

Call for Tenders: ESRS Knowledge Hub Education Module - Development of the IT Infrastructure

Contract requirements and tendering procedure

Contents

<i>Section 1 – Contracting Entity</i>	<i>2</i>
<i>Section 2 – Description of the Contract</i>	<i>3</i>
<i>Section 3 – Additional Technical Specifications</i>	<i>6</i>
<i>Section 4 – Financial Proposal and Tender Submission Requirements</i>	<i>8</i>
<i>Section 5 – Evaluation of Tenders</i>	<i>10</i>
<i>Section 6 – Delivery Deadlines and Payment Plan</i>	<i>11</i>
<i>Section 7 – Notification of the Results and Award of the Contract.....</i>	<i>12</i>

Section 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**, 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.
- **Liad Ortar**, Senior Technical Manager - Sustainability Reporting, liad.ortar@efrag.org T +32-(0)2 207 93 00.
- **Richard Boessen** (for IT related questions), Principle – Sustainability Reporting, richard.boessen@EFRAG.ORG T +32-(0)2 207 93 00.

1.2 Internet address

www.efrag.org

1.3 Date of publication of this notice

12 October 2026

1.4 Submission Deadline

Tenders must be submitted electronically to call.for.tender@EFRAG.ORG no later than **9 November 2026** (end of business day).

Late submissions will not be considered.

Tenderers are responsible for ensuring that their submission is delivered before the stated deadline and are advised to retain evidence of transmission.

1.5 Communication

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

1.6 Procurement Timetable

EFRAG expects to evaluate proposals during November 2026 and notify successful tenderers shortly thereafter. EFRAG reserves the right to invite selected tenderers to present their proposal. Kick-off meeting is expected to take place at the beginning of December 2026.

1.7 EFRAG's Mission Statement

EFRAG is a private association established in 2001 with the encouragement of the European Commission to serve the public interest. EFRAG extended its mission in 2022 following the new role assigned to EFRAG in the CSRD, providing Technical Advice to the European Commission in the form of draft European Sustainability Reporting Standards and/or draft amendments to these Standards. Its Member Organisations are European Stakeholders Organisations, National Organisations and Civil Society Organisations. EFRAG's activities are organised in two pillars:

- A Financial Reporting Pillar: influencing the development of IFRS Accounting Standards from a European perspective and how they contribute to the efficiency of capital markets and providing endorsement advice on (amendments to) IFRS Accounting Standards to the European Commission.
- Secondly, a Sustainability Reporting Pillar: developing draft European Sustainability Reporting Standards (ESRS), and related amendments for the European Commission and providing implementation support for ESRS.

Section 2 – Description of the Contract

EFRAG is the technical adviser to the European Commission on sustainability reporting matters and the developer of the European Sustainability Reporting Standards (ESRS). EFRAG supports the implementation of ESRS through implementation materials, educational materials and digital taxonomies.

As ESRS implementation progresses, EFRAG intends to establish an educational module in the [ESRS Knowledge Hub](#) that will enable stakeholders to acquire and demonstrate competencies in sustainability reporting under ESRS and related reporting frameworks.

Therefore, the objective of this contract is to design, configure and implement such digital learning infrastructure.

EFRAG will retain responsibility for the development and the uploading of the educational content, learning curricula and technical ESRS supporting materials. Nevertheless, as part of its tender, the Tenderer is expected to showcase a minimum sample set of learning material (for the Revised **2026** ESRS or VS) on its proposed platform (see Section 3.1). Following award, the Contractor shall configure and upload a minimum set of sample learning material covering each type of content, learning format and assessment supported by the platform, to enable EFRAG to verify during acceptance testing that the platform functions as intended.

The tender is to include the following:

A. Learning Platform – 5 core deliverables

1. **Interactive Learning Platform** - Provision of a secure online learning environment enabling users to access, navigate and complete EFRAG educational programmes.
2. **Content Management System** - Provision of tools allowing EFRAG to upload, manage, update and publish educational content independently.
3. **Learner Administration and Analytics** - Provision of user management, progress tracking and reporting capabilities to monitor participation and learning outcomes.
4. **Technical Operations and Support** - Provision of platform hosting, maintenance, security, technical support and system updates throughout the contract period.
5. **Knowledge Hub Integration** - Provision of integration with EFRAG's Knowledge Hub and related digital services, including user authentication and interoperability functionalities.

B. Certification and Examination Platform – 5 core deliverables

1. **Examination Management System** - Provision of functionality to create, administer and manage certification examinations and assessments.
2. **Secure Examination Delivery** - Provision of secure examination delivery processes, including candidate verification and examination integrity controls.
3. **Assessment and Scoring Services** - Provision of assessment administration, automated and/or manual scoring, and communication of examination results.
4. **Certification and Credential Issuance** - Provision of digital certificates, badges and credential management for successful candidates.
5. **Certification Administration and Quality Assurance** - Provision of operational processes supporting certification governance, candidate support, appeals handling and quality assurance.

The tenderer can add additional deliverables if those are included in its platform and proposal.

C. Service Requirements

From contract signature until go-live/acceptance - Throughout the implementation phase and until final acceptance of the Platform, the Tenderer shall provide all support services necessary

to ensure the successful delivery, configuration, testing, deployment and acceptance of the solution.

The Tenderer shall ensure timely resolution of defects, errors and deficiencies identified during the implementation phase. Resolution shall mean either the permanent correction of the issue or the implementation of a temporary workaround acceptable to EFRAG pending a permanent fix.

Post Go-live - The Tenderer shall propose & price separately ongoing service covering resolution of malfunctions in the platform operation and support (maintenance & hosting, including SLAs). Resolution means full restoration of the affected functionality or the implementation of a workaround accepted by EFRAG.

Clarification on Ownership

EFRAG will retain ownership of all educational content, curricula, certification frameworks, learner data, custom developments, source code, configurations, integrations and other deliverables developed specifically for EFRAG under this contract.

EFRAG shall be able to operate, maintain and further develop the solution, either itself or through a third party of its choosing, without dependence on the Contractor. To that end, the Contractor shall provide complete technical documentation, the source code and configuration of all custom developments, export of all data in open, non-proprietary formats, and exit and transition assistance upon expiry or termination of the contract.

Tenderers shall identify all third-party components and licences required for the solution, specifying for each the licensor, licence type (perpetual or subscription), duration, renewal conditions, associated costs and applicable service level agreements. All licence costs for the full duration of the contract shall be included in the financial proposal.

EFRAG reserves the right to award one or more contracts covering different components of the scope of this tender.

If the Tenderer has any questions about the call for tender, they are invited to submit their questions to call.for.tender@EFRAG.ORG (10 days before the deadline for submission).

Disclaimer on EU Funding 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.

Section 3 – Additional Technical Specifications and Requirements

3.1 Digital Learning Platform

The Tenderer shall provide an online, integrated educational platform enabling the delivery and administration of ESRS educational programmes. The platform is to be integrated with EFRAG's digital environment ([ESRS Knowledge Hub](#)), including single sign-on (SSO) with EFRAG's identity management system (e.g. Microsoft Entra ID / Active Directory), so that existing ESRS Knowledge Hub and webpage users can access the educational platform without separate registration.

It also should include payment functionality to be fully compatible with, and capable of integrating seamlessly into, Stripe's payment infrastructure, including any future payment-related functionalities that EFRAG may decide to implement. This might include various subscription options, like a free tier, a premium and a corporate one for larger organisations as well as different subscriptions for the certification levels offered.

The platform shall offer an engaging, interactive learning experience rather than a passive click-through format and shall safeguard the integrity of learning and assessment against automated or AI-assisted completion. The Tenderer shall describe the measures proposed to achieve this learning experience (e.g. scenario-based exercises, knowledge checks, gamification, minimum engagement requirements, randomised question banks, identity verification or proctoring, and detection of anomalous activity). The completion of an onsite (offline) final exam premises should be considered in the scoring and assessment features.

The Tenderer may propose an existing Learning Management System (LMS), a customized LMS environment, or an alternative educational technology solution (e.g. developed from scratch) capable of fulfilling all requirements.

Tenderers shall specify the underlying technology, the hosting model and hosting location, and whether hosting is included in the offer or provided as a separately priced service. The web-based platform shall be using modern technology and be responsive and fully usable on desktop, tablet and mobile devices, and shall support current versions of the major web browsers (at least Chrome, Edge, Firefox and Safari).

3.2 Assessment and Certification Programme

In the future, EFRAG may decide to leverage on the delivered learning infrastructure to develop a certification programme. The Tenderer shall describe the features of the components of the digital infrastructure that would facilitate and administer a professional certification framework, designed to assess knowledge and application of ESRS requirements. In this context, the Tenderer shall propose examination methodologies and assessment approaches, including online and in-person solutions where appropriate.

The Tenderer shall provide mechanisms to ensure the quality, integrity and reliability of certification programmes, including examination development and management; question banks and assessment content; examination security controls; candidate verification procedures; appeals procedures; certification issuance processes; continuing education or recertification mechanisms, where relevant; quality assurance procedures and governance arrangements.

The proposed infrastructure should be scalable, allowing EFRAG to introduce additional certification levels, specialist certificates, sector-specific credentials, micro-credentials, digital badges, continuing education programmes and multilingual examinations without requiring substantial redevelopment of the platform.

The Tenderer shall also describe the administrative functionalities available to EFRAG staff, including content management, examination scheduling, candidate communications, reporting capabilities, workflow management and access control arrangements.

3.3 Multilingual Delivery and Accessibility

The Tenderer shall demonstrate the capability to support learners across the European Union and internationally. The proposed solution should include translation and localisation capabilities and support for multiple EU languages for the content as well as for the user interface.

Accessibility-by-design:

- learning environments that are designed to follow applicable EU accessibility legislation and recognised accessibility standards (e.g. EN 301 549);
- user support arrangements ensuring equitable access and effective participation for all learners, including persons with disabilities and learners with diverse accessibility needs.

3.4 Data & Privacy

The proposed solution shall satisfy recognised security and privacy standards including compliance with applicable EU data protection legislation, including GDPR;

Tenderers shall describe: the hosting environment; data residency arrangements; cybersecurity certifications (e.g. ISO 27001 or equivalent); business continuity arrangements; incident response procedures.

3.8 Service Level Requirements

The Tenderer shall propose service levels covering platform operation and support.

Unless otherwise proposed and accepted by EFRAG, the following minimum service levels shall apply:

Service Metric	Minimum Requirement
Platform Availability	99.5%
Critical Incident Response	Response within 4 hours; resolution (or workaround accepted by EFRAG) within 1 Business Day Within 4 hours
High- Priority Incident Response	Within 1 Business Day
High-Priority Incident Resolution	Within 3 Business Days
Standard Support Request	Within 3 Business Days
Monthly Service Reporting	Required

Tenderers may propose enhanced service levels. Resolution means full restoration of the affected functionality or the implementation of a workaround accepted by EFRAG. Non-compliance with the service levels shall be reported and may give rise to service credits or other remedies as set out in the contract.

Section 4 – Financial Proposal and Tender Submission Requirements

4.1 Pricing Model

Tenderers shall submit a comprehensive financial proposal covering all deliverables & services required under this Call for Tender. The financial proposal shall be sufficiently detailed to enable EFRAG to assess the overall cost, cost structure, scalability and long-term sustainability of the proposed solution.

The pricing proposal shall distinguish between the following components (as described above).

- I. Learning platform
- II. Certification & examination platform
- III. Services (hosting, maintenance, etc.)

Optional services shall be priced separately and clearly indicated as optional

4.2 Price Structure

All prices shall:

- be quoted in Euros (€);
- include all taxes and charges, including VAT where applicable;
- include all travel, accommodation and administrative expenses;
- remain valid for a minimum period of 90 days following the submission deadline;
- shall clearly identify any third-party licensing, subscription or recurring costs associated with the proposed solution.

EFRAG reserves the right to negotiate specific elements of the proposed commercial model with the selected tender.

4.3 Final Documents to be Submitted

To be considered eligible, Tenderers shall submit a complete tender dossier comprising the documents listed below. Failure to provide any mandatory document may result in exclusion from the evaluation process.

A. Administrative Documents (Mandatory)

1. cover letter signed by an authorised representative;
2. the Information Form; and
3. the Draft Contract (including licences if any);

B. Technical Proposal (Mandatory)

The Technical Proposal shall describe the proposed solution (for each of the platforms & services) in sufficient detail and shall include:

B.1 Executive Summary, including an overview of the Tenderer's proposed approach; key differentiators of the solution; understanding of EFRAG's objectives in this call for tender.

B.2 Proposed Solution, including descriptions of the platform architecture; certification framework; assessment methodology; user experience approach; accessibility approach; multilingual delivery strategy; AI prevention measures; integration into the existing Knowledge Hub.

B.3 Project Methodology, including project management approach; delivery methodology; quality assurance procedures; risk management framework.

B.4 Project Plan, including project phases; milestones; deliverables; **indicative timeline**.

B.5 Experience and References. Tenderers shall provide evidence of relevant experience. This must cover a description of at least three comparable projects completed during the previous five years.

B.6 Financial Proposal. Tenderers shall submit:

- detailed pricing proposal with cost breakdown by workstream;
- maintenance and support pricing (included needed certification, if needed);

The financial proposal may be submitted as a separate document.

C. Team Composition and CVs

Information on the proposed project team, including:

- Project manager CV.
- CVs of core team members.
- Relevant qualifications.
- Relevant professional experience.

Tenders must be submitted in the English language.

Section 5 – Evaluation of Tenders

5.1 Evaluation Process

Eligible tenders that submitted the full dossier will be assessed against the following criteria:

Evaluation Criterion	Maximum Points
Quality, relevance and coherence of proposed solution and methodology	40
Organisation of the work (including quality of the team, quality of the proposed mechanism for project management, balance of profiles and breakdown of tasks)	20
Project methodology, implementation approach and quality assurance	10
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	20

number of price points in relation to the lowest offered price: Price points = (lowest price / price of the respective tender) x 20	
Qualifications and experience of the proposed team & Relevant organisational experience and references	10
Total Technical Score	100

EFRAG reserves the right, at its sole discretion, to award the contract to a single provider, multiple providers, or to divide the services into separate contractual workstreams where this is considered advantageous.

5.2 Presentations and Clarifications

EFRAG reserves the right to invite shortlisted Tenderers to participate in presentations, demonstrations and clarification meetings, including demonstrations of the proposed learning platform, educational methodology, assessment functionality and certification processes.

Any such presentations or clarifications shall form part of the evaluation process but shall not create any obligation on EFRAG to award the contract.

Section 6 – Delivery Deadlines and Payment Plan

EFRAG expects the selected Contractor to design, develop & implement the EFRAG ESRS and Voluntary Standard (VS) Education and Certification Platform, within the timeframe agreed in the contract.

The Contractor shall provide all required deliverables in accordance with the agreed project plan. Payment shall be linked to the successful completion and acceptance of key project milestones by EFRAG.

The table below provides the envisaged projected timeline:

Activity	Period
Publication of the Call for Tender	12 October 2026
Close of Call for Tender	9 November 2026 (end of business day)
Award of the contract to the selected Contractor	November 2026

Kick-off meeting and project initiation	December 2026
Submission of detailed project plan, platform architecture and educational framework	February 2027
Delivery of first prototype platform and curriculum design	April 2027
Delivery of the final Education Platform ready for testing	Mid-June 2027 (payment of 75%)
Final payment after the platform is live and operational according to technical specifications agreed	TBD (payment of 25%)

Section 7 – Notification of the Results and Award of the Contract

7.1 Notification of the Results

EFrag intends to complete the evaluation process and notify Tenderers of the outcome in **November 2026**. All participating Tenderers shall be informed of the outcome of the procedure.

EFrag reserves the right to request additional information, demonstrations, presentations or clarifications from Tenderers during the evaluation process.

A contractual relationship shall arise only upon execution of a written contract signed by both parties.

7.2 Award of the Contract

The contract shall be awarded to the Tenderer whose proposal represents the best value for money, taking into account the award criteria and weighting specified in this Call for Tender.

The award decision shall not create any contractual relationship between EFRAG and the successful Tenderer. A contractual relationship shall be established only upon signature of the contract by both parties.

Prior to signature of the contract, the successful Tenderer may be required to provide any supporting documentation, declarations, certificates, or evidence requested by EFRAG.

The execution of the contract shall commence on the date specified in the contract or on the date of signature by both parties, whichever is later.

The initial contract duration is expected to be of 6 months, starting December 2026, ending mid-June 2027.

EFRAG reserves the right not to award the contract where no tender is considered suitable, compliant, or economically advantageous.

Appendix A: EU Funding Agreement Disclaimer

	<i>EFrag is co-funded by the EU through the Single Market Programme in which the EEA-EFTA countries (Norway, Iceland and Liechtenstein) as well as Kosovo participate. Any views and opinions expressed are, however, those of the authors only and do not necessarily reflect those of the EU, the EC or of countries that participate in the Single Market Programme. Neither the EU, the EC nor countries participating in the Single market Programme can be held responsible for them.</i>
---	--