

Addendum 2 to the EFRAG Call for Tenders for EFRAG ESRS Knowledge Hub

Question 1 - Expected Features and Prioritisation: Could you please provide more details on the exact functionalities expected from the platform? Is there a prioritisation or ranking for features such as accessibility, mobile compatibility, and search engine optimisation?

EFRAG has included all the details and exact functionalities expected from the platform in the EFRAG Call for Tenders. EFRAG also invites tenderers to provide proposals for additional functionalities and features not referred to in the call for tenders.

The provider should ensure that the platform can be used with different devices (computers, phones and tablets). EFRAG also expects that the platform has a search engine optimisation.

Question 2 - User Types and Access Levels: How many users is it anticipated the platform will serve? What user types are expected (e.g., preparers, analysts, paying and non-paying users)? Will there be different levels of access for these user types, such as more interactive content for paying users or public access for unregistered users?

In terms of anticipated traffic volume for the platform, please see question 4, on page 3 of Addendum 1 to the EFRAG Call for Tenders for EFRAG ESRS Knowledge Hub.

EFRAG expects many different types of users, including preparers, analysts, regulators, auditors, etc.

In regard to different levels of access, EFRAG envisages an access that is free of charge for users for an initial period. However, EFRAG might want to decide at a later stage to enable certain areas of the platform for paying users only (e.g. interactive part). For more details, please see paragraph 5, page 3 of the EFRAG Call for Tenders.

Question 3 - AI Integration: What level of AI integration is anticipated? Should AI handle tasks such as assessing submitted sustainability reports or enhancing marketing campaigns? How should this be factored into costing, given that it seems like a bonus rather than a core feature?

As mentioned in the EFRAG Call for Tenders, integrated AI features would be valued.

Question 4 - Cloud Platform: Are you currently using a specific cloud platform (Azure, AWS, GCP), or is it up to the supplier to choose one?

In terms of hosting, please see question 1, on page 1 of Addendum 1 to the EFRAG Call for Tenders.

Question 5 - Content Management System (CMS): Do you already have a CMS in place or a preferred CMS, or is this something the supplier should propose? How many users are expected to have administrative access?

EFRAG is using the CMS Drupal for its webpage. We expect that a varying number of EFRAG Staff members will need administrative access to the portal. Initially, approximately 5-20 staff members may be involved and need administrative access. For more details on the team, please see EFRAG's response to Question 1 on page 14 of Addendum 1 to the EFRAG Call for Tenders.

See more information on the number of external users in the answer to question 4 of Addendum 1 to the EFRAG Call for Tenders.

Question 6 - Video Hosting and Streaming: Is it acceptable to use YouTube for hosting videos and streams, with links or embedded content added to the CMS?

Yes, it would be acceptable to use YouTube for hosting videos and streams, with links or embedded content added to the CMS. EFRAG's YouTube channel is available here:

<https://www.youtube.com/@efrag3997/videos>

Question 7 - User Authentication and SSO: Will the platform require integration with existing user authentication systems beyond the SSO login for staff? Could you provide more details on the current SSO login system (e.g., which authentication provider or technology is currently in use)? Since the user authentication system must be integrated with your existing webpage (based on SharePoint), could you clarify how SharePoint should be utilized beyond this functionality?

Please see question 3, on page 3 of Addendum 1 to the EFRAG Call for Tenders.

Question 8 - Payment Functionality: When will the payment functionality be enabled, and what will be paid for versus free content? What specific payment models do you envision (e.g., subscription-based, pay-per-use)? Should the payment functionality be excluded from Phase 1 to reduce costs?

EFRAG envisages an 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 (e.g. interactive part). For more details, please see paragraph 5, page 3 of the EFRAG Call for tenders. The payment functionality can be presented separately in the tendered offer.

Question 9 -Traffic and Load Expectations: What are the expected traffic and load on the platform (e.g., unique visits per day/month, peak traffic periods)?

In terms of anticipated traffic volume for the platform, please see question 4, on page 3 of Addendum 1 to the EFRAG Call for Tenders.

Question 10 - Language Support: How many languages should the platform support, and is there an assumption that additional languages may be requested later? Who will be responsible for providing and managing translations for the platform content?

In terms of language support, please see question 10 on page 4 of the Addendum 1 to the EFRAG Call for Tenders.

Question 11 - International Standards and Compliance: Are there specific international standards (e.g., GDPR, PCI DSS) that the platform must comply with? Do different countries within the EU have slightly different rules that need to be reflected on the platform?

The platform should be compliant with GDPR and the EU Web Accessibility Directive, and in view of providing a secure payment platform, it should be PCI DSS compliant as well.

Question 12 - Document Changes and Alerts: How will users know when documents have been updated? The brief mentions alerts—should these be sent to everyone or only to specific users (e.g., those involved with a document)? How should alerts be delivered (e.g., email, notifications within the application)?

EFRAG expects that ESRS Knowledge Hub will have an alert system that could be adjusted by its users. For example, the users should have the option to receive alerts and on how they want to be notified (e.g. e-mail or notification icon in the backend).

Question 13 - Document Comparison: Should the application provide document comparison functionality, or will users be responsible for listing changes between versions themselves?

EFRAG considers that having a comparison functionality would be beneficial but is not a required feature.

Question 14 - Training and Knowledge Transfer: Will EFRAG require training or a knowledge transfer session for managing the platform independently after delivery?

EFRAG will require training or a knowledge transfer session for managing the platform independently after delivery, including a manual.

Question 15 - Maintenance Phase: How long is the maintenance phase expected to last, and what are the specific deliverables during this period? Will the provider be responsible for tasks such as taking calls, technical support, content updates, or implementing additional features?

In terms of updates, please see question 9 in page 13 of Addendum 1 to the EFRAG Call for Tenders.

For the maintenance phase, as mentioned in page 4 of the EFRAG Call for Tenders, 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. Thus, it should include technical support, content updates, or implementing additional features.

Question 16 - Scalability: What are the anticipated user growth rates and document scaling needs? How should these be accommodated in the platform's architecture?

In terms of user growth rates, please see question 4 in page 3 of Addendum 1 to the EFRAG Call for Tenders.

In terms of document scaling needs, please see question 9 in page 13 of Addendum 1 to the EFRAG Call for Tenders.

Question 17 - UI/UX Design: Will EFRAG require any UI/UX design work beyond the platform's basic layout?

EFRAG expects a modern user interface, that is compatible with the most common web browsers and devices (including mobile/tablets). The appearance of the platform should be in line with the general corporate identity (colours, logos, fonts) of the EFRAG sustainability webpage. EFRAG will provide all necessary information to the contractor.

Question 18 - Style Guidelines: Will EFRAG provide specific style guidelines for the platform to ensure brand consistency?

EFRAG will provide specific style guidelines for the platform to ensure brand consistency (in line with EFRAG website).

Question 19 - Analytics and Reporting: What type of analytics reporting is required? Would a tool like ContentSquare be suitable, or are there specific analytics you need to monitor (e.g., user activity, document downloads)?

EFRAG currently uses Google Analytics for its current website and expects analytical capabilities for the ESRS Knowledge Hub as well.

Question 20 - Regarding "Enabling EFRAG staff and EFRAG authorised personnel to edit and manage the contents and links", how refined does this have to be? Is the platform supposed to provide collaborative editing functionalities for staff that are actually working on refining these documents, or is it rather meant as an administrative feature, where new or modified documents can be uploaded onto the platform as a whole, in some to-be-defined format?

EFRAG expects that its staff can do 'content management' functionality using WYSIWYG and/or richtext editors, including authorisation and permission system (sample roles: 'editor', 'reviewer', 'administrator', with version history used to track the changes made by individual users). This may

include the flexibility of the EFRAG staff creating new sections and pages. Nonetheless, EFRAG highlights that all documents and contents of the platform, including the source code and databases and the full platform is made available to EFRAG. EFRAG must not depend on the contractor to operate the platform once it is in production.

Question 21 - Regarding "the provider should ensure that after delivery the platform is properly hosted and can be updated", what are the technical boundary conditions that apply here? I.e, which operating systems, programming languages, deployment methods, databases can/must be used? What are the technical standards that shall be followed? What kind of software package do you expect to be delivered?

In terms of hosting, please see question 1, on page 1 of Addendum 1 to the EFRAG Call for Tenders.

Question 22 - In section 2.1 point 11 it states: "The provider should also ensure that the platform ... includes an option for having a language selector." Which languages are required and what part of the platform shall change (e.g. is it also required to have versions of documents in different languages)?

In terms of languages, please see question 10, on page 14 of Addendum 1 to the EFRAG Call for Tenders.

Question 23 - In section 2.1 point 4 it states: "leveraging all modern web-browsing devices and scaling capacity of the content accordingly (e.g. smartphone, tablet, different web-browsers)," Which browser are required and how is determined if a browser is supported or not?

EFRAG considers that the following browsers are the most important for its users (but not limited to these): Chrome, Safari, Edge, Firefox and Opera. Additional web-browsers could be supported. The HTML and CSS of the platform should be compliant with the latest W3C standards, recommendations and guidelines.

Question 24 - In section 2.1 point 11 it states: "The provider should also ensure that the platform can be used with different devices (computers, phones and tablets)" Is there a predetermined list of relevant screen sizes? If not: How is determined that a device can be used?

EFRAG cannot provide detailed information on the screen sizes of its users but assumes that most users work with office monitors. However, a number of users of the website are using tablets or smartphones. The platforms website design needs to be responsive and adjust automatically to different screen sizes, from desktop to tablets and smartphones.

Question 25 - In section 2.1 point 13 it states: "Integrated AI features would be valued and to be discussed with EFRAG." Shall the provider include certain AI based features that appear fitting in the proposal and also include it in the price? Or what is the intended outcome for this point?

Please see question 3 above.

Question 26 - In section 2.2 XBRL Taxonomies are mentioned, does this related only to the Taxonomies published by EBA or a generic understanding of XBRL, related to ESRS, is to be considered?

In terms of ESRS standards, currently only the ESRS Set 1 XBRL Taxonomy is relevant for the platform (to be cross-referenced between paragraphs and XBRL elements). Additional XBRL taxonomies will be developed for their respective standards (ESRS sector-standards like Oil and Gas, VSME, etc.). The ESRS Set 1 XBRL taxonomy is available here:

<https://www.efrag.org/en/projects/esrs-xbri-taxonomy/concluded>.

Question 27 - In terms of cross-referencing, does any additional meta information regarding the references, need to be parsed, saved and displayed?

As explained in the answer to question 1 on page 4 of Addendum 1 to the EFRAG Call for Tenders, there are different types of cross-references. Additional metadata might be needed to achieve the desired functionality. While a simple tooltip might be sufficient to display the content of a Glossary item as soon as it is hovered with the mouse, other cross-references (e.g. to related Q&A) should include more information, including previews or selected attributes of the cross-referenced resource.

Question 28 - With respect to interoperability, section 2.2 (h), which standards and formats need to be taken into account or this is to be understood only in the CSRD sense - ISSB, GRI, CDP?

The platform should include cross-references to all standards that are referred in ESRS and other related documents, such as the basis for conclusions and third-party standards.

Question 29 - Should we consider using cloud solutions, or should the product be developed using only self-hosted services?

In terms of hosting, please see question 1, on page 1 of Addendum 1 to the EFRAG Call for Tenders.

Question 29 - Regarding video hosting, should the software platform manage the videos directly, or can they be hosted on a third-party solution and embedded within the platform?

Videos can be hosted on a third-party platform and embedded within the platform, such as youtube (see question 6 above).

Question 30 - Should the contractor define internal quality control mechanisms in collaboration with EFRAG, or are these mechanisms to be established solely by EFRAG?

An effective internal quality control mechanisms must be developed in collaboration with EFRAG.

Question 31 - Under Quality Control, should both latency and performance tests be considered and under what conditions?

EFRAG expects that the tenderer provides evidence on the performance of the platform, even under high load (see also question 4 on page 3 of Addendum 1 to the EFRAG Call for Tenders). A load test simulating the peak usage with a range of simultaneous requests and with acceptable response times is expected.

Question 32 - Will the knowledge hub only be available in English? Or should it have multiple languages?

Please see question 22.

Question 33 - Is there a clear mapping or tagging available of which Q&A questions should be linked where? Or is this part of our exercise?

Each Q&A provides the relevant references to the ESRS (DRs, paragraphs, ARs, etc.). For more information, please see question 1 on page 4, and question 6 on page 12 of Addendum 1 to the EFRAG Call for Tenders.

Question 34 - Could you send us an example of a draft of a sector standard?

Tenderers may find information related to sector standards on EFRAG website ([Sector-specific ESRS | EFRAG](#)).

Question 35 - How do you see the role of the EFRAG team in the content process? Will you deliver us with all texts, images, documents and materials following the structure we decide upon together? And are we responsible to put all content into the knowledge hub?

EFRAG will deliver all texts, images, documents and materials following the agreed structure and the tenderer is responsible to put all content into the ESRS knowledge hub. The tenderer is expected to implement all the technical cross-referencing in the platform, based on the material provided by EFRAG. During the project, EFRAG staff will undertake quality assurance and acceptance tests. Going forward, the EFRAG secretariat needs to be enabled to maintain the content themselves.

Question 36 - Regarding the login and registration mechanism: will anyone be able to create an account to view the hidden content? Or does the EFRAG team need to approve users?

EFRAG envisages an access that is free of charge for users for an initial period (anyone will need to create an account with minimum required fields, such as name and profession, and with an email verification system) but might want to decide at a later stage to enable certain areas of the platform for paying users only. An approval from the EFRAG staff of each registration is not needed. However, for the contents and resources being available behind the paywall, the platform must ensure to check if a valid subscription/payment exists. EFRAG might want to enable the content behind the paywall manually for individual users (e.g. partners of EFRAG or to EFRG SR TEG and EFRAG SRB members). The backend should provide a functionality to manually grant access to a user without a valid payment/subscription, e.g. by assigning a certain role to the user.

Question 37 - Could you give some more information about the personalized experience you want to offer after a login? Do people see other content depending on their profile and preferences? How is it defined what a user will be able to see?

As mentioned in EFRAG Call for Tenders, tenders should envisage a login and registration mechanism (including password reset) for the users to have full access to the materials available and have a personalised experience (based on their profile and preferences). Such preferences could include specific alerts on specific ESRS Standards, most recent viewed standard, adding a standard/document to the personal “favourites” (e.g. using a little “start” icon), etc.

Question 38 – Can a tender submit an offer consisting of our experience as a web provider combined with the expertise of third-party, who are experts in sustainability reporting. One of the participants is part of EFRAG’s communities. Is it allowed that this participant participates in this offer?

In general, consortia are acceptable. EFRAG expects full disclosure of roles of participants within the EFRAG communities and bodies in the tender document, participation in EFRAG’s communities not necessarily being an obstacle.

Question 39 - Do you have an idea or preference of what proportion of the project work should be carried out on site in Brussels and what proportion can and should take place remotely?

EFRAG expects that kick-off meetings would, preferably, take place in Brussels, at EFRAG office. Subsequently, EFRAG expects 3 to 4 meetings per month with tendered, which can be done remotely (working sessions to discuss detailed questions can of course be held more frequent). However, the formal delivery of different sections and key trainings accompanying the acceptance test should, in preference, take place in Brussels, at EFRAG office.

Question 40 - Regarding the requested checkbox for the EFRAG newsletter, is there also a requirement to provide such information (e.g. by a report or an interface to another system) for further usage of it?

EFRAG uses Webmecanik as a marketing automation solution. Integration with this software should be envisaged.

Question 41 - For what reason are the timelines and costs of reference projects relevant and how do they influence the evaluation of the reference project or the offer in general?

Please see question 5 on page 15 of Addendum 1 to the EFRAG Call for Tenders.

Question 42 - Regarding the "information on the references, including the name and contact details of the tenderer", is this referring to an internal contact at the tenderer's company or rather a contact at the tenderer's customer?

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).

Question 43 - Regarding the "possibility of downloading certain documents [...] so that users can use them offline", does that also include the possibility to access linked information of the downloaded documents and / or editing them offline and uploading changes later on?

In general, EFRAG would welcome that any content delivered through the web-platform can be printed (ideally hiding navigation menus, etc.). Optionally, a PDF export can be proposed by the tenderer but is not a must-have requirement. There is no need to edit contents or documents offline.

Question 44 - Does the "live streaming" capability need to include any further usual functionalities such as a chat? Or would it also be possible to fulfil the "live streaming" requirement by making available a dedicated, third-party software or platform specialized for live streaming / video conferencing, such as MS Teams?

EFRAG has already a third-party platform specialised for live streaming, which can be generally embedded on webpages.

To clarify, the platform needs to have the capability to embed and link (rather than host) videos, surveys and live streaming.

Question 45 - Regarding the requirement, that the "platform is usable by people with disabilities", are there any further explicit requirements beneath "enabling braille reader according to the W3C Content Accessibility Guidelines"?

EFRAG expects that the tenderer indicates, as part of the proposal, to what extent the platform will be aligned to the EU [Web Accessibility Directive — Standards and harmonisation](#), which include the Web Content Accessibility Guidelines (WCAG) 2.1.

Question 46 - Is there a preference on which period the financial proposal for the maintenance phase shall encompass?

The period of the financial proposal for the maintenance phase should be, at minimum, one year, with the possibility and conditions to renew annually.

Question 47 - What kind of support will be provided during the setup and maintenance phases?

Please see question 9 on page 13 of addendum 1 to the EFRAG Call for Tenders.

Question 48 - Who will do the updates and support after delivery and if they change the source code?

EFRAG welcomes a continued support by the tenderer after a successful implementation of the project, or might decide to use another provider or inhouse capabilities.

Question 49 - Will future updates, such as integrating new ESRS standards or adding new functionalities, be included in the scope, or will they require separate contracts?

Please see question 9 on page 13 of Addendum 1 to the EFRAG Call for Tenders.

Question 50 – Will the platform be used for due process purposes (receive comment letters, agenda papers for meetings, etc).

EFRAG will continue to use its existing website for its due process compliance, including managing public consultations, receive comment letters, running meetings and agenda papers and publishing exposure drafts and feedback statements.

Question 51 - As long as EFRAG deals with other regulations in addition to ESRS, would it be beneficial if the platform is capable to support other regulations?

As described in the call for tender, 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.

Question 52 - Is this mandatory to use Drupal CMS?

No specific need to have the ESRS Knowledge Hub based on Drupal CMS.

Question 53 - Is there any limitations on technology stack for frontend and backend sides?

No limitations imposed by EFRAG, but the technology stack should enable integration (user authentication/Active Directory, Q&A database, etc.). In terms of hosting, please see question 1, on page 1 of Addendum 1 to the EFRAG Call for Tenders.

Question 54 - Can the platform utilise any public cloud providers? Can we use any of Azure, AWS or GCP keeping in mind the condition that the datacenter must be located in EU?

Yes.

Question 55 - Due to SSO implementation, should we use auth mechanism provided by Azure or this should we implemented our own mechanism on a platform server side?

EFRAGs Active Directory is currently hosted in Microsoft 365 (Azure), and it should be possible to re-use or sync it with the authentication mechanism of the Knowledge Hub. The proposed implementation might depend on the technology stack chosen by the tenderer and should be part of the description of the proposed solution submitted to EFRAG.

Question 56 - For the paid content, do you have any preferable payment provider to integrate platform with?

EFRAG does not have any preferable payment provider.

Question 57 - Do you already use any tools/utis/framework for processing PDF files programmatically?

No, EFRAG does not currently use any tools/utis/framework for processing PDF files programmatically.

Question 58 - Who are the end-users/personas? As we understand, there are internal EFRAG users and external users who seeks for ESRS related information, but maybe there other types of end-users?

Users might include a wide range of stakeholders interested in ESRS reporting, including preparers (affected companies), auditors, consultants, experts, analysts, academics, etc.

Question 59 - Who is responsible to manage issues/requests/questions coming from "feedback loop" functionality? Is there a support team in place?

Please see EFRAG's response to Question 1 on page 14 of Addendum 1 to the EFRAG Call for Tenders.

Question 60 - Is Progressive Web App (PWA) an option to deliver for mobile devices usage?

Please note, that EFRAG does not require a dedicated app for smartphones and tablets, but rather a responsive platform that can be used on those devices. The tenderer is free to propose any implementation methodology.

Question 61 - Does EFRAG has any development teams to collaborate with, like engineering/developer operation/cyber security/qa teams? Is this collaboration planned during the development?

Please see EFRAG's response to Question 1 on page 14 of Addendum 1 to the EFRAG Call for Tenders.

Question 62 - How does the number of references submitted influence the evaluation of award criterion e. (Provided references for similar projects)? What is the maximum number of references that can be submitted?

There is no limit on the number of references to be submitted. The references are intended to provide evidence of and insight into the experience and technical relevance of the tenderer in the activities asked for.