

Open Call for Tenders to Assist EFRAG in Developing a Robust ESRS Knowledge Hub

Summary of contract requirements and tendering procedure

1. Contracting entity

1.1 Name and address

EFRAG 35 Square de Meeûs, B-1000 Brussels Belgium

Email box: **call.for.tender@EFRAG.ORG**

Contact persons:

- **Saskia Slomp**, EFRAG CEO, Saskia.Slomp@EFRAG.ORG; T +32-(0)2 207.93.05 | M +32-(0)475 293.669.
- **Filipe Camilo Alves**, COO, Filipe.Alves@efrag.org, T +32-(0)2 207 93 00, M +32-(0) 472 46 07 70.

1.2 Internet address

www.efrag.org

1.3 Date of publication of this notice

20 September 2024.

1.4 Submission date

Tenders must be sent by **31 October 2024** close of business to the email address:

call.for.tender@EFRAG.ORG. Tenderers are advised to keep proof of the sending time.

1.5 Communication

Additional information can be obtained from the above-mentioned address.

1.6 EFRAG's mission statement

EFRAG's mission is to serve the European public interest in both financial and sustainability reporting by developing and promoting European views in the field of corporate reporting. EFRAG builds on and contributes to progress in corporate reporting.

In its financial reporting activities, EFRAG ensures that the European views are properly considered in the IASB's standard-setting process and in related international debates. EFRAG ultimately provides advice to the European Commission on whether newly issued or amended

IFRS Standards meet the criteria of the IAS Regulation for endorsement for use in the EU, including whether endorsement would be conducive to the European public good.

In its sustainability reporting activities, EFRAG provides technical advice to the European Commission in the form of draft European Sustainability Reporting Standards (ESRS) elaborated under a robust due process and supports the effective implementation of ESRS (by providing a Q&A platform and various implementation guidance documents (IGs) and XBRL taxonomies). Going forward, EFRAG will develop dedicated standards for SMEs and sectors.

EFRAG seeks input from all stakeholders and obtains evidence about specific European circumstances throughout the standard-setting process. Its legitimacy is built on excellence, transparency, governance, due process, public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly, and consistently and be recognised as the European voice in corporate reporting and a contributor to global progress in corporate reporting.

2. Description of the contract

2.1 Main features of the contract

In relation to its sustainability reporting standard-setting activities, this call for tenders concerns an EFRAG sustainability reporting knowledge platform (an electronic web data base system or 'hub'), with a particular emphasis on core functionalities and contents:

- 1 from a general standpoint, by facilitating the transition to and implementation of ESRS, making it easier to apply ESRS without unnecessary costs, helping to address the challenges companies have in applying ESRS, raising awareness of ESRS and fostering the general understanding of ESRS; and
- 2 by providing a platform (IT tool and contents) offering access to comprehensive ESRS materials (including the ESRS themselves, implementation guidance (IG), Q&A Platform Explanations, XBRL Taxonomies related to the ESRS standards, interoperability guidance, etc.) through an interactive, modern electronic data base system/platform. The platform must enable navigation and comprehensive search for users/subscribers through an HTML webpage in relation to the various materials developed by EFRAG, including:
 - (a) the ESRS texts themselves, including links to the versions in the EU Official Journal, and their translations and different versions of the texts;
 - (b) cross-references within ESRS Set 1 (sector-agnostic standards) and to the related Q&A Explanations, Implementation Guidance documents and, when existing, EFRAG educational materials;

- (c) cross-references between standards (e.g. from main body paragraph to related paragraphs, or from topical or sector standard paragraphs to the cross-cutting standards- ESRS 1 and 2's paragraphs);
 - (d) additional standards to be issued by EFRAG, such as the SMEs' standards and approximately 35 sector standards;
 - (e) XBRL Taxonomies and their XBRL elements;
 - (f) datapoints as provided by IG 3;
 - (g) implementation Guidance documents (including the possibility for EFRAG to add future IGs to be issued);
 - (h) interoperability guidance, including digital concordance mechanisms; and
 - (i) integration with the Q&A database, where questions and answers are provided on paragraphs of the ESRS, the XBRL Taxonomy and Implementation Guidance.
- 3 **Enabling EFRAG staff and EFRAG authorised personnel to edit and manage the contents and links** listed above with back-end 'content management' functionality, including authorisation and permission system (roles: 'editor', 'reviewer', 'administrator', with version history used to track the changes made by individual users).
- 4 Operating with modern, compliant and search engine optimised (SEO) HTML, search engine, enabling accessibility (e.g. enabling braille reader according to the W3C Content Accessibility Guidelines), leveraging all modern web-browsing devices and scaling capacity of the content accordingly (e.g. smartphone, tablet, different web-browsers), including reader modes.
- 5 Implementing a **login and registration mechanism** (including password reset) for the users to have access to the full materials available and have a personalised experience (based on their profile and preferences). EFRAG envisages access that is free of charge for users for an initial period but might want to decide at a later stage to enable certain areas of the platform for paying users only. Functionality to require paid subscription for some materials must be anticipated in the architecture, and appropriate user data (invoicing address, payment method) must be implemented in the back-end but must not be enabled by default. By default, the registration shall require a name of the person, e-mail (used as username for authentication), password and company/organisation. A checkbox to indicate that the person registering agrees to receive EFRAG's newsletter must be implemented as well. The user authentication system must be integrated with EFRAG's

existing webpage (based on SharePoint), and SSO login must be implemented for EFRAG's staff, which allows them to log in with domain credentials.

- 6 Offering an **embedded search function** that facilitates finding specific content and the **possibility of downloading** certain documents (subject to intellectual property obligations) so that users can use them offline and an **alert the system for new content (selected areas)**.

In addition:

- 7 The platform should respect protection of user data and maintain confidentiality.
- 8 The platform should have an attractive layout respecting the EFRAG's house style.
- 9 The platform needs to have the capability to **host videos, surveys and live streaming**. It should also provide **analytics on the use of the platform**.
- 10 The provider should ensure that the **platform is usable by people with disabilities** and that it has a **dark mode**, meeting **visionary access conditions**, and a **feedback tool on the platform** (for future improvements).
- 11 The provider should also ensure that the platform can be used with different devices (computers, phones and tablets) and that it includes an option for having a language selector.
- 12 Finally, the provider should ensure that after delivery the platform is properly hosted and can be updated, with the possibility of EFRAG or another third party (under EFRAG's supervision) managing the platform independently after delivery.
- 13 Integrated AI features would be valued and to be discussed with EFRAG.

2.2 Objective and content of the contract (core functionalities and contents)

The objective of the contract is for the provider to assist EFRAG in building a unique, comprehensive, interactive, and modern electronic web data base system (the platform or 'hub'), comprising all materials (see above) necessary to discover, understand, implement and work on ESRS, to facilitate the implementation work of preparers and the work of analysts and other users (set up phase). This phase requires the provider to include their proposal for both the technological aspect of the tool to be delivered and, as initial content, all ESRS materials until a set date (tentatively 30 September 2025).

In addition, the provider shall indicate, as an option, the proposed terms and conditions for the maintenance (maintenance phase) of the platform, both from a technical perspective and from a content perspective (further developed, and new documents should be added after the set up

phase since the platform will have to be constantly enhanced and updated). The provider should also indicate the scalability of the tool, supporting the increase of documents and growth of users.

The European Commission has been empowered to give a grant to EFRAG so that it can improve its due process in the preparation of ESRS. This contract is procured in this context. The award is subject to EFRAG receiving final notification of the grant.

This system should encompass the key materials described below as of the date of delivery of the platform.

Section 1 – Final documents

Section 1.1 Issued ESRS – Interactive Platform

- 1 The interactive web platform must provide the following final documents (interactive mode). ‘Final’ for ESRS must be understood as adopted by the European Commission, generally via the issuance of a delegated act. For other documents, ‘final’ must be understood as ‘released by EFRAG as final’.
 - (a) **Consolidated version of ESRS:** All the 12 ESRS (Set 1), with the possibility of integrating future potential amendments.
 - (b) **Implementation Guidance and Explanations in relation to existing standards:** contents of the Implementation Guidance and Explanations developed by EFRAG (when documents are adopted as final), including materiality assessment implementation guidance, value chain implementation guidance, datapoints lists and other implementation guidance that is issued before the end of the contract (this may include implementation guidance on transition plans).
 - (c) **Link to EFRAG Q&A Platform:** there should be a link to the Q&A platform, which provides all the information related to the Q&A process.
 - (d) **Sustainability Standards for SMEs (Listed and Voluntary):** the final SME Standards, with the possibility of integrating future potential amendments.
 - (e) **The ESRS Sector Standards (subject to issuance of delegated act(s) by the European Commission):** including the Classification Standard, the Oil and Gas Standard and the Mining, Quarrying and Coal Standard. Other standards are to be added by EFRAG in the future – in total, around 35 ESRS Sector Standards.
- 2 All materials identified above must be accessible under a modern and user-friendly platform, including hyperlinks to all relevant documents, appendices, footnotes, other EU legislation and definitions.

- 3 Links and information on the materials must be provided in line with the ESRS text, i.e. by opening a modal box that displays the related information when an individual paragraph is clicked, including:
- (a) the corresponding data points and links to the IGs and Explanations;
 - (b) the corresponding XBRL taxonomy elements;
 - (c) a link to the XBRL concordance mechanism (not implemented yet);
 - (d) the related Questions and Answers and a link to each answer and question as well as to each Explanation;
 - (e) the related Application Requirements (AR) in ESRS 1 *General Requirements*, including a link to each of them;
 - (f) interoperability guidance for this specific paragraph (multiple, i.e. ISSB, GRI, CDP, etc.);
 - (g) any other related standard with a name and link; and
 - (h) when relevant, bases for conclusions, EC explanatory documents or FAQs.
- 4 For each of the standards and materials above, a versioning mechanism must be implemented which allows users to switch between different versions of the standard (i.e. draft, adopted, Corrigendum 1, Corrigendum 2, etc.)

Section 1.2 Issued ESRS-related final documents – Non-interactive platform

- 5 ‘Final’ must be understood as released by EFRAG as final.
- (a) *Educational materials regarding ESRS*: presentations, videos, webinars and other forms of educational materials should be made available in a non-interactive format.
 - (b) Documentation related to digital taxonomy.
 - (c) *Other documentation considered relevant* made available in a non-interactive format.

Section 2. Latest versions of documents in development – Non-interactive platform

- 6 This section should include the following information:
- (a) draft Standards as part of technical advice to the EC;
 - (b) draft Standards (latest versions) as part of pre-technical advice (documents being developed by EFRAG);
 - (c) draft Implementation Guidance; and

- (d) draft Digital Taxonomy.

Section 3. Chronological repository documents until adoption – Non-interactive platform

7 This section should include the following information:

- (a) *History of ESRS*: each finalised ESRS should be accompanied by a set of static (PDF) files representing its history, i.e. Exposure Drafts, draft ESRS as submitted to the European Commission as technical advice and draft ESRS as submitted for public feedback by the European Commission.
- (b) *Basis for conclusions (BfC) issued by EFRAG and documents issued by the European Commission to accompany delegated acts*: Please note that BfCs are prepared by EFRAG in relation to the technical advice sent to the European Commission and that the European Commission may modify the content of ESRS proposed by EFRAG. In such a case EFRAG does not update the BfCs. The European Commission may issue accompanying explanatory documents when adopting ESRS delegated acts.
- (c) Cost Benefit Analyses (CBA) and Field Tests.
- (d) European Commission FAQs and other ESRS related documents or positions.

Section 4. Linkage to external documentation

This section should include the following information:

- a) Links to the legal and non-legal documents referenced in ESRS (with hyperlinks or documents), including:
 - (a) EU legislation referenced in Set 1 ESRS, such as CSRD;
 - (b) other documents and frameworks mentioned in the ESRS (UNGP, OECD, ILO, GHG Protocol, etc.);
 - (c) IFRS Foundation ISSB S1+S2, SASB Standards, GRI Universal, topical and sector Standards; and
 - (d) SFDR, Benchmarking Regulation, Taxonomy Regulation, Pillar 3, UN Guiding Principles on Business and Human Rights, ILO conventions, OECD Guidelines for Multinational Enterprises, Paris Agreement, GHG Protocol, ISO, CEN-CENELEC, NACE, and ELTI.

2.3 Other functionalities and/or contents

If the IT tool proposed by the provider does embed or may embed other functionalities and/or contents, the provider is expected to propose as options possible additions to the core functionalities and/or to the contents listed above.

2.4 Delivery deadlines and payment plan

EFRAG expects the selected contractor to conclude the construction of the platform by the end of 2025, with milestones required for each section.

The table below provides the envisaged projected timeline:

Activity	Period
Award of the contract to the selected contractor	November 2024
Kick-off meeting with the selected contractor	November 2024
First draft of platform based on Section 1	April 2025
Delivery of Section 1 ready to be used	May 2025 (payment of 50%)
First draft of platform based on Section 2	July 2025
Delivery of Section 2 ready to be used	August 2025 (payment of 25%)
First draft of platform based on Section 3 and 4	November 2025
Delivery of Section 3 and Section 4 ready to be used	December 2025 (payment of 15%)
Delivery of entire final platform	December 2025 (payment of 10%)

3. Formal requirements and description of the procurement process

3.1 Duration of the contract

The contract will expire upon delivery of the entire platform and acceptance of the final platform (in the form of a letter stating that all the functionalities have been implemented as described) by EFRAG as far as the set up is concerned. Any contract for the maintenance and development of the platform will end at an agreed period. This may constitute two separate contracts.

Specific terms and conditions applicable to the mission (including penalties for late delivery) are included in the accompanying draft contract, which form an integral part of the call for tenders.

EFRAG might want to decide to use the services of the contractor later for content management activities. A separate agreement will be made in that case.

Factors with which to estimate the price of the service

The contractors must submit a detailed financial proposal for setting up the platform and for the development and maintenance of the platform, separately identifying for the set up and the development and maintenance stages the number of man-days (full time equivalent) per level of seniority of team members, including:

- (a) the daily rate per level of seniority; and
- (b) all other costs, expenses (including travel costs, meeting and other out-of-pocket costs), subscriptions and fees.

The financial proposals must be estimated including VAT¹.

Any future additional work can only be implemented and invoiced after written effort estimation and written acceptance by EFRAG.

The contractor should demonstrate its capabilities and certification the contractor has such as ISO certification.

4. Quality standards

4.1 General quality standards

The contractor must perform the tasks assigned to them in accordance with the highest professional standards and observe the highest integrity throughout the process (data, research, analysis, presentation, citations, etc.). The standards to be respected include the following.

- (a) All written deliveries should be drafted in a concise language, allowing readers to readily gain an overview of the specific subject regardless of their prior knowledge.
- (b) The contractor should bear in mind that the delivery must withstand scrutiny in a wider context and that factual errors, imprecise or ambiguous wording or an unclear, inaccurate, or incomplete statement of sources and references may jeopardise the credibility of the delivery as a whole.
- (c) Factual accuracy must be ensured. The contractor has the responsibility to present the results fully without omission, misrepresentation or deception.
- (d) In particular, the contractor must put in place effective internal quality control mechanisms. Non-compliance with the above standards can lead to rejection of the services.

¹ EFRAG has no VAT status and should therefore be invoiced VAT included for all provision of services, including those received from abroad.

4.2 Plagiarism

Where performance of the contract entails the use of an intellectual or industrial property right belonging to a third party, the contractor must thereby guarantee that the contractor has obtained authorisation from the holder or holders of said rights or from their legal representatives to use those rights for the purposes of this contract.

In such cases, the contractor must also inform EFRAG of any obligation or restriction arising from copyright or another intellectual or industrial property right belonging to a third party. Any fee for which the contractor may be liable for such authorisation must be paid by the contractor.

All material from the work of others which is used for the assignment such as data, information, ideas, concepts, methodologies, quotes and literature must be clearly identified and stated at the appropriate place in the text by way of a systematic referencing system.

4.3 Deliverables and copyright

EFRAG acquires ownership of the deliverables of the work carried out under the contract ('the deliverables'). EFRAG will use the results for the following purposes:

- (a) for its own purposes and develop them further. This means that all source code and the full platform is made available to EFRAG. EFRAG must not be dependent on the contractor to operate the platform once it is in production;
- (b) if the platform contains any software that the contractor has not developed themselves but rather used third party components, EFRAG must receive the right to use it without any additional cost and without violating any of the third-party licence provisions. This includes open-source software components. The contractor needs to provide a list of all third-party components used in the platform, including their corresponding licenses;
- (c) to support EFRAG in hosting the platform on its webserver;
- (d) communication through press information services;
- (e) inclusion in databases, indexes and portals as EFRAG would see appropriate; and
- (f) modification by or in the name of EFRAG.

The contractor may not use the methodology and a similar platform's IT support commissioned by EFRAG unless a prior written authorisation is obtained.

5. Scope of the work and guidance on quality criteria

The contractor will offer support to EFRAG SR TEG and EFRAG SRB in explaining the platform during the test phase and address comments and concerns.

The contractor might also be invited to participate in the training of the relevant EFRAG staff to use, update and maintain (certain elements) of the platform. These activities are part of the call for tenders.

6. Exclusion, selection and award criteria

6.1 Exclusion criteria

Tenderers must meet the exclusion criteria as laid down in the Information Form and sign the Information Form as part of the tender in this respect.

6.2 Selection criteria

The tenderer must prove their economic, financial, technical and professional capacity to carry out the work subject to this call for tenders. The tenderer should demonstrate their previous experience in developing similar platforms or parts of platforms (including a full description of projects and deliverables, indication of the costs and contact details of the clients of the tenderer with whom the project was implemented).

The tenderer must provide at least a reference for one project. The tenderer must provide information on the references, including the name and contact details of the tenderer and a description of the project(s) along with the costs and timeline as well as the toolset being used.

The economic and financial capacity will be assessed on the basis of a signed declaration of financial capacity, professional independence and absence of conflicts of interest (see point 3 of the Information Form) to be submitted by the tenderer. EFRAG reserves the right to seek evidence at any time relating to the tenderer's economic and financial capacity.

The tenderer should propose a team of experts with sound educational and professional qualifications and professional experience. The tenderer should also provide CVs that summarise the relevant professional qualifications and experience of the project manager and of other core team members of the project. The contractor may reject tenderers at the selection stage in case of professional conflicting interests that may affect the performance of the contract.

6.3 Award criteria

The tenderer will be awarded according to the best-value-for-money procedure. The maximum total of quality score is 100 points divided as follows.

Criteria	Max points
----------	------------

Open call for tenders

a. Quality, relevance and coherence of proposed approach and methodology	25 points
b. Organisation of the work (including quality of the team, quality of the proposed mechanism for project management, balance of profiles and break down of tasks)	35 points
c. Coordination and quality control (including risk management)	10 points
d. Price (Comparison of prices will be made on the basis of the stated, all-inclusive fixed price using a formula, i.e. the lowest quoted price will receive the maximum number of 20 points; all other offers will receive a number of price points in relation to the lowest offered price: Price points = (lowest price / price of the respective tender) x 20)	20 points
e. Provided references for similar projects	10 points

6.4 Other information

The tenderer should complete and sign the Information Form that is part of the tender documents. This form includes confirmation in relation to EFRAG's European Commission grant agreement as well as confirmation that the tenderer organisation has no potential conflicts of interest.

6.5 EFRAG's EC grant agreement

Part of EFRAG's financing comes from the European Union in the form of a grant (the EC grant). Articles 11 (proper implementation), 12 (conflict of interest), 13 (confidentiality and security), 14 (ethics and values), 17.2 (visibility), 18 (specific rules for carrying out action), 19 (general information obligations) and 20 (record-keeping), as laid down in the Single Market Programme (SMP) General Model Grant Agreement ([SMP MGA – Multi & Mono version 1.0 August 2021](#)), also [apply to subcontractors and are applicable to contractors. A condition for inclusion as a valid tender is that the prospective contractor confirms that it has been made aware of these Articles and agrees to be bound by them if the contract is awarded to them.](#)

The tender is only open to organisations established/domiciled in the European Economic Area and EFTA countries.

6.6 Time limit for receipt of tenders

Tenders must be sent by **31 October 2024** close of business to the email address: call.for.tender@EFRAG.ORG. Tenderers are advised to keep proof of the sending time.

6.7 Language in which tenders must be drawn up

Tenders must be submitted in English.

7. Notification of the results and award of the contract

7.1 Notification of the results

EFRAG has the intention to notify the successful tenderer in the **second half of November 2024**. As part of the evaluation process, EFRAG has the right to request a presentation of the proposal at EFRAG's offices or by Microsoft Teams. Please note that the notification at this stage does not constitute commitment on the part of EFRAG.

Prior to signing the Draft Contract, EFRAG may decide to prolong the period to respond to the call for tenders or either abandon or cancel this procurement procedure without entitling any tenderer to any compensation. Notification of the results will also be sent to the unsuccessful candidates.

7.2 Award of the contract

The contract will be awarded, through the signature of a contract (the Draft Contract is part of the tender documents), to the candidate who has made the most advantageous offer in terms of quality and price (see selection and award criteria above). At the time of signature of the contract, signed originals, forming an integral part of the contract, must be submitted. The signature of the contract will mark the start of the period of execution of the contract. There can be no provision of services without such a contract.

8. Components of this call for tenders

This call for tenders consists of:

- (a) an open call for tenders to assist EFRAG in Developing a robust ESRS Ecosystem;
- (b) the Information Form; and
- (c) the Draft Contract.

B. Background information

About the CSRD

In December 2022, the Corporate Sustainability Reporting Directive (CSRD) was published in the European Official Journal. The objective of the CSRD is to improve sustainability reporting to better exploit the potential of the European Single Market and to contribute to the transition to a fully sustainable and inclusive economic and financial system in line with the European Green Deal and the UN Sustainable Development Goals.

In the CSRD, EFRAG is designated as the technical adviser to the EC, providing technical advice in the form of draft European Sustainability Reporting Standard (ESRS). In March 2023, EFRAG was called upon by the European Commission to focus on implementation support for the first set of

ESRS. This implementation support consists of implementation guidance (for example, materiality assessment implementation guidance and value chain implementation guidance) and answers to questions (in various forms, including clarifications and rejections). The delegated act with the first set of agnostic ESRS was adopted by the European Commission on 31 July 2023 and, after no objection by the EP and Council, it was published in the Official Journal. After the CSRD, other ESRS will follow, including ESRS for listed SMEs, a voluntary standard for SMEs, sector-specific ESRS and ESRS for non-EU companies as well as illustrative examples and other forms of education material. In addition, there is the digital XBRL taxonomy of ESRS, which links its XBRL elements to ESRS paragraphs.

About EFRAG's role

In the CSRD, EFRAG is the provider of technical advice to the European Commission in the form of draft European Sustainability Reporting Standards, using proper due process, public oversight and transparency, and with the expertise of relevant stakeholders.

The reporting standards are adopted by the European Commission by means of Delegated Acts. The European Commission is to review the adopted Delegated Acts at least every three years after the date of application considering the technical advice of EFRAG to take account of relevant developments, including developments in international standards.

About the first set of ESRS for large undertakings and the European Commission Delegated Act

The European Commission has adopted the [Delegated Act on ESRS](#) for large undertakings on 31 July 2023. More details can be found [here](#).