLP	Audit report EN/RU; special final accounts report; management letter 英文/俄文审计报告；决算专项报告；管理建议书	Separate audit and opinion 单独审计、单独出具意见
2	Verification of common matters and coordination of the group audit — Argest LLP share 联合事项核查及集团审计协调（归属 Argest LLP 部分）	1	Argest LLP	Argest LLP common issues summary; adjustment and difference schedule; parent audit support Argest LLP 共性问题汇总；调整及差异表；母公司年审配合	Argest LLP only; no joint price 仅归属 Argest LLP
3	Standalone audit of the 2026 financial statements and special audit of the financial final accounts of Beta Wind LLP Beta Wind LLP 2026 年度财务报表审计及财务决算专项审计	1	Beta Wind LLP	Audit report EN/RU; special final accounts report; management letter 英文/俄文审计报告；决算专项报告；管理建议书	Separate audit and opinion 单独审计、单独出具意见
4	Verification of common matters and coordination of the group audit — Beta Wind LLP share 联合事项核查及集团审计协调（归属 Beta Wind LLP 部分）	1	Beta Wind LLP	Beta Wind LLP common issues summary; adjustment and difference schedule; parent audit support Beta Wind LLP 共性问题汇总；调整及差异表；母公司年审配合	Beta Wind LLP only; no joint price 仅归属 Beta Wind LLP

4. Service Period 服务期间

From the date of contract signature to the finalisation and delivery of the audit reports; the Bidder shall state the total engagement period (calendar days / working days) in the Form of Quotation.

自合同签订之日起至审计报告定稿并交付之日止；报价人须在报价函中明确总工期（日历天/工作日）。

Appendix 3 Technical Proposal (Outline)
技术方案（提纲）

The technical proposal shall be prepared by the Bidder in a format of its own choice, provided that it fully complies with the technical requirements in Appendix 2 and addresses every requirement of Chapter III item by item. It shall include at least the following:

技术方案由报价人自拟，格式不限，但须完全满足附件 2 的技术要求，并逐条响应附件 2 第三章的各项要求，至少包含以下内容：

1. Firm profile and practice licence

   机构简介与执业资质

2. Understanding of the project and audit risk assessment

   对项目及审计风险的理解

3. Audit strategy, audit plan and timetable

   审计总体策略、审计计划与进度安排

4. Response to the key verification items in Chapter III of Appendix 2

   对附件 2 第三章重点核查事项的应对措施

5. Team composition, CVs and language capability

   项目组人员安排、简历及语言能力

6. quality management

   质量管理

7. Independence and ethics safeguards

   独立性与职业道德保障

8. Communication and coordination mechanism

   沟通协调机制

9. Deliverables list

   交付物清单

10. Others, as appropriate

    其他（按项目特点补充）

Appendix 4 Quotation Commitment Letter (Template)
报价承诺函（模版）

Project Name: Aktobe 200 MW Wind Power Project 2026 Annual Audit Service Procurement

项目名称：哈萨克斯坦阿克托别 20 万千瓦风电项目 2026 年年度审计服务

To: Argest LLP and Beta Wind LLP

致：Argest LLP 与 Beta Wind LLP

On behalf of 【Name of the Bidder】, I hereby make the following commitments:

我代表【报价人名称】，在此作如下承诺：

1. We fully understand and accept all the provisions and requirements of the Inquiry Document.

2. The quotation is valid for 90 days after the deadline for the submission of quotations.

3. This quotation remains unchanged during the validity period of the contract.

4. We will sign the contract with the Client in accordance with the provisions of the Inquiry Document and strictly perform our contractual obligations, complete the Services on schedule and provide you with high-quality services. If any management or compliance problem is identified during the performance of the contract, we will remedy it as soon as practicable and bear the corresponding financial responsibility.

5. This commitment will become an integral part of the contract and will have the same legal effect as the contract.

6. We solemnly commit that all documents, proofs and statements regarding the qualifications are true and accurate. If we violate such commitments, we are willing to bear all legal consequences.

1. 我们充分理解并接受询价文件的所有条款和要求。

2. 报价单的有效期为报价截止时间后 90 天内。

3. 本报价在合同有效期内保持不变。

4. 我们将按照询价文件的规定与采购方签订合同，严格履行合同义务，按期完成服务并提供优质服务。合同履行过程中如发现管理或合规问题，我方将尽快整改并承担相应的经济责任。

5. 本承诺将成为合同不可分割的一部分，与合同具有同等法律效力。

6. 我方郑重承诺，本次报价中所有文件、证据和陈述均真实、准确。如违反上述承诺，我方愿意承担一切法律后果。

Name and signature of the Bidder： _____

报价人代表姓名及签名

Seal of the Bidder： _____

报价人盖章

Date of the commitment： _____

报价承诺日期

Appendix 5 Form of Quotation (Template)
报价函（模板）

Project Name: Aktobe 200 MW Wind Power Project 2026 Annual Audit Service Procurement

项目名称：哈萨克斯坦阿克托别 20 万千瓦风电项目 2026 年年度审计服务

The Purchaser consists of two independent legal entities, Argest LLP and Beta Wind LLP. Accordingly, the Bidder shall submit two separate quotations in this Appendix: Section 5.2 for Argest LLP and Section 5.3 for Beta Wind LLP. Work relating to the common matters of the two companies and to the coordination of the group audit shall be split by company, allocated to the company concerned and priced within the quotation of that company; a single price covering both companies will not be accepted. The Purchaser will sign two separate service contracts with the successful Bidder, one for each company, and each contract shall cover only the services, price, delivery, acceptance and liability of that company.

鉴于采购方由 Argest LLP 与 Beta Wind LLP 两个独立法人组成，报价人须在本附件中分别提交两份报价：第 5.2 部分为 Argest LLP 报价，第 5.3 部分为 Beta Wind LLP 报价。涉及两家公司共同事项及集团审计协调的工作，须按公司拆分、归属至相应公司并计入该公司的报价，不接受覆盖两家公司的单一总价。采购方将与中标人分别签订两份服务合同，每份合同仅涵盖对应公司的服务范围、报价金额、交付、验收及责任。

5.1 Summary of Quotations 报价汇总

No. 序号	Company 公司	Description 报价说明	Total price incl. VAT (KZT) 含税总价（坚戈）	Unit price excl. VAT (KZT) 不含税单价	VAT % 税率
1	Argest LLP	2026 annual audit and special audit 2026 年度审计及专项审计	（ ）	（ ）	16
2	Beta Wind LLP	2026 annual audit and special audit 2026 年度审计及专项审计	（ ）	（ ）	16
Aggregate 合计			（ ）	（ ）	—

5.2 Form of Quotation — Argest LLP

报价函——Argest LLP

No. 序号	Project 报价项目	Description 报价说明	Qty 数量	Unit price excl. VAT (KZT) 不含税单价	VAT % 税率	Total price incl. VAT (KZT) 含税总价	Remarks 备注
1	2026 annual audit and special audit 2026 年度审计及专项审计	Standalone audit of the 2026 financial statements and special audit of the final accounts of Argest LLP (Appendix 2) Argest LLP 2026 年度财务报表单独审计及决算专项审计（附件 2）	1 lump sum 1 项	（ ）	16	（ ）	Separate report 单独出具
2	Common matters and group audit 联合事项与集团审计	Common matters attributable to Argest LLP; consolidated adjustment schedule; support for the parent company audit 归属 Argest LLP 的联合事项、审计调整汇总及母公司年审配合	1 lump sum 1 项	（ ）	16	（ ）	Argest LLP only 仅计本公司
	Subtotal 小计			—	—	（ ）	

Validity of Quotation: 90 days from the deadline for submission of quotations.

报价有效期：自报价截止之日起 90 天。

Offerors may add further sub-items as appropriate.

报价人可以根据实际情况添加更多子项目。

The Offeror (Company name)：_____

报价方（公司名称）

Name and signature of Project representative_____with company stamp

项目代表姓名及签名：（加盖公司印章）

Date：

日期：

5.3 Form of Quotation — Beta Wind LLP

报价函——Beta Wind LLP

No. 序号	Project 报价项目	Description 报价说明	Qty 数量	Unit price excl. VAT (KZT) 不含税单价	VAT % 税率	Total price incl. VAT (KZT) 含税总价	Remarks 备注
1	2026 annual audit and special audit 2026 年度审计及专项审计	Standalone audit of the 2026 financial statements and special audit of the final accounts of Beta Wind LLP (Appendix 2) Beta Wind LLP 2026 年度财务报表单独审计及决算专项审计（附件 2）	1 lump sum 1 项	（ ）	16	（ ）	Separate report 单独出具
2	Common matters and group audit 联合事项与集团审计	Common matters attributable to Beta Wind LLP; consolidated adjustment schedule; support for the parent company audit 归属 Beta Wind LLP 的联合事项、审计调整汇总及母公司年审配合	1 lump sum 1 项	（ ）	16	（ ）	Beta Wind LLP only 仅计本公司
	Subtotal for Beta Wind LLP Beta Wind LLP 小计			—	—	（ ）	

Validity of Quotation: 90 days from the deadline for submission of quotations.

报价有效期：自报价截止之日起 90 天。

Offerors may add further sub-items as appropriate.

报价人可以根据实际情况添加更多子项目。

The Offeror (Company name)：_____

报价方（公司名称）

Name and signature of Project representative_____with company stamp

项目代表姓名及签名：（加盖公司印章）

Date：

日期：