

## 595555-2025 - Result

### Ireland – Statutory audit services – 8977 Statutory Audit and Associated Services to the CIÉ Group

OJ S 174/2025 11/09/2025

Contract or concession award notice – standard regime

Services

## 1. Buyer

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### 1.1. Buyer

Official name: Coras Iompair Eireann (CIE Utility)

Email: [procurement@cie.ie](mailto:procurement@cie.ie)

Legal type of the buyer: Public undertaking

Activity of the contracting entity: Urban railway, tramway, trolleybus or bus services

## 2. Procedure

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### 2.1. Procedure

Title: 8977 Statutory Audit and Associated Services to the CIÉ Group

Description: This is a call to competition by CIE for the Provision of Statutory Audit and Associated Services as required by CIE and its subsidiaries under the following Lots: Lot 1 – Statutory Financial Audit and associated services Lot 2 – CSRD Audit Lot 3 – Taxation Services Lot 4 – Combined Lot 1 and Lot 2 services (Financial audit and CSRD audit) Lot 5 – All Combined Lots 1, 2 and 3 (Financial audit, CSRD audit and Taxation services) Tenderers may apply for any or all Lots. CIÉ reserves the right not to award the Contract in respect of any Lot, and to terminate, in its absolute discretion, the award procedure for any one or more Lots at any time.

Procedure identifier: 26da6a7a-aafb-480a-8f2a-98e11ba2a743

Previous notice: 95385dd6-6cbb-41ff-bb8d-85035d2879f7-01

Type of procedure: Negotiated with prior publication of a call for competition / competitive with negotiation

The procedure is accelerated: no

#### 2.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212000 Auditing services, 79212100 Financial auditing services, 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 90714000 Environmental auditing, 90714200 Corporate environmental auditing services, 90714400 Activity specific environmental auditing services, 79221000 Tax consultancy services

#### 2.1.2. Place of performance

Country: Ireland

Anywhere in the given country

#### 2.1.3. Value

Estimated value excluding VAT: 2 600 000,00 EUR

#### 2.1.4. General information

**Legal basis:**

Directive 2014/25/EU

## 5. Lot

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### 5.1. Lot: LOT-0001

Title: Statutory Financial Audit and associated services

Description: This is a call to competition by CIE for the Provision of Statutory Audit and Associated Services as required by CIE and its subsidiaries under the following Lots: Lot 1 – Statutory Financial Audit and associated services Lot 2 – CSRD Audit Lot 3 – Taxation Services Lot 4 – Combined Lot 1 and Lot 2 services (Financial audit and CSRD audit) Lot 5 – All Combined Lots 1, 2 and 3 (Financial audit, CSRD audit and Taxation services) Tenderers may apply for any or all Lots. CIÉ reserves the right not to award the Contract in respect of any Lot, and to terminate, in its absolute discretion, the award procedure for any one or more Lots at any time.

Internal identifier: 1

#### 5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212000 Auditing services, 79212100 Financial auditing services, 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 90714000 Environmental auditing, 90714200 Corporate environmental auditing services, 90714400 Activity specific environmental auditing services, 79221000 Tax consultancy services

#### 5.1.2. Place of performance

Country: Ireland

Anywhere in the given country

#### 5.1.3. Estimated duration

Duration: 5 Years

#### 5.1.5. Value

Estimated value excluding VAT: 1 250 000,00 EUR

#### 5.1.6. General information

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

#### 5.1.7. Strategic procurement

Aim of strategic procurement: No strategic procurement

#### 5.1.15. Techniques

**Framework agreement:**

No framework agreement

**Information about the dynamic purchasing system:**

No dynamic purchase system

#### 5.1.16. Further information, mediation and review

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Coras Iompair Eireann (CIE Utility)

Organisation providing offline access to the procurement documents: Coras Iompair Eireann (CIE Utility)

Organisation providing more information on the review procedures: The High Court of Ireland  
Organisation executing the payment: Coras Iompair Eireann (CIE Utility)

## **5.1. Lot: LOT-0002**

Title: CSRD Audit

Description: This is a call to competition by CIE for the Provision of Statutory Audit and Associated Services as required by CIE and its subsidiaries under the following Lots: Lot 1 – Statutory Financial Audit and associated services Lot 2 – CSRD Audit Lot 3 – Taxation Services Lot 4 – Combined Lot 1 and Lot 2 services (Financial audit and CSRD audit) Lot 5 – All Combined Lots 1, 2 and 3 (Financial audit, CSRD audit and Taxation services) Tenderers may apply for any or all Lots. CIE reserves the right not to award the Contract in respect of any Lot, and to terminate, in its absolute discretion, the award procedure for any one or more Lots at any time.

Internal identifier: 2

### **5.1.1. Purpose**

Main nature of the contract: Services

Main classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212000 Auditing services, 79212100 Financial auditing services, 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 90714000 Environmental auditing, 90714200 Corporate environmental auditing services, 90714400 Activity specific environmental auditing services, 79221000 Tax consultancy services

### **5.1.2. Place of performance**

Country: Ireland

Anywhere in the given country

### **5.1.3. Estimated duration**

Duration: 5 Years

### **5.1.5. Value**

Estimated value excluding VAT: 1 000 000,00 EUR

### **5.1.6. General information**

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

### **5.1.7. Strategic procurement**

Aim of strategic procurement: No strategic procurement

### **5.1.15. Techniques**

**Framework agreement:**

No framework agreement

**Information about the dynamic purchasing system:**

No dynamic purchase system

### **5.1.16. Further information, mediation and review**

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Coras Iompair Eireann (CIE Utility)

Organisation providing offline access to the procurement documents: Coras Iompair Eireann (CIE Utility)

Organisation providing more information on the review procedures: The High Court of Ireland  
Organisation executing the payment: Coras Iompair Eireann (CIE Utility)

## **5.1. Lot: LOT-0003**

Title: Taxation Services

Description: This is a call to competition by CIE for the Provision of Statutory Audit and Associated Services as required by CIE and its subsidiaries under the following Lots: Lot 1 – Statutory Financial Audit and associated services Lot 2 – CSRD Audit Lot 3 – Taxation Services Lot 4 – Combined Lot 1 and Lot 2 services (Financial audit and CSRD audit) Lot 5 – All Combined Lots 1, 2 and 3 (Financial audit, CSRD audit and Taxation services) Tenderers may apply for any or all Lots. CIÉ reserves the right not to award the Contract in respect of any Lot, and to terminate, in its absolute discretion, the award procedure for any one or more Lots at any time.

Internal identifier: 3

### **5.1.1. Purpose**

Main nature of the contract: Services

Main classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212000 Auditing services, 79212100 Financial auditing services, 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 90714000 Environmental auditing, 90714200 Corporate environmental auditing services, 90714400 Activity specific environmental auditing services, 79221000 Tax consultancy services

### **5.1.2. Place of performance**

Country: Ireland

Anywhere in the given country

### **5.1.3. Estimated duration**

Duration: 5 Years

### **5.1.5. Value**

Estimated value excluding VAT: 350 000,00 EUR

### **5.1.6. General information**

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

### **5.1.7. Strategic procurement**

Aim of strategic procurement: No strategic procurement

### **5.1.15. Techniques**

**Framework agreement:**

No framework agreement

**Information about the dynamic purchasing system:**

No dynamic purchase system

### **5.1.16. Further information, mediation and review**

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Coras Iompair Eireann (CIE Utility)

Organisation providing offline access to the procurement documents: Coras Iompair Eireann (CIE Utility)

Organisation providing more information on the review procedures: The High Court of Ireland  
Organisation executing the payment: Coras Iompair Eireann (CIE Utility)

#### **5.1. Lot: LOT-0004**

Title: Combined Lot 1 and Lot 2 services (Financial audit and CSRD audit)

Description: This is a call to competition by CIE for the Provision of Statutory Audit and Associated Services as required by CIE and its subsidiaries under the following Lots: Lot 1 – Statutory Financial Audit and associated services Lot 2 – CSRD Audit Lot 3 – Taxation Services Lot 4 – Combined Lot 1 and Lot 2 services (Financial audit and CSRD audit) Lot 5 – All Combined Lots 1, 2 and 3 (Financial audit, CSRD audit and Taxation services) Tenderers may apply for any or all Lots. CIE reserves the right not to award the Contract in respect of any Lot, and to terminate, in its absolute discretion, the award procedure for any one or more Lots at any time.

Internal identifier: 4

##### **5.1.1. Purpose**

Main nature of the contract: Services

Main classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212000 Auditing services, 79212100 Financial auditing services, 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 90714000 Environmental auditing, 90714200 Corporate environmental auditing services, 90714400 Activity specific environmental auditing services, 79221000 Tax consultancy services

##### **5.1.2. Place of performance**

Country: Ireland

Anywhere in the given country

##### **5.1.3. Estimated duration**

Duration: 5 Years

##### **5.1.5. Value**

Estimated value excluding VAT: 2 250 000,00 EUR

##### **5.1.6. General information**

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

##### **5.1.7. Strategic procurement**

Aim of strategic procurement: No strategic procurement

##### **5.1.15. Techniques**

**Framework agreement:**

No framework agreement

**Information about the dynamic purchasing system:**

No dynamic purchase system

##### **5.1.16. Further information, mediation and review**

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Coras Iompair Eireann (CIE Utility)

Organisation providing offline access to the procurement documents: Coras Iompair Eireann (CIE Utility)

Organisation providing more information on the review procedures: The High Court of Ireland  
Organisation executing the payment: Coras Iompair Eireann (CIE Utility)

#### **5.1. Lot: LOT-0005**

Title: All Combined Lots 1, 2 and 3 (Financial audit, CSRD audit and Taxation services)

Description: This is a call to competition by CIE for the Provision of Statutory Audit and Associated Services as required by CIE and its subsidiaries under the following Lots: Lot 1 – Statutory Financial Audit and associated services Lot 2 – CSRD Audit Lot 3 – Taxation Services Lot 4 – Combined Lot 1 and Lot 2 services (Financial audit and CSRD audit) Lot 5 – All Combined Lots 1, 2 and 3 (Financial audit, CSRD audit and Taxation services) Tenderers may apply for any or all Lots. CIÉ reserves the right not to award the Contract in respect of any Lot, and to terminate, in its absolute discretion, the award procedure for any one or more Lots at any time.

Internal identifier: 5

##### **5.1.1. Purpose**

Main nature of the contract: Services

Main classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212000 Auditing services, 79212100 Financial auditing services, 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 90714000 Environmental auditing, 90714200 Corporate environmental auditing services, 90714400 Activity specific environmental auditing services, 79221000 Tax consultancy services

##### **5.1.2. Place of performance**

Country: Ireland

Anywhere in the given country

##### **5.1.3. Estimated duration**

Duration: 5 Years

##### **5.1.5. Value**

Estimated value excluding VAT: 2 600 000,00 EUR

##### **5.1.6. General information**

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

##### **5.1.7. Strategic procurement**

Aim of strategic procurement: No strategic procurement

##### **5.1.15. Techniques**

**Framework agreement:**

No framework agreement

**Information about the dynamic purchasing system:**

No dynamic purchase system

##### **5.1.16. Further information, mediation and review**

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Coras Iompair Eireann (CIE Utility)

Organisation providing offline access to the procurement documents: Coras Iompair Eireann (CIE Utility)

Organisation providing more information on the review procedures: The High Court of Ireland  
Organisation executing the payment: Coras Iompair Eireann (CIE Utility)

## 6. Results

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Value of all contracts awarded in this notice: 2 380 141,25 EUR

### 6.1. Result lot identifier: LOT-0001

Winner selection status: No winner was chosen and the competition is closed.  
The reason why a winner was not chosen: Other

#### 6.1.4. Statistical information

##### Received tenders or requests to participate:

Type of received submissions: Requests to participate  
Number of tenders or requests to participate received: 2

### 6.1. Result lot identifier: LOT-0002

Winner selection status: No winner was chosen and the competition is closed.  
The reason why a winner was not chosen: Other

#### 6.1.4. Statistical information

##### Received tenders or requests to participate:

Type of received submissions: Requests to participate  
Number of tenders or requests to participate received: 2

### 6.1. Result lot identifier: LOT-0003

Winner selection status: At least one winner was chosen.

#### 6.1.2. Information about winners

##### Winner:

Official name: Forvis Mazars\_11843

##### Tender:

Tender identifier: 000096995  
Identifier of lot or group of lots: LOT-0003  
Value of the tender: 0,00 EUR  
The tender is a variant: no

Subcontracting: No

##### Contract information:

Identifier of the contract: 424598  
Date of the conclusion of the contract: 18/08/2025

#### 6.1.4. Statistical information

##### Received tenders or requests to participate:

Type of received submissions: Requests to participate  
Number of tenders or requests to participate received: 2

### 6.1. Result lot identifier: LOT-0004

Winner selection status: At least one winner was chosen.

### 6.1.2. Information about winners

**Winner:**

Official name: Forvis Mazars\_11843

**Tender:**

Tender identifier: 000096995

Identifier of lot or group of lots: LOT-0004

Value of the tender: 0,00 EUR

The tender is a variant: no

Subcontracting: No

**Contract information:**

Identifier of the contract: 424599

Date of the conclusion of the contract: 18/08/2025

### 6.1.4. Statistical information

**Received tenders or requests to participate:**

Type of received submissions: Tenders

Number of tenders or requests to participate received: 1

### 6.1. Result lot identifier: LOT-0005

Winner selection status: At least one winner was chosen.

### 6.1.2. Information about winners

**Winner:**

Official name: Forvis Mazars\_11843

**Tender:**

Tender identifier: 000096995

Identifier of lot or group of lots: LOT-0005

Value of the tender: 2 380 141,25 EUR

The tender is a variant: no

Subcontracting: No

**Contract information:**

Identifier of the contract: 424600

Date of the conclusion of the contract: 18/08/2025

### 6.1.4. Statistical information

**Received tenders or requests to participate:**

Type of received submissions: Tenders

Number of tenders or requests to participate received: 1

## 8. Organisations

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### 8.1. ORG-0001

Official name: Coras Iompair Eireann (CIE Utility)

Registration number: CIE

Town: Dublin

Postcode: D08 E2CV

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Email: [procurement@cie.ie](mailto:procurement@cie.ie)

Telephone: 353 1 873 4222

Buyer profile: [www.etenders.gov.ie](http://www.etenders.gov.ie)

**Roles of this organisation:**

Buyer

Organisation providing additional information about the procurement procedure

Organisation providing offline access to the procurement documents

Organisation executing the payment

**8.1. ORG-0002**

Official name: Forvis Mazars\_11843

Size of the economic operator: Large

Registration number: 106050

Postal address: BLOCK 3, HARCOURT CENTRE

Town: DUBLIN

Postcode: D02 A339

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Email: [grainne.keane@mazars.ie](mailto:grainne.keane@mazars.ie)

Telephone: 01 4494400

Internet address: [www.mazars.ie](http://www.mazars.ie)

**Roles of this organisation:**

Tenderer

**Winner of these lots: LOT-0003, LOT-0004, LOT-0005**

**8.1. ORG-0003**

Official name: The High Court of Ireland

Registration number: The High Court of Ireland

Department: The High Court of Ireland

Postal address: Four Courts, Inns Quay, Dublin 7

Town: Dublin

Postcode: D07 WDX8

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Email: [HighCourtCentralOffice@courts.ie](mailto:HighCourtCentralOffice@courts.ie)

Telephone: +353 1 8886000

**Roles of this organisation:**

Review organisation

Organisation providing more information on the review procedures

**8.1. ORG-0004**

Official name: European Dynamics S.A.

Registration number: 002024901000

Department: European Dynamics S.A.

Town: Athens

Postcode: 15125

Country subdivision (NUTS): Βόρειος Τομέας Αθηνών (EL301)

Country: Greece

Email: [eproc-esender@eurodyn.com](mailto:eproc-esender@eurodyn.com)

Telephone: +30 2108094500

**Roles of this organisation:**

TED eSender

**Notice information**

Notice identifier/version: 9b9e3ab8-7807-480f-b6e8-241ad83eefff - 01

Form type: Result

Notice type: Contract or concession award notice – standard regime

Notice subtype: 30

Notice dispatch date: 09/09/2025 15:22:49 (UTC+01:00) Central European Time, Western European Summer Time

Languages in which this notice is officially available: English

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