

PRICING SCHEDULE

Lot 3 - External

| | | | | | | | |
|---------|---------------------------------|------------------------|------------------------|-------------|---------------|------------|--------------------------|
| Ranking | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | MHA Henderson Loggie | Ernst and Young | Scott Moncreiff | KPMG | Mazars | RSM | Wylie and Bissett |

| Skill/Seniority Level | Hourly rate | Hourly rate | Hourly rate | Hourly rate | Hourly rate | Hourly rate | Hourly rate |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Audit Partner | £130 | £208 | £208 | £180 | £180 | £280 | £180 |
| Senior Manager/Director | £103 | £135 | £122 | £155 | £135 | £135 | £120 |
| Audit Manager | £77 | £85 | £94 | £135 | £120 | £105 | £120 |
| Audit Senior | £66 | £68 | £76 | £110 | £85 | £85 | £85 |
| Qualified Staff Member | £52 | £57 | £70 | £100 | £85 | £60 | £35 |
| Audit assistant | £33 | £41 | £44 | £90 | £51 | £50 | £30 |