

Information Memorandum and Pre-Qualification Questionnaire (PQQ)

ENQEIR1004 - Taxation Compliance and Consulting Services

Issue date of PQQ	2 nd October 2026
Closing Date for Clarifications on PQQ	12.00 hrs Irish Time on 16 th October 2026
Closing Date for Return of PQQ	12.00 hrs Irish Time on 6 th November 2026

Buyer: Seán Fegan

Any additional documentation, clarifications or responses to queries relating to this questionnaire will be issued on the eTenders government website (www.etenders.gov.ie). In order to receive this information, interested parties should ensure that they have registered their interest in the notice on eTenders. EirGrid accepts no responsibility for information not relayed, or incorrectly relayed, by third parties. This document is made available for the sole purpose of inviting expressions of interest from Candidates and reproduction or distribution for any other purpose is not authorised.

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PART 1 - INTRODUCTION AND REQUIREMENTS

1. Objective of Prequalification Questionnaire (PQQ)

The purpose of the Pre-Qualification Questionnaire (PQQ) is to invite qualification applications from interested parties for the provision of Taxation Compliance and Consulting Services. This document provides a detailed description of the scope of requirements for the service we wish to procure. It also provides information about the selection procedure being used to qualify Candidates.

The objective of this PQQ process is to produce a short-list of suitably qualified Candidates who will be invited to tender for the provision of Taxation Compliance and Consulting Services.

This procurement is being run by EirGrid on behalf all companies in the EirGrid Group. See Part 3 Section 2 for details of EirGrid Group companies. It is anticipated that the primary recipient(s) of these services will be EirGrid plc, however other EirGrid Group companies may also require service over the course of the framework.

Part 1 and Part 2 of this PQQ should be read in conjunction with Part 3 - Instructions to Candidates.

2. Procedure Applicable to Pre-Qualification and Award of Contract

The procurement of this contract is being carried out in accordance with the Negotiated procedure with a prior call for competition as set out in Council Directive 2014/25/EU as transposed into Irish law by the European Union Award of Contracts by Utility Undertakings) Regulations 2016 (S.I. 286 of 2016) (the “**Regulations**”).

As part of this procedure, EirGrid intends to select qualified Candidates who will be invited to tender for the above contract. The purpose of this Pre-Qualification Questionnaire is to seek information which will be used by EirGrid to carry out a comparative assessment of the financial, economic and legal standing, resource capacity and previous experience of the Candidates for the purposes of identifying a shortlist of pre-qualified Candidates.

EirGrid reserves the right to abandon this competition or any lot at any stage and will not accept liability for any costs incurred by Candidates.

This questionnaire does not constitute an offer to enter into a contract and neither the document itself nor any of the information set out therein should be regarded as a commitment or representation on behalf of EirGrid or any other person to enter into a contractual arrangement.

Candidates are prohibited from disclosing any information relating to the questionnaire or obtained on foot thereof to any person except as permitted by EirGrid and are further prohibited from any form of collusion or attempt to influence the assessment process.

Any breach of confidentiality or form of collusion shall entitle EirGrid to disqualify a Candidate from the competition without notice.

3. Background

Candidates are invited to submit a qualification application for inclusion on the tender list for the provision of Taxation Compliance and Consulting Services in accordance with this PQQ.

4. Framework Agreement

EirGrid intends to establish a Framework Agreement for the provision of these services.

Admission to the Framework agreement does not guarantee the award of any contract to the member and use of the Framework will be strictly at EirGrid's discretion. While it is intended to use the Framework for the procurement of requirements falling within its scope during its lifetime, EirGrid reserves the right to conduct a separate competition for the procurement of any requirement. In this event no advantage or disadvantage will be conferred upon the framework member(s).

Single Supplier

EirGrid intends to establish a single supplier framework. Once the Framework Agreement is in place, and as and when requirements arise, contracts will be awarded to the framework member either on the basis of the original tender submitted or after discussing the specific scope of work/requirements and agreeing the contract price in accordance with the original tender submission. A Purchase Order will then be issued to the framework member. No work should be undertaken without a valid Purchase Order. Any invoice received which does not quote a valid Purchase Order number will be returned to the framework member.

The Framework Agreement period will be for an initial duration of five years with the option to extend annually for up to an additional three years, subject always to the satisfactory performance of the supplier.

5. Scope of Requirements

The Scope of Requirements is expected to include, but is not limited to:

The consulting requirements will typically be delivered at the Consultant's premises, with visits to EirGrid on an ad-hoc basis.

Tax Compliance Services

The Scope of Requirements is expected to include, but is not limited to Tax Compliance services to the following:

EirGrid plc
EirGrid UK Holdings Limited
EirGrid Interconnector DAC
EirGrid Telecoms DAC
EirGrid Celtic Interconnector DAC
EirGrid SPV 2022 Designated Activity Company
Any additional entities added to the group.
Tax aspects of EirGrid interest in the Celtic Interconnector DAC an Incorporated Joint Venture owned 50/50 by EirGrid and RTE (French TSO).
The tax compliance scope includes joint ventures (SEMO Px and SEMO Market Operator) which are included in the statutory accounts to the extent of shareholdings by relevant entities.

The successful Candidate will be required to review draft corporation tax computations and provide a sign off memorandum for the financial statements. The Candidate will be required to review the final corporation tax computations and file the corporation tax returns

The Candidate should work proactively with EirGrid to ensure EirGrid is fully tax compliant and adheres to its ongoing Irish and UK tax obligations.

The Candidate is also expected to provide EirGrid Finance with regular updates on tax developments.

Tax Consulting Services

The scope of this tender in respect of Services for all tax aspects including the following but is not limited to:

- New funding arrangements
- New infrastructure projects and contractual arrangements
- Advice in relation to new company set-ups and Group structure
- VAT, PSWT, Stamp Duty, customs and RCT services
- Capital allowances reviews
- Employment tax services
- Research and Development Review
- Support in developing tax policies and procedures
- Support with Revenue on CCF engagements
- Advice on Group Tax strategy
- Any additional tax compliance, preliminary tax advice, 46G or iXBRL Services

Account Management Requirements:

EirGrid requires that the successful supplier nominate a dedicated Account Manager to our account. This individual must have extensive experience of the required services as well as excellent communication and customer services skills. They will be the primary contact between EirGrid and the successful supplier and will be expected to attend account management meetings with EirGrid bi-annually and more frequently if required. EirGrid expects

the Account Manager to proactively engage over the course of the framework to ensure service levels are adhered to and quality standards are maintained. The Account Manager must be available to attend meetings with EirGrid personnel and other interested parties, through the various stages of the contract, if required. EirGrid will not be liable for the cost of attendance at these meetings.

It is expected that the highest standards of quality management will be applied to this contract. It will be the Account Manager's responsibility to ensure that standards are applied fully and consistently over the duration of the contract. This will include adherence to agreed service levels, timescales, processes, costs etc.

EirGrid recognise that we have a responsibility to demonstrate sound environmental management, to promote sustainability and to prevent pollution. To that end we will expect all successful suppliers (and any sub-contractors) to have a programme in place that will manage and minimise the environmental impact of these services and will endeavour to implement best practice when practicable. This should include:

- Promoting efficient energy management and utilisation;
- Managing waste and recycling initiatives including disposal of obsolete items;
- Monitoring water usage and encouraging water conservation; and
- Sustainable sourcing of products including and the avoidance of harmful substances in product production.

It is EirGrid's policy to seek continuous improvements over the duration of all contracts. Eirgrid will continually work with the successful suppliers to identify, evaluate and analyse opportunities for improvement which are mutually beneficial with a view to designing and implementing appropriate changes. All aspects of the contract may be subject to such improvements, including:

- Quality levels;
- Performance levels;
- Process efficiencies; and
- Innovative approaches.

6. Timetable

The timetable in relation to this pre-qualification process is as follows:

Event	Date
Pre-Qualification Questionnaire Issued	2 nd October 2026
Deadline for Submission of Queries	12.00 hrs Irish Time on 16 th October 2026
Deadline for Submission of Completed Questionnaire	12.00 hrs Irish Time on 2nd November 2026

The indicative timetable to contract award is as follows:

Event	Date (Indicative)
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Issue of Tender Documents to Qualified Candidates	December 2026
Submission of Tenders	January 2026
Contract Awarded	March 2026
Contract Commencement	April 2026

Note: The above timetable is indicative only (with the exception of the timetable in relation to the pre-qualification process). Whilst EirGrid will make every effort to maintain this timetable, it reserves the right at its full discretion to amend or extend the timetable as it deems appropriate. Changes to deadlines will be notified to all Candidates.

7. Selection of Candidates

The selection of Candidates will be on the basis of the objective criteria and rules stated in Part 1 - Section 11 of this PQQ.

EirGrid envisages qualifying 4 Candidates from this pre-qualification process, subject to the quality of responses received.

If there is more than one Candidate ranked at 3rd place, all the 3rd placed Candidates will be invited to tender.

Candidates who successfully qualify will be invited to submit a tender proposal.

Only one company will be awarded the final contract.

8. Contact Details for Queries

Candidates shall ensure that they have all information required for the preparation of their responses and shall satisfy themselves about the correct interpretation of terminology used in Pre-Qualification document(s). Candidates shall also ensure that they are fully conversant with the nature and extent of the obligation to be accepted by them if their PQQ response and later tender is accepted.

Candidates must fully satisfy themselves as to the nature and requirements of this Information Memorandum and Pre-Qualification Questionnaire. Should a Candidate become aware of any ambiguity, discrepancy, error or omission in the document(s), it shall immediately notify EirGrid. EirGrid upon receipt of such notification shall notify all Candidates of its ruling in respect of any such ambiguity, discrepancy, error or omission. Such ruling shall be issued in writing via e-mail and shall form part of the pre-qualification documents.

Every effort has been made to ensure this documentation contains all the necessary information for completion of the pre-qualification questionnaire. If however, clarification on the content of this document is required, all queries should be in writing as outlined below. Any responses provided by EirGrid will be made available to all participating Candidates.

If a Candidate believes a query/request and/or its response relates to a confidential or commercially sensitive aspect of its response it must clearly mark the query/request as “confidential” or “commercially sensitive”.

If EirGrid, in its absolute discretion, is satisfied that the query/request and/or its response should be properly regarded as confidential or commercially sensitive, the nature of the query/request and its response shall be kept confidential. EirGrid will issue separate bulletin(s) to each Candidate as required, detailing any responses to queries which the EirGrid considers to be confidential or commercially sensitive.

If EirGrid is of the opinion that it would be inappropriate to answer the query/request on a confidential basis, it will notify the Candidate and require the Candidate to either withdraw the query or to raise any objection within 3 Working Days of such notification and state the grounds for its objection.

If the Candidate does not withdraw the query/request or raise any objection within the specified period, or EirGrid is of the opinion that, notwithstanding the objection of the Candidate, the query/request is not confidential or commercially sensitive, EirGrid may issue the query/request and its response to all of the Candidates.

EirGrid reserves the right to discuss aspects of the Candidate's proposals with its advisors and any relevant authorities where EirGrid considers such discussion necessary or appropriate.

Except in so far as may be directed in writing by EirGrid, no agent or servant in its employ has any authority to make any representation or give any explanation to Candidates as to the meaning of the PQQ and tender documents or to any other matter so as to bind or fetter the discretion of EirGrid. Candidates shall not communicate with any servant, employee or agent of EirGrid except as to the extent and in the manner provided in this PQQ.

Any questions, queries or requests for further information regarding the Pre-Qualification Questionnaire should be submitted by via [email](mailto:sean.fegan@EirGrid.com) to Seán Fegan at [sean.fegan@EirGrid.com] and tenders@eirgrid.com or by submitting queries via the Messages function in www.eTenders.gov.ie as soon as possible and in any event not later than the time and date specified in Part 1 Section 6 - Timetable.

Each query should clearly state the tender reference [ENQEIR1004 - Taxation Compliance and Consulting Services] and the name of Candidate.

EirGrid may at its absolute discretion (but shall not be obliged to) respond to late queries.

9. Format of Questionnaire

Questionnaires should be detailed and focused on the capacity of the Candidate to fulfil the Scope of Requirements as set out in Part 1 Section 5. Candidates are requested to format their PQQ submission in a logical manner with the response to each Form clearly identified.

We request that you do not provide any marketing or advertising material unless it specifically supports your response to one of the Forms and is referenced as such. We reserve the right to exclude any such material from consideration where it has not been identified appropriately as being relevant.

All Candidates must provide the required details as per the following forms:

Form 1 - Candidate Details, duly completed

Form 2 - Declarations, duly signed

Form 3 - Financial & Economic Standing, all sections duly completed
Form 4 - Health & Safety, Environment and Employment, all sections duly completed
Form 5 - Cyber Security Assurance, all sections duly completed
Form 6 - Candidate Capacity, all sections duly completed
Form 7 - Quality Assurance, all sections duly completed
Form 8 - Previous Experience, all sections duly completed
Form 9 - PQQ Final Check List, duly completed

10. Submission of Questionnaire

The completed PQQ shall be submitted online to the electronic Tender Box associated with the notice for this contract on www.eTenders.gov.ie not later than the time and date specified in Part 1 Section 6 - Timetable.

Candidates are requested to submit:

1 X PDF version of the completed PQQ - Part 2 - All Forms



All documents must be clearly marked [ENQEIR1004 - Taxation Compliance and Consulting Services] / and Lot number (where applicable) and must be submitted prior to the PQQ closing time. It is EirGrid policy to open responses promptly on the closing date. The Candidate is fully responsible for the safe and timely upload of the PQQ response.

Please allow yourself sufficient time to upload your document(s) as late questionnaires may not be accepted. Depending on the size of the documentation Candidates are warned that this process may take some time. EirGrid may be unable to accept any PQQ submission which has not been uploaded to the eTenders.gov.ie tender box prior to the PQQ closing time. Once the closing time has passed the eTenders system does not allow for any additional documentation to be uploaded. EirGrid is not liable for any system issues due to network congestion or poor network speeds experienced by Candidates when attempting to upload documents.

If you require assistance with using the www.eTenders.gov.ie website or are having difficulty uploading your PQQ response to the website please contact the eTenders helpdesk on +353 818001459 or email irish-eproc-helpdesk@eurodyn.com. The eTenders office hours are 09:00 hrs to 17:00 hrs. EirGrid cannot provide technical assistance with the eTenders website

11. Selection Criteria and Evaluation Process

11.1 Introduction

In order for a Candidate to avoid elimination from this competition and to warrant consideration, Candidates must comply with the minimum requirements of the PQQ.

PQQ responses will be examined initially by reference to completeness relative to the PQQ Forms requested. Following this initial examination, responses that are valid and complete will be assessed against Selection Criteria set out below.

Responses to this PQQ will be evaluated in their own right. No recognition will be given to any information previously submitted. No unsolicited communications from Candidates will be entertained during the evaluation period. All communications must be made in accordance with Part 1 Section 8.

While the evaluation will initially be based on the submitted PQQ response, it may include subsequent clarifications, if necessary.

Candidates should ensure that they have fully addressed each of the criteria set out below by providing complete information as requested in the corresponding Forms.

11.2 Evaluation Process

The evaluation process for this procurement procedure is being carried out in two separate stages, Stage 1 - PQQ, followed by Stage 2 - Tender. This PQQ process represents Stage 1 of the procedure.

Responses provided to this PQQ will be assessed against the Selection Criteria outlined in section 11.3 below. Candidates which fail to meet the minimum requirements outlined will automatically 'Fail' and be excluded from any further participation in this procurement process. Failed Candidates will not be invited to tender in Stage 2 of the process.

Thereafter, Candidate responses will be assessed in accordance with the associated criteria weightings and rules. Candidates who meet the minimum selection criteria and achieve suitably high marks in each of the weighted criteria will successfully qualify for inclusion of the tender short-list and progress to the second Tender stage (See Part 1 Section 7 - Selection of Candidates).

11.3 Selection Criteria

All completed Pre-Qualification Questionnaires received will be evaluated in respect of the following selection criteria, minimum requirements, weightings and marking scheme.

Selection Criterion	Description	Weighting	Minimum Requirement
Legal Standing	Candidates must complete the Exclusionary Criteria Declaration satisfactorily. Candidates who cannot satisfactorily complete this will be excluded from further participation. See Part 2 - Form 2.	Pass/Fail	Pass

Selection Criterion	Description	Weighting	Minimum Requirement
Financial & Economic Standing	Candidates must complete the Self-Declaration questionnaire and provide details of turnover and profit. Candidates must demonstrate annual turnover relevant to the services required of €1,000,000 in at least one of past three financial years, or pro-rata if more recently established. The overall financial strength of the Candidates who meet the minimum requirement will be evaluated in accordance with weighting indicated. See Part 2 - Form 3.	Pass/Fail	Pass
Health & Safety, Environment and Employment	Candidates must complete the Health & Safety, Environment and Employment Questionnaire. Candidates must demonstrate that they comply with the relevant health and safety, environment and employment legislation. See Part 2 - Form 4.	Pass/Fail	Pass
Cyber Security Assurance	Tenderers must complete the Cyber Security Assurance Questionnaire. All questions require a response of yes. Part 2 - Form 5.	N/A	N/A
Candidate Capacity	Candidates must complete the Candidate Capacity Questionnaire. Candidates are required to confirm, that in principle they have access to sufficient manpower (of relevant and appropriate expertise and experience) necessary to deliver contracts of this nature. No CVs to be included at this stage See Part 2 - Form 6.	Pass/Fail	Pass
Quality Assurance	Candidates must complete the Quality Assurance Questionnaire. Candidates must have a documented Quality Management System (QMS) in place. See Part 2 - Form 7.	Pass/Fail	Pass
Previous Experience	Candidates must complete the Previous Experience Questionnaire.		

Selection Criterion	Description	Weighting	Minimum Requirement
	Candidates are required to demonstrate that they have sufficient recent and relevant experience to deliver contracts of this nature: Candidates are required to provide details of the three (3) most relevant contracts undertaken by the Candidate in the last five years. This criterion is sub-weighted across the three contracts with each weighted at 3333.33 marks. A number of sections within each contract are also sub-weighted as follows • Client's Organisation/Industry 5% sub weighting (166.66 marks) • Candidate's Role 5% sub weighting (166.66 marks) • Scale, i.e. Value 5% sub weighting (166.66 marks) • Scale, i.e. Duration 5% sub weighting (166.66 marks) • Scope, i.e. Relevance and match to EirGrid's Scope of Services/Contract 80% sub weighting (2666.66 marks) See Part 2 - Form 8.	10000 marks	6000 marks

11.4 Marking Scheme

Candidates must demonstrate that they meet the minimum requirements listed above in order to be considered for selection. Candidates who do not meet the minimum requirements for listed criteria will be automatically excluded from further participation.

The Selection Criteria outlined above will be marked as follows:

Legal Standing (Pass / Fail)

The Candidate's legal standing will be evaluated in accordance with their response to the Exclusionary Criteria Declaration (Form 2 - Section 2.5). This must be completed satisfactorily and signed. Candidates will pass this criterion where none of the listed mandatory or other exclusionary grounds apply. Candidates who have been convicted of any mandatory exclusions listed will be excluded from further participation, i.e. Fail. Candidates who fall within any of the circumstances listed under other exclusionary grounds may be excluded from further participation, subject to the nature and severity of the circumstances.

Financial and Economic Standing (Pass / Fail)

Candidates must complete the self-declaration provided to confirm turnover. Candidates must demonstrate annual turnover on relevant services specific to this contract of at least €1,000,000 in one of the past three financial years, or pro-rata if more recently established. Candidates who cannot demonstrate this will be excluded from further participation, i.e. Fail

Health & Safety, Environment and Employment (Pass / Fail)

The Candidates must demonstrate that they comply with the relevant health and safety, environmental and employment legislation and have procedures in place to ensure that sub-contractors apply the same standards, where applicable. Candidates who cannot confirm compliance with legislation will be excluded from further participation, i.e. Fail.

Cyber Security Assurance (Pass / Fail)

The Candidates must demonstrate that they comply with cyber security requirements. Candidates who cannot confirm compliance will be excluded from further participation, i.e. Fail.

Candidate Capacity (Pass / Fail)

Candidates must confirm that they have access to a sufficient number of suitable personnel for delivery of a contract of this nature.

Candidates who cannot confirm compliance will be excluded from further participation, i.e. Fail
No CVs to be included at this stage.

Quality Assurance (Pass/ Fail)

Candidates must have a documented Quality Management System (QMS) in place in order to successfully pass this criterion. Candidates who do not have a documented QMS will be excluded from further participation i.e. Fail and 0.

Previous Experience (10000 marks)

Candidates will be required to demonstrate that they have sufficient recent and relevant experience to deliver a contract of this nature by providing details for the three (3) most relevant contracts undertaken by the Candidate within the last five (5) years.

EirGrid will only consider three contracts so please do not submit additional contract details. Where a Candidate submits more than three contracts, EirGrid will only evaluate the first three contracts and ignore other contracts submitted.

Recent Relevant Contracts

Each contract will be evaluated based on the information provided in each of the following areas, and the overall relevance of the contract to EirGrid's Scope of Requirements.

- Client's Organisation / Industry - 5% (166.66 marks) (0-2 marking)
A score of zero is where the client's organisation/industry is not within energy sector/regulated industry. A score of one is where the client organisation/industry is within a regulated industry. A score of two is where the client organisation/industry is within the energy sector.
- Candidate's Role - 5% (166.66 marks) (0-2 marking)

A score of zero is where the Candidate was subcontractor to the contract and delivered less than 50% of the overall project. A score of one is where the Candidate was the lead consultant but delivered the project aided by subconsultant(s). A score of two is where the Candidate was the lead consultant and delivered the project 100%.

- Scale, i.e. Value - 5% (166.66 marks for each) (0-2 marking)

A score of zero is where the value of the contract was withheld with no range provided, or below €500k. A score of one is where the value of the contract is between €500k and €1,000,000. A score of two is where the contract value is over €1 million.

Please note that the contract value must have already been achieved, ongoing contracts are acceptable but only those that have already met the stated requirement for value.

- Scale, i.e. Duration - 5% (150 marks for each) (0-2 marking)

A score of zero is where the length of the contract is less than 12 months. A score of one is where the length of contract is between 12 months and 2 years. A score of two is where the length of contract is over 2 years.

Please note that the contract duration must have already been met, ongoing contracts are acceptable but only those that have already met the stated requirement for duration.

- Scope, i.e. Relevance and match to EirGrid's Scope of Services - 80% (2400 marks) (0-5 marking)

Responses will be scored on a basis of 0 to 5, where 0-2 is no response or response is incomplete and of no relevance to the Scope of Requirements. 3 to 4 marks will be awarded where each element of the contract is a good match to the Scope of Requirements but does not exceed them. 4-5 marks will be awarded where each element of the contract is an excellent match to the Scope of Requirements. Failure to provide any of the requested information is likely to result in a reduction in the marks awarded. In all cases highest marks will be awarded to those contracts which demonstrate most similarities to EirGrid's Scope of Requirements.

Where there is a 0-5 marking system

Score	Description
5	Outstanding - Response fully satisfies the minimum requirements and demonstrates outstanding and extensive additional strength beyond the minimum requested.
4.5	Excellent - Response fully satisfies the minimum requirements and demonstrates excellent additional strength beyond the minimum requested.
4	Very Good - Response fully satisfies the minimum requirements and demonstrates very good additional strength beyond the minimum requested.
3.5	Good - Response fully satisfies the minimum requirements and demonstrates good additional strength beyond the minimum requested.
3	Acceptable - Response fully satisfies the minimum requirements but does not exceed it. No additional strength demonstrated in the response beyond the minimum requested.
2	Mediocre - Partial or limited response which falls below acceptable level.

	Response provided is lacking in some important areas and/or some aspects of the minimum requirement have not been met.
1	Poor - Partial or limited response provided with limited relevance to the question or our contract requirements.
0	Unacceptable / No response - No response provided, or response provided is of no relevance to the question.

Please note, in all cases responses to the Selection Criteria will also be marked relative to those of other Candidates' responses.

12. Terms of Legal Agreement

This contract will be subject to agreement of the EirGrid Legal Agreement. Details of this will be provided at tender stage.

12.1 Award to Runner-up

If for any reason it is not possible to establish the Framework Agreement or award the initial contract to the designated successful Tenderer emerging from this competitive process, EirGrid reserves the right to establish the Framework and/or award the initial contract to the next highest scoring Tenderer on the basis of the terms advertised. This shall be without prejudice to the right of EirGrid to cancel this competitive process and/or initiate a new contract award procedure at its sole discretion.

Should the successful Tenderer(s) go out of business due to insolvency, bankruptcy, an order for compulsory winding-up, examinership or other similar event, during the tender validity period, EirGrid reserves the right to award the contract to the second place Tenderer or 'Runner Up'.

12.2 Contract Modification and Extensions

Areas of the Legal Agreement may be subject to amendment and as such have revision clauses for same.

Contracts may be amended in circumstances arising either through the operation of law, statutory requirement or through the intervention of the relevant Regulatory Authority.

PART 2 - PREQUALIFICATION QUESTIONNAIRE

PLEASE COMPLETE AND RETURN ALL OF THE FOLLOWING FORMS

(Hand written submissions are not acceptable)

(Do not return Part 1 - Pages 1 or Part 3)

Candidate Name:

ENQEIR1004 - Taxation Compliance and Consulting Services
PQQ Response

FORM 1 - Candidate Details

This section must be completed by the Candidate.

Candidate's Name	
------------------	--

Company Registration Number	
Is the company a small / medium-sized enterprise (SME)?	
Person to be contacted regarding this PQQ	
Position	
Registered Address	
Telephone	
Email	
Company Website	
This submission is confidential/commercially sensitive in its entirety	
OR	
This submission is confidential/commercially sensitive in its entirety with the exception of the following parts (candidate to list specific parts of the submission)	

Please answer the following questions if you are applying as part of a consortium or joint-venture and include the names of all relevant companies below:

Consortium or joint-venture details	Y/N	Company Name(s)
Is the Candidate a Consortium?		
Is the Candidate a Joint Venture?		
If yes to the above, please provide name of lead consultant?		
Do you propose to use sub-contractors?		

FORM 2 - Declarations

2.1 General Declaration

This section must be completed by the Candidate.

This Declaration is to be signed by an authorised representative of the Candidate.

I hereby declare on behalf of the Candidate making this application, that it is competent to carry out the services described herein and that I am authorised to give this declaration.

I understand that the provision of false or misleading information or the omission of information could result in the exclusion of the Candidate from the bidding process.

I hereby declare that I have used best endeavours to ensure that the information given hereafter and supplementary information submitted is correct.

I undertake to inform EirGrid of any changes to the information provided which may arise prior to the award of contract.

Signed:	
Print Name:	
Company Name:	
Date:	

Group/Affiliate Declaration (To be completed and duplicated where relevant)

Candidates seeking to show compliance based on the experience, resources or financial standing of the Candidate's group or other affiliated companies will be required to:

- i. prove to the contracting entity that those resources will be available to it throughout the period of the validity of procurement process and subsequent Legal Agreement;
- ii. produce a commitment by the relevant entities to that effect;
- iii. provide details of the group/affiliate's relevant experience, resources or financial standing. Where the Candidate proposes to rely on the educational and professional qualifications of another party, the Candidate can only rely on this experience where the relevant third party will perform the services for which their experience is being relied on;
- iv. verify that a third party does not fall into any of the mandatory or other exclusionary grounds listed in Section 2.5 of this Form 2;
- v. be jointly liable for the execution of the contract where the financial and economic standing of a group/affiliate company has been relied upon (Reg. 86 (5)).

This commitment should be demonstrated by submission of a signed declaration from an authorised signatory of the group/affiliates, confirming and acknowledging the use of such information by the Candidate for these purposes.

In either case, where such commitment is not shown, neither group nor affiliates' experience, resources or financial standing shall be considered.

This Declaration is to be signed by an authorised representative of the group/affiliate.

Signed:	
Print Name:	
Company Name:	
Date:	

2.3 Sub-Contractor Declaration (To be duplicated and completed where relevant)

Where the experience and/or resources of a sub-contractor is relied upon, the Candidate will be required to show the commitment of the indicated sub-contractor to the Candidate's participation. In order to do this, Candidates must submit a completed sub-contractor declaration, included below.

This declaration is to be signed by an authorised representative of the sub-contractor.

Signed:	
Print Name:	
Sub-Contractor Name:	
Date:	

Services to be provided by the Sub-Contractor:	
---	--

2.4 Group of Companies (To be completed where relevant)

If applicable please provide a brief description of how the group of economic operators will work, including confirmation of the lead. Please enclose an organisational chart with the proposed hierarchical structure of the grouping including any sub-contractor arrangements.	
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2.5 Exclusionary Criteria Declaration

This section must be completed by the Candidate.

2.5.1 Mandatory Exclusions

EirGrid shall exclude from further participation any Candidate, or Member or sub-contractor thereof, where it has established (in accordance with Regulations 59 to 61 of the *European Union (Award of Public Authority Contracts) Regulations 2016*), or is otherwise aware that the economic operator concerned has been convicted of one or more of the following offences (whether arising before or during the procurement procedure):

- a) participation in a criminal organisation, within the meaning of Article 2 of Council Framework Decision 2008/841/JHA of 24 October 2008 on the fight against organised crime;
- b) corruption, which means corruption within the meaning of the following:
 - i. the Convention drawn up on the basis of Article K.3 (2)(c) of the Treaty on European Union, on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union drawn up under the Council Act of 26 May 1997;
 - ii. Article 2(1) of Council Framework Decision 2003/568/JHA of 22 July 2003 on combating corruption in the private sector;
 - iii. the law of Ireland where the contracting authority or the economic operator concerned is established in the State;
 - iv. the law of the Member State, other than the State, in which the contracting authority or the economic operator concerned is established;
- c) fraud within the meaning of Article 1 of the Convention on the protection of the European Communities financial interests drawn up under the Council Act of 26 July 1995;
- d) terrorist offences or offences linked to terrorist activities, within the meaning of Articles 1 and 3 respectively of Council Framework Decision 2002/475/JHA of 13 June 2002 on combating terrorism or inciting or aiding or abetting or attempting to commit an offence referred to in Article 4 of that Council Framework Decision;
- e) money laundering or terrorist financing, within the meaning of Article 1 of Directive 2005/60/EC of the European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing;
- f) child labour and other forms of trafficking in human beings, within the meaning of Article 2 of Directive 2011/36/EU of the European Parliament and of the Council of 5 April 2011 on preventing and combating trafficking in human beings and protecting its victims and replacing Council Framework Decision 2002/629/JHA.

The above provisions also apply where the person convicted is a member of the administrative, management or supervisory body of the relevant entity or has powers of representation, decision or control in the relevant entity.

EirGrid shall exclude from further participation any Candidate, or Member or sub-contractor thereof, where:

- g) EirGrid is aware that the relevant entity is in breach of its obligations relating to the payment of taxes or social security contributions and the breach has been established by a judicial or administrative decision having final and binding effect in accordance with the law of the country in which the operator is established or the law of Ireland.

This sub-paragraph (g) shall not apply when the relevant entity has fulfilled its obligations by paying, or entering into a binding arrangement with a view to paying, the taxes or social security contributions due, including, where applicable, any interest accrued or fines.

EirGrid shall not be obliged to exclude a relevant entity under this sub-paragraph (g) where only minor amounts of taxes or social security contributions are unpaid or the relevant entity was informed of the exact amount due following its breach of its obligations relating to the payment of taxes or social security contributions at such time that it did not have the possibility of paying, or entering into a binding arrangement with a view to paying, the taxes or social security contributions due (including, where applicable, any interest accrued or fines) before the expiration of the deadline for, as applicable, requesting participation or submission of tenders.

EirGrid shall not be obliged to exclude an economic operator under (a) to (g) above where:

- i. such an exclusion would be disproportionate;
- ii. on an exceptional basis, there are overriding reasons relating to the public interest such as public health or protection of the environment; or
- iii. the relevant entity has provided evidence (including that set out in Regulation 57 of the European Union (Award of Public Authority Contracts) Regulations 2016) to the effect that measures taken by the entity concerned are sufficient to demonstrate its reliability despite the existence of a relevant ground for exclusion. Where evidence provided is considered sufficient, the relevant entity concerned shall not be excluded from the procurement procedure.

EirGrid shall not be obliged to exclude a relevant entity under (a) to (f) above where a period of 5 years has lapsed from the date of conviction of the relevant entity for the offence concerned.

EirGrid shall not be obliged to exclude an economic operator under (g) above where the requirement a period of 5 years has lapsed from the date the relevant breach is established by the judicial or administrative decision concerned.

The exclusion grounds set out in this section shall also apply to the other entities on whose capacity a Candidate intends to rely fulfil relevant selection criteria.

2.5.1 Please indicate if any of the circumstances set out above apply to your organisation (or any Member or sub-contractor of a Candidate or any entity on whom the Candidate intends to rely for relevant resources)	Please indicate your answer by marking 'X' in the relevant box.
	Yes
None of the circumstances set out above apply	☐
One or more of the circumstances set out above apply	☐
If any of the circumstances apply, please provide details:	

2.5.2 Other Exclusionary Grounds

EirGrid may, subject to the paragraph below, exclude from participation in a procurement procedure any Candidate, or Member or sub-contractor thereof, who falls within any of the circumstances set out below at (i) to (ix) (whether arising before or during the procurement procedure):

(i)	Is bankrupt or is the subject of insolvency or winding-up proceedings, where its assets are being administered by a liquidator or by the court, where it is in an arrangement with creditors, where its business activities are suspended or it is in any analogous situation arising from a similar procedure under the law of Ireland.
(ii)	Has undertaken to unduly influence EirGrid's decision making process or tried to obtain confidential information that may confer undue advantage in the procurement procedure or has negligently provided misleading information that may have a material influence on decisions concerning exclusion, selection or award.
(iii)	Is guilty of grave professional misconduct which renders its integrity questionable.
(iv)	Has not fulfilled all obligations relating to the payment of social security contributions in Ireland and the law of the country in which the Candidate is established.
(v)	Has not fulfilled all obligations relating to the payment of taxes in Ireland and the law of the country in which the Candidate is established.
(vi)	Is guilty of serious misrepresentation in supplying the information required for the verification of the absence of grounds for exclusion or the fulfilment of the selection criteria, has withheld such information or is not able to submit supporting documents required.
(vii)	Has entered into agreements with other economic operators aimed at distorting competition.
(viii)	Has not complied with applicable obligations in the fields of environmental, social and labour law that apply at the place where the works are carried out or the services provided that have been established by European Union law, national law, collective agreements or by international, environmental, social and labour law (as set out in Schedule 7 of the <i>European Union (Award of Public Authority Contracts) Regulations 2016</i>).
(ix)	Has shown significant or persistent deficiencies in the performance of a substantive requirement under a prior public contract, a prior public contract with EirGrid or a

	prior concession contract which led to early termination of that prior contract, damages or other comparable sanctions.
(x)	Failure to comply with requirements of the COUNCIL REGULATION (EU) 2022/576 of 8 April 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine.

The exclusion grounds set out in this section shall also apply to the other entities on whose capacity a Candidate intends to rely fulfil relevant selection criteria.

2.5.2 Please indicate if any of the circumstances set out above (i) to (ix) for exclusion apply to your organisation (or any Member or sub-contractor of a Candidate or any entity on whom the Candidate intends to rely for relevant resources).	Please indicate your answer by marking 'X' in the relevant box.
	Yes
None of the circumstances set out above apply	☐
One or more of the circumstances set out above apply	☐
If any of the circumstances apply, please provide details:	

FORM 3 - Financial & Economic Standing

All sections must be completed by the Candidate.

3.1 Self-Declaration of Financial and Economic Capacity

Tax Clearance	Please mark 'X' in the relevant box to confirm.				
(A) Tax Clearance Certificate I confirm and declare on behalf of the company to having a current and valid Irish Tax Clearance Certificate issued by the Irish Revenue in place and our tax affairs are in order. The Contracting Authority can verify your tax clearance status through Revenue's online facility at https://www.revenue.ie/en/starting-a-business/tax-clearance/index.aspx. To this end, please confirm: <table border="1" style="width: 100%;"> <tr> <td> Do you grant the Contracting Authority permission to verify your tax cleared position online? </td> <td rowspan="3"> ☐ </td> </tr> <tr> <td> Registration Number: <i>(as shown in your Tax Clearance Certificate)</i> </td> </tr> <tr> <td> Certificate Number: </td> </tr> </table>	Do you grant the Contracting Authority permission to verify your tax cleared position online?	☐	Registration Number: <i>(as shown in your Tax Clearance Certificate)</i>	Certificate Number:	☐
Do you grant the Contracting Authority permission to verify your tax cleared position online?	☐				
Registration Number: <i>(as shown in your Tax Clearance Certificate)</i>					
Certificate Number:					

(as shown in your Tax Clearance Certificate)	☐
OR	
(B) eTax Clearance I confirm and declare on behalf of the company to having a current and valid Irish eTax Clearance Certificate issued by the Irish Revenue in place and our tax affairs are in order. The Contracting Authority can verify your tax clearance status through Revenue On-Line Service (ROS). To this end, please confirm: Do you grant the Contracting Authority permission to verify your tax cleared position online? Tax Reference Number: (as shown in your eTax Clearance Certificate) Access Number: (as shown in your eTax Clearance Certificate)	☐ ☐ ☐ ☐
OR	
(C) I confirm that I have applied, or will apply, for an Irish eTax Clearance Certificate which will be made available on request should I be successfully awarded this contract.	☐

Insurances	
EirGrid requires the following types of insurance for this procurement process and Candidates are requested to provide the levels they currently have in place:	
EirGrid's standard insurance levels:	Candidate to confirm levels in

	place
• Employers Liability - €13,000,000 any one occurrence	€
• Public Liability - €6,500,000 any one occurrence	€
• Professional Indemnity - €5,000,000 in the annual aggregate	€
• Product Liability - €6,500,000 any one occurrence and in the aggregate	€
• Cyber Insurance - €5,000,000 in the annual aggregate	€
I confirm that I will provide the following promptly on request at any time prior to the award decision being made: • evidence of insurances in place; or • letter from Insurance Broker confirming that the required levels could be put in place if successful.	

3.2 Turnover

Candidates are requested to provide details of total annual financial turnover for the services to which this contract relates for the past three financial years or alternatively, if the date of establishment was more recent, information on turnover available.

Table 3.2.1 - Declaration of Turnover

Declaration of Turnover	Please mark 'X' in the relevant box to confirm.
I confirm that our turnover on services required in this PQQ met or exceeded €1,000,000 in any of the last three financial years, or pro-rata if more recently established.	Yes ☐ No ☐
I confirm that I will provide evidence of turnover and other financial information promptly on request at any time prior to the award decision being made.	Yes ☐ No ☐
I confirm that I am seeking to show compliance with the turnover requirements on the basis of a Group or affiliated company and as such have provided confirmation of the Group or affiliated company's commitment.	Yes ☐ No ☐

FORM 4 - Health & Safety, Environment and Employment

This section must be completed by the Candidate.

Criteria	Please mark 'X' in the relevant box.
Statutory Obligations Please confirm that your company fully understands and complies with all of its statutory obligations under the following legislation: • Occupational Health and Safety • Environmental Management • Employment and Equality legislation • Modern Slavery Act Please confirm that you have procedures in place to ensure that sub-contractors/suppliers, apply the same standards. Please confirm that you will provide evidence of your Health & Safety, Environment and Employment/Equality Policies prior to the award decision being made, if requested.	☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No

FORM 5 - Cyber Security Assurance

This section must be completed by the Candidate.

Domains	Control ID	Controls Questions	Third-Party Response	Third-Party Notes
Cybersecurity Governance	PQQ1	Do you maintain a documented, senior approved Cyber Security Policy aligned with industry best practices and frameworks which also includes clear roles and responsibilities?		
Certification	PQQ2	Do you hold ISO 27001 or equivalent certification; include standard name, issuer, and certificate expiry date.		
Risk Management	PQQ3	Do you operate a formal cyber risk management approach that includes how you identify, assess, mitigate and monitor risks, explicitly covering supply chain and third-party risks?		
Contracts	PQQ4	Do your suppliers/ subcontractors contracts include enforceable cybersecurity obligations, audit rights and breach notification within required timeframes?		
Incident Response	PQQ5	Do you have an incident response process supporting customer and regulator notification within required timeframes?		
Incident History	PQQ6	Have you reported any significant cybersecurity incident in the last 24 months; if yes, give date and one-line outcome/ remediation?		
Business Continuity	PQQ7	Do you maintain and test business continuity and disaster recovery plans?		
Access Control	PQQ8	Do you enforce access control measures (multi-factor, least privilege, role-based access) for privileged accounts and remote access?		
Asset Management	PQQ9	Do you maintain an up-to-date inventory of critical IT and OT assets, including asset ownership, classification, and defined update frequency?		
Training	PQQ10	Do you provide cybersecurity awareness and role-based training to		

		staff?		
Testing	PQQ11	Do you perform regular vulnerability scanning and periodic independent security testing at least once a year?		
Records & Audits	PQQ12	Do you keep auditable records of risk assessments, incidents, remedial actions and relevant compliance evidence for audit purposes?		
NIS2 Compliance	PQQ13	Can you comply with applicable NIS2 obligations (incident reporting, governance, supply chain measures) or state limitations/ exemptions?		
Security Insurance	PQQ14	Do you have a cyber security insurance, or are you committed to putting cyber security insurance in place prior to signing a contract		
Security Monitoring & Logging	PQQ15	Do you centrally collect and analyze logs to identify potential attacks using SIEM, EDR, or similar security solutions?		

FORM 6 - Candidate Capacity

In order to pass the Candidate Capacity Criterion, Candidates are required to confirm, that in principle they have access to sufficient manpower (of relevant and appropriate expertise and experience) as per table 6.1 below, necessary to deliver contracts of this nature.

If the Candidate is comprised of more than one Member, then the confirmation should be based on the total numbers, including the main consultants and each individual Member and sub-contractors resources.

No CVs to be included at this stage

Table 6.1 - Required Roles

Compliance Roles

Role	Minimum estimated number required by EirGrid for this contract
Tax Partner	1
Director	1
Manager	1
Assistant Manager	1
Tax Senior	1
Trainee	N/A

Consultancy/Advisory Roles

Role	Minimum estimated number required by EirGrid for this contract
Tax Partner	1
Director	1
Manager	1
Assistant Manager	1
Tax Senior	1
Trainee	N/A

We confirm that we have access to the resources with the required minimum numbers and desired years of experience as per the table above - Yes/No

FORM 7 - Quality Assurance

This section must be completed by the Candidate.

1	Do you have a documented quality management system in place?	
2	Do you perform regular audits of your quality management system?	
3	Is your quality management system externally audited? If yes, please state: a) name of external auditing body b) date of last audit:	
4	Is your quality management system current and certified as compliant with ISO 9001:2015 or an equivalent internationally recognised standard?	
5	Have you additional quality accreditations, certifications or specialities that might be relevant to the scope of requirements for this Contract?	
6	Have you provided backup information to support your responses to the above? Please list any quality documents attached in support of your responds to this section: 1. _____ 2. _____ 3. _____ 4. _____	

FORM 8 - Previous Experience

This section must be completed by the Candidate.

8.1 Recent Relevant Contracts

Candidates will be required to demonstrate that they have sufficient recent and relevant experience to deliver a contract of this nature.

Considering the Scope of Requirements outlined in Part 1 Section 5, Candidates are required to provide the following details for three recent relevant contracts. It is recommended that the contracts selected have been undertaken within the last 5 years in order to be considered recent.

EirGrid will only consider three contracts so please do not submit additional contract details. Where a Candidate submits more than three contracts, EirGrid will only evaluate the first three contracts and ignore other contracts submitted. Where any details relating to previous contracts are considered confidential, Candidates must ensure that they have provided sufficient information to allow EirGrid to judge the similarity of the contract to the present requirements. Candidates are also required to provide contact details for contract referees. If the total value of each contract is not known, please give your best estimate. This information should be provided for the total Candidate and not at an individual Member level. Failure to provide any of the requested information may result in a reduction in the marks awarded.

Candidates shall also state how the services provided under each previous contract relate to the services to be provided under the proposed contract.

The contracts can be from the main Candidate only or include Members' and sub-contractors' experience where relevant to their proposed participation. A Candidate may demonstrate compliance with qualification criteria through the experience of sub-contractors, by providing details of the sub-contractors' relevant experience (as part of the contracts). Where the experience of a sub-contractor is relied upon, the Candidate will be required to show the commitment of the indicated sub-contractor to the Candidate's participation, and that such participation will be in the area to which the experience is relevant.

Table 8.1.1 - Individual Contract Details

Contract No. 1

Client's Organisation/Industry

Client Name	
-------------	--

Candidate's Role

Candidates's Role on the Contract (e.g. prime contractor etc. Were other	
--	--

organisations involved in the delivery of the project? If so, what was your relationship to them?)	
% Of Contract Delivered by Main Consultant/Contractor	
Name of Sub-contractor(s) (where applicable)	

Value

Total Contract Value (eur)	
----------------------------	--

Duration

Contract Start Date	
Contract End Date	

Scope, i.e. Relevance and match to EirGrid's Scope of Services/Contract

Comprehensive Description of the Services undertaken and their relevance to the EirGrid Requirements	
--	--

Contract No. 2

Client's Organisation/Industry

Client Name	
-------------	--

Candidate's Role

Candidates's Role on the Contract (e.g. prime contractor etc. Were other organisations involved in the delivery of the project? If so, what was your relationship to them?)	
% Of Contract Delivered by Main Consultant/Contractor	
Name of Sub-contractor(s) (where applicable)	

Value

Total Contract Value (eur)	
----------------------------	--

Duration

Contract Start Date	
Contract End Date	

Scope, i.e. Relevance and match to EirGrid's Scope of Services/Contract

Comprehensive Description of the Services undertaken and their relevance to the EirGrid Requirements	
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Contract No. 3*Client's Organisation/Industry*

Client Name	
-------------	--

Candidate's Role

Candidates's Role on the Contract (e.g. prime contractor etc. Were other organisations involved in the delivery of the project? If so, what was your relationship to them?)	
% Of Contract Delivered by Main Consultant/Contractor	
Name of Sub-contractor(s) (where applicable)	

Value

Total Contract Value (eur)	
----------------------------	--

Duration

Contract Start Date	
Contract End Date	

Scope, i.e. Relevance and match to EirGrid's Scope of Services/Contract

Comprehensive Description of the Services undertaken and their relevance to the EirGrid Requirements	
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FORM 9 - PQQ Final Check List

Candidates must confirm they have submitted all the required forms and information;

Part 2 - Pre-Qualification Questionnaire	Please mark 'X' in the relevant box to confirm.
FORM 1 - Candidate Details	☐
FORM 2 - Declarations	☐
FORM 3 - Financial & Economic Standing	☐
FORM 4 - Health & Safety, Environment and Employment	☐
FORM 5 - Cyber Security Assurance	☐
FORM 6 - Candidate Capacity	☐
FORM 7 - Quality Assurance	☐
FORM 8 - Previous Experience	☐
FORM 9 - PQQ Final Checklist	☐

PART 3 - INSTRUCTIONS TO CANDIDATES

1. Overview of Instructions to Candidates

The purpose of this section is to provide Candidates with a series of instructions, which should govern their responses to this Pre-Qualification Questionnaire and ensure that their submissions are fully compliant with this procurement procedure. This section should be read in conjunction with Part 1 and Part 2 of this PQQ.

The entirety of this document, including all of the sections and the questionnaire set out herein and any attachments (whether in electronic form or otherwise) is referred to as the “Pre-Qualification Questionnaire” or “PQQ”.

2. Organisations in the EirGrid Group

EirGrid holds licences as independent electricity Transmission System Operator (TSO) and Market Operator (MO) in the wholesale trading system in Ireland, and is the owner of the System Operator Northern Ireland (SONI Ltd), the licensed TSO and market operator in Northern Ireland.

The EirGrid Group of companies includes:

- **EirGrid plc:** A leading Irish energy business, dedicated to the provision of transmission and market services for the benefit of electricity consumers. It is a state-owned commercial company, committed to delivering high quality services to all customers, including generators, suppliers and consumers across the high voltage electricity system and via the efficient operation of the wholesale power market. It puts in place the grid infrastructure needed to support competition in energy, to promote economic growth, to facilitate more renewable energy, and to provide essential services. In its role of TSO in Ireland, EirGrid operates and maintains a safe, secure, reliable, economical and efficient transmission system, as well as developing key infrastructural projects which are vital for the socio-economic development of the State. As TSO, EirGrid is regulated by the Commission for Regulation of Utilities (CRU).
- **SONI Limited:** SONI Ltd is the licensed transmission system operator (TSO) in Northern Ireland and has the responsibility of ensuring the safe, secure and economic operation of the high voltage electricity system in the north of Ireland. It is regulated by the Utility Regulator Northern Ireland.
- **SEMO Joint Venture:** The Single Electricity Market Operator (SEMO) is part of the EirGrid Group, and operates the Single Electricity Market on the island of Ireland. SEMO is a joint venture between EirGrid plc and SONI Limited. SEMO is regulated by the SEM Committee.
- **EirGrid Interconnector Designated Activity Company:** EirGrid has developed a High Voltage Direct Current (HVDC) electricity interconnector with 500 MW transmission capacity linking the British and Irish Electricity markets. This is known as The East West Interconnector (EWIC). EirGrid Interconnector Limited is the 100% wholly owned subsidiary company of EirGrid plc which manages the interconnector.

- EirGrid Telecoms Designated Activity Company: is a 100% subsidiary of EirGrid plc, established to manage fibre optic cables laid with EWIC.
- SEMOpx: SONI Ltd. and EirGrid Plc, each a designated NEMO for Northern Ireland and Ireland respectively, work together through a contractual joint venture known as *SEMOpx* to deliver NEMO services for the SEM across the island of Ireland bidding zone under the European Regulation on capacity allocation and congestion management (EU 2015/1222).
- Celtic Interconnector DAC (CIDAC): is a 50:50 joint venture between EirGrid plc and Réseau de Transport d'Électricité (RTE) the French TSO established to manage the Celtic Interconnector Project.

For further details on EirGrid plc or any of the EirGrid Group companies please visit -

www.eirgrid.com

3. Candidates

Applications may be submitted by an individual, a single entity, or a consortium or grouping of persons (however constituted). For the purposes of this PQQ, a Candidate is an economic operator who has expressed an interest in participating in this competition by submitting a PQQ, and may include without limitation any of the following (each referred to as the “Candidate”):

- (a) individual candidate who is a natural person or a sole trader or single legal entity;
- (b) a corporate entity, a joint venture, or a partnership;
- (c) a consortium or group of members whether incorporated or unincorporated, including without limitation where a group proposes to contract whether through:
 - (i) a special purpose vehicle (SPV); or
 - (ii) one or more members of the consortium or grouping acting as lead member; or
 - (iii) a consortium where one or more members are also acting as sub-contractors; or
 - (iv) a group of persons consisting of a prime contractor and one or more persons or entities acting as sub-contractors where the applicant is the prime contractor; or
- (v) an unincorporated grouping of two or more persons.

It is accepted that, in order to meet the qualification criteria, companies may wish to collaborate, for example by forming a joint venture or consortium which will then apply as a Candidate for qualification. In order to distinguish between the roles, the parties comprising a Candidate are referred to as “Members”.

A company which is a Member of one Candidate may not be a Member of any other Candidates unless it has satisfied EirGrid that this does not create a risk of conflict of interest or collusion.

A Candidate may demonstrate compliance with qualification criteria through the experience or resources of sub-contractors, by providing details of the sub-contractors’ relevant experience/resources. However, where a Candidate wishes to rely on such Member or sub-contractors’ educational and or professional qualifications or experience it may only rely on the capabilities of others where that entity will perform the services to which the experience and capability relates.

Where the Candidate proposes to use sub-contractors which are distinguishable from Members of the bid team these sub-contractors should be clearly identified as sub-contractors and distinguished from Members of the bidder. The Candidate will remain solely liable under any subsequent Legal Agreement with EirGrid for its and any of its sub-contractors' acts, errors or omissions despite the use of any sub-contractor. A sub-contractor's commitment need not be exclusive to one Candidate.

Please note that any change in the membership of the bid team submitted by the Candidate or the ownership, control or structure of the Candidate, and/or in the intended roles and responsibilities of Members after the Candidate has submitted its completed PQQ response, may lead to its disqualification unless approved by EirGrid in writing. EirGrid reserves the right to withhold approval for any such changes and to disqualify the Candidate concerned from any further participation in the procurement process.

Any proposed changes must be notified to EirGrid as soon as possible. Failure to notify any changes may result in disqualification of the Candidate.

Candidates seeking to show compliance based on the experience, resources or financial standing of the Candidate's group or other affiliated companies will be required to provide sufficient information to demonstrate the group/affiliate's commitment to the Candidate's participation and provide details of the group/affiliate's relevant experience, resources or financial standing. This commitment should be demonstrated by submission of a signed declaration from the group/affiliate's CEO, or other authorised signatory, confirming and acknowledging the use of such information by the Candidate for these purposes. The Candidate and the proposed group/affiliate will be required to be jointly liable for the execution of the contract where the financial and economic standing of a group/affiliate company has been reliable upon (Reg. 86 (5)). In either case, where such commitment is not shown, neither group nor affiliates' experience, resources or financial standing shall be considered.

If a PQQ is submitted by a group (more than one) of Members, then those Members, if awarded the contract, must assume such legal form by incorporation, partnership, or otherwise as will enable them to contract as a single entity. It may become necessary for the group to state a single addressee responsible for the receipt and processing of documentation and resolving any problems relating to the contract.

4. Joint Submissions

Where a Candidate wishes to submit a joint application to fulfil the requirements of the PQQ one party must be designated as the lead Candidate and if successful will be called the Prime Contractor.

The Candidate must specify in its response what other parties are involved in submitting a PQQ and their respective roles. The Candidate must provide the names and registered address of any Members.

EirGrid reserves the right to request evidence or copies of any agreements between the parties in this respect and to comment upon them and take them into account at any stage in this procurement process.

EirGrid may at its absolute discretion and in particular, require the Candidate to contract:

- As Prime Contractor with EirGrid only. Under this arrangement the Prime Contractor is responsible for the delivery of all goods/works/services provided for under the terms of the contract and shall assume all the duties, responsibilities and costs associated with the position of prime contractor. Collateral warranties may be required in this case;
- A grouping may be required to contract as a single entity with joint and several liability arranged to EirGrid's satisfaction;
- On the basis of joint and several liability among group members, arranged to EirGrid's satisfaction.

Collateral warranties and/or guarantees may also be required from parties who are making available resources for the contract in a manner satisfactory to EirGrid. This will be dependent on the proposed nature of the relationship between the Prime Contractor and the bid member and the role that the bid member may have in the delivery of the goods/works/services.

By submitting a PQQ the Candidate warrants and represents that they can, and irrevocably agree that they will, comply, or procure compliance, as the case may be, with this section on request by EirGrid.

The failure by the Candidate as Prime Contractor or any member of the joint submission to comply with any such requirement may result in its rejection and elimination from the procurement process.

5. Completion of Questionnaire

Candidates are required to complete and submit all Forms in Part 2 of this PQQ in accordance with these procedures and comply with any other requirements set out herein and to provide all the information and supporting documents required by this questionnaire to enable verification. Candidates are requested to provide the information required by the PQQ in a clear, concise and logical manner with the response to each Form clearly identified. Handwritten questionnaires will not be accepted.

6. Compliance

Candidates are required to comply fully with these Instructions to Candidates when preparing their responses and participating in this procurement process.

Particular attention is drawn to the fact that non-compliance with these Instructions to Candidates may, at the sole discretion of EirGrid, invalidate a Candidate's submission. If a submission fails to comply in any respect with the requirements set out in these Instructions to Candidates, EirGrid will be entitled (but will not be obliged):

- I. to reject the relevant PQQ submission as non-compliant;
- II. without prejudice to EirGrid's right to reject the submission;
 - to meet with, raise issues and/or seek clarification from the Candidate in respect of the relevant submission; and/or
 - to negotiate an amendment and/or change to the relevant PQQ with the candidate

- to request the Candidate to provide EirGrid with information or items which have not been provided or have been provided in an incorrect form; and/or
- to waive a requirement which, in the opinion of EirGrid, is minor, procedural, or non-material.

Incomplete questionnaires may be rejected at EirGrid's sole discretion.

7. Amendments to the PQQ Documents and/or Process

EirGrid reserves the right to update or alter the PQQ documents and the information contained herein at any time by notice in writing to Candidates. These will be issued to all Candidates and submissions will be assumed to take account of any such modifications and amendments.

EirGrid reserves the right without advance notice to amend or otherwise change the tendering process or to terminate the process.

EirGrid shall not be obliged to bring any Candidates forward to tender stage. EirGrid reserves the right not to proceed with the award process and to suspend or withdraw from the process at any time.

Nothing in the PQQ documents is, or should be relied upon as, a promise or representation as to EirGrid's ultimate decision in relation to the award of the Contract. EirGrid reserves the right (in its absolute discretion):

- I. to change the basis of, or the procedures (including the timetable) relating to, the tender process;
- II. to reject any, or all, of the submissions;
- III. to abandon the competition; or
- IV. not to furnish Candidates with additional information.

8. Verification of Information

EirGrid shall be entitled to take all reasonable steps and make all reasonable enquiries to check information included in a submitted questionnaire, including talking to referees provided without prior reference to the Candidate.

8.1 Use of AI

EirGrid is aware of the use of generative Artificial Intelligence (AI) tools in the preparation of PQQ responses. While the use of AI tools in responding to this competition is not prohibited, it is critical that Applicants maintain control of, and responsibility for, their PQQ responses. Applicants must not use multi-tenant AI tools and/or use the PQQ with an AI tool that will use the PQQ to train itself or similar models. Applicants must not use AI Tools for any other purpose than to prepare a PQQ response.

Use of any AI tool as part of this competition must comply with all applicable legislation in addition to all other requirements of the PQQ, including the EU Artificial Intelligence Act and all applicable data protection laws. In responding to this PQQ, Applicants are required to declare if and where AI tools have been used to draft, develop, inform or augment any part of their PQQ

response. EirGrid reserves the right to request further information from an Applicant on their use of AI tools.

EirGrid will assess PQQ responses based on the information provided by an Applicant, regardless of how the PQQ response was generated. Any declarations made on the use, or non-use, of AI tools will not influence the evaluation process or outcome provided that such declaration is true and accurate. However, should EirGrid determine that any declaration made in this regard by the Applicant is incomplete or has been incorrectly or inaccurately completed, then the Applicant's PQQ response may be deemed to be non-compliant and may not be evaluated.

9. Clarifications

During the evaluation period and at EirGrid's discretion, clarifications may be sought from Candidates. Where information or documentation to be submitted by a Candidate is or appears to be incomplete or erroneous, or where specific documents are missing, EirGrid may request that such a Candidate submit, supplement, clarify or complete the relevant information or documentation.

Candidates will be required to provide such clarification in writing. Responses to requests for clarification may not materially change elements of the PQQ submitted.

No unsolicited communications from Candidates will be entertained during the evaluation period.

10. Currency

All financial information should be denominated in euro, except where financial information is being provided in a certified or audited supporting document such as a set of financial statements, in which case it is sufficient for the information to remain in its original currency. **No costs should be submitted at this stage of the procedure.**

11. Preparation Costs

EirGrid will not be liable in respect of any costs incurred by Candidates in the preparation of PQQs, tenders or any associated work effort.

Each Candidate's costs will be the sole liability of that Candidate, including costs of travel to and attendance at any meetings. EirGrid has no obligation to reimburse the Candidate in respect of costs incurred by it in the preparation of its PQQ or otherwise as a result of its participation in this procurement process, whatsoever or howsoever arising.

12. Forwarding of Documents

This pre-qualification document shall not be forwarded to any other company third party without the prior written permission of EirGrid.

13. Freedom of Information Act, 2014 and the European Communities (Access to Information on the Environment) Regulations 2007-2014

EirGrid is subject to the Freedom of Information Act.

EirGrid is listed in Schedule 1, Part 1 of the FOI Act which means that EirGrid is a “partially included agency” for the purposes of the FOI Act. Specifically, the FOI Act only applies to records held by EirGrid insofar as they concern its functions under its Transmission System Operator (TSO) licence granted under section 14(1) of the Electricity Regulation Act, 1999.

EirGrid proposes the following:

- (i) The information in the PQQ documentation for this procurement process will be made available on request.
- (ii) To hold confidential, any information provided by you in this procurement process subject to:
 - (a) disclosure of the information specified at (i) above as liable for release to the public; and
 - (b) EirGrid’s obligations under law, including the Freedom of Information Act, which came into effect on 14 October 2015.

You are asked to consider if any of the information supplied by you in this submission should not be disclosed because of its sensitivity, (other than that referred to at (i) above). If this is the case, you should, when providing the information, identify same and specify the reasons for its sensitivity in accordance with Form 1 of this PQQ. EirGrid will consult with you about sensitive information before making a decision on any Freedom of Information request received.

If you consider that none of the information supplied by you is sensitive, please make a statement to that effect in accordance with Form 1. Such information may be released in response to an FOI request.

Note: Freedom of Information requests may supersede other sections of this document which refer to confidentiality.

EirGrid plc is subject to the European Communities (Access to Information on the Environment) Regulations 2007-2014 (“AIE”), under which “environmental information” may be released to the public. EirGrid will consult with you about sensitive information before making a decision on any AIE request received.

14. Data Protection

At EirGrid and SONI, we take our obligations under data protection law seriously and we're committed to keeping your personal data private and secure.

We have updated our privacy statement to meet the requirements of the new European data protection law, known as the General Data Protection Regulation (GDPR).

You will find a copy of our new privacy statement which is designed to help you understand what personal data we hold, why it is required, how it is used, and how long we keep it for, on http://www.eirgridgroup.com/privacy_statement/ (EirGrid); or http://www.soni.ltd.uk/privacy_statement/ (SONI).

You can write to us: Data Protection Officer, The Oval, 160 Shelbourne Road, Ballsbridge, Dublin 4, D04 FW28 or email us on DataProtection@eirgrid.com (EirGrid); or Data Protection Officer, SONI Limited, 12 Manse Rd, Belfast BT6 9RT or email us on DataProtection@soni.ltd.uk (SONI).

15. Conflicts of Interest

Any conflicts of interest involving a Candidate must be fully disclosed to EirGrid as soon as the conflict of interest becomes apparent to the Candidate, particularly where there is a conflict of interest in relation to any recommendations or proposals put forward by the Candidate. Any Candidate who fails to comply with this obligation may be disqualified from further participation in this procurement process.

Any registrable interest involving the Candidate and EirGrid employees or their relatives must be fully disclosed in the response to this PQQ, or should be communicated to EirGrid immediately upon such information becoming known to the Candidate, in the event of this information only coming to their notice after PQQ submission.

A Candidate must, in particular, disclose if it, or any of its Members or sub-contractors or other parties that are to be identified in its response, has any economic, legal, commercial or financial relationship with another Candidate submitting a separate PQQ. In such an instance, the Candidate must notify EirGrid as to the identity of the relevant party and the economic, legal commercial or financial relationship in question as soon as possible.

In the event of any conflict of interest, EirGrid shall, in its absolute discretion, decide on the appropriate course of action. This could include rejecting the Candidate and its PQQ, a prohibition on proceeding in the manner proposed (for example by refusing to allow a Member to be a Member for a competing Candidate) and/or specifying such other steps or safeguards as EirGrid considers appropriate.

EirGrid reserves the right as its absolute discretion to refuse to allow a Member or subcontractor to be part of another competing Candidate.

16. Interference or Canvassing

Candidates must not canvass directly or indirectly any member of EirGrid, officer or employee of EirGrid, its advisers, or any member of the evaluation team. Failure to comply with this requirement will result in disqualification from the process.

Candidates who endeavour to influence or interfere in any way with the PQQ evaluation process or award decision shall have their PQQ submission rejected. Any Candidate who, in connection with this PQQ:

- a) Offers any inducement, fee or reward to any member, officer or employee of EirGrid or any person acting as an advisor for EirGrid in connection with this contract; or
- b) Does anything which would constitute a breach of the Prevention of Corruption Acts, 1889 to 2001; or
- c) Canvasses any of the persons referred to in paragraph (a) in connection with this contract; or
- d) Contacts any officer or employee of EirGrid prior to the contract being awarded about any aspect of this contract in a manner not permitted by this PQQ;

may be disqualified without prejudice to any other civil remedies available to EirGrid and without prejudice to any criminal liability which such conduct by a Candidate may attract.

17. Collusion

Candidates are expressly and strictly prohibited from discussing any aspect of their response to the questionnaire with other Candidates or otherwise exchanging information or colluding in respect of the contract. Any Candidate who fails to comply with this requirement may be disqualified.

18. Compliance with Laws

Candidates must comply with all relevant laws and regulations that are applicable to them in the context of this procurement and the services to be provided.

Any Candidate that fails to comply with such laws and regulations to the satisfaction of EirGrid may be treated as failing to comply with the conditions of this procurement competition and may be, at the discretion of EirGrid, rejected and eliminated from the competition.

All contracts which may be entered into must comply with all applicable laws in particular but not limited to all competition and other regulatory obligations and will be subject to obtaining all relevant and applicable governmental, regulatory and EU consents, clearance and approvals.

This PQQ, the RFP, the Legal Agreement and any of the procurement documents or any matter or disputes related in any way or connected with or arising out of this procurement process are governed by and construed in accordance with the laws of Ireland and shall be subject to the exclusive jurisdiction of the Irish courts.

19. Financial Viability

The application of Selection Criteria based on Candidates' financial and economic standing does not preclude EirGrid from satisfying itself as to the financial viability of the designated successful Candidate by whatever means are considered appropriate prior to contract award.

20. Copyright and Intellectual Property

Any programmes developed or used in the implementation of this contract, and all material associated with this contract, will be owned by EirGrid and it is the responsibility of the Candidate to provide this to EirGrid on termination of any contract.

This will be dealt with in more detail in the Legal Agreement.

21. Conditions Precedent

If a contract is awarded arising out of this procurement process, the award of a contract shall be conditional upon the Candidate:

- a. Producing, for inspection by EirGrid, a current tax clearance certificate or eTax certificate issued by the Irish Revenue Commissioners;
- b. Providing evidence of insurances in accordance with the contract;
- c. Satisfying EirGrid as to its financial and economic viability, by whatever means EirGrid may consider appropriate;
- d. Complying with all Legal, Health & Safety, Environment and Employment declarations.

22. Notification of Outcome

All Candidates will be notified of the outcome of this prequalification process following the completion of the detailed evaluation. Potential outcomes can be:

- i) A letter of regret;
- ii) A letter of qualification for invitation to tender;
- iii) Notification of cancellation/postponement.