

EUROPEAN COMMISSION
Directorate General Internal Market and Services

Director General

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Mr Carlos Martin Tornero
ask+request-1216-0250ef54@asktheeu.org

Subject: Your application for access to documents – Ref GestDem No 2014/1078

Dear Mr Tornero,

We refer to your e-mail dated 24/02/2014 in which you make a request for access to documents, registered on 25/02/2014 under the above mentioned reference number.

Your application concerns the following documents: the offers of the 2 bidders in the context of the call for tender "10 years after the take-off: taking stock and assessing the effects of using international financial reporting standards (IFRSs) in the EU" (MARKT/2013/039/F).

Having examined the documents requested under the provisions of Regulation (EC) No 1049/2001 regarding public access to documents, I regret to inform you that your application cannot be granted, as disclosure is prevented by exception to the right of access laid down in Article 4 of this Regulation.

The documents which you seek to obtain contain commercially sensitive information about the organisations that submitted them.

Disclosure of the documents requested would undermine the protection of the commercial interests of the organisations that submitted them, as putting this information in the public domain could affect their competitive position on the market. Therefore the exception laid down in Article 4(2) first indent of Regulation (EC) No 1049/2001 applies to these documents. For the same reasons, the name of the other bidder you requested cannot be publicly disclosed.

We have considered whether partial access to the documents requested could be granted. However, the parts remaining after expunging the confidential information would be meaningless or incomprehensible.

The exceptions laid down in Article 4(2) and 4(3) of Regulation 1049/2001 apply unless there is an overriding public interest in disclosure of the documents. Our examination of your request has not, however, brought to light any such public interest in this case.

In accordance with Article 7(2) of Regulation 1049/2001, you are entitled to make a confirmatory application requesting the Commission to review this position.

Such a confirmatory application should be addressed within 15 working days upon receipt of this letter to the Secretary-General of the Commission at the following address:

European Commission
Secretary-General
Transparency unit SG-B-5
BERL 5/327
B-1049 Bruxelles

or by email to: sg-acc-doc@ec.europa.eu

In addition to your request for documents, you asked for explanations to understand why the offer of *Mazars in consortium with the ICAEW* was considered to be better than the other tender.

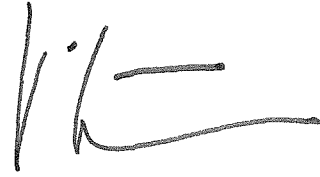
The evaluation of the two offers was made on the basis of the criteria defined in the tender documents (MARKT/2013/39/F) and in compliance with the Commission procedures. More information about the contract's objectives is available under caption "MARKT/2013/039/F" on our website, at the following address http://ec.europa.eu/dgs/internal_market/calls/archive/2013_en.htm.

More specifically, the quality of the technical offers was evaluated based on the following criteria:

- (1) Quality, relevance, completeness and viability of the proposed methodology to address the main tasks, in particular: completeness and expected efficiency of the methodology; appropriateness of the techniques proposed by the tenderer, in particular to ensure broad reach and effectiveness of data gathering and surveys; desk research performance; questionnaire design; appropriateness of the proposed composition of the sample of companies applying IFRS and of users of these financial statements; appropriateness of the proposed composition of the sample of current IFRS requirements; quality of the outline of the final report.
- (2) Organisation of the work, allocation of roles and responsibilities within the team, time and resource allocation to each task and to each deliverable of the project.
- (3) Quality control measures including quality control of the deliverables, language quality check, and risk management.
- (4) Readability, clarity and coherence of the offer.

The offer of *Mazars in consortium with the ICAEW* was technically the better one of the two, as well as the one offering the best value for money.

Yours sincerely,

A handwritten signature in black ink, consisting of a stylized 'J' followed by a horizontal line and a long, sweeping underline.

Jonathan FAULL

Copy: markt-dossiers-acces@ec.europa.eu