# Germany – Financial consultancy services – NON-STATUTORY AUDIT WORKS AND SERVICES AND QUALITY ASSURANCE WORKS AND SERVICES ON ASSET QUALITY REVIEWS OJ S 51/2025 13/03/2025

Contract or concession award notice – standard regime Services

## 1. Buyer

# 1.1. Buyer

Official name: European Central Bank Email: procurement@ecb.europa.eu

Legal type of the buyer: EU institution, body or agency Activity of the contracting authority: Economic affairs

#### 2 Procedure

#### 2.1. Procedure

Title: NON-STATUTORY AUDIT WORKS AND SERVICES AND QUALITY ASSURANCE WORKS AND SERVICES ON ASSET QUALITY REVIEWS

Description: Provision of i) non-statutory audit works and services (Lot 1), and ii) quality

assurance works and services on asset quality reviews ('AQR') (Lot 2).

Procedure identifier: 1bfaa546-365e-4313-8d2b-bacdca17dfe3

Previous notice: 433076-2024 Internal identifier: PRO-008707 Type of procedure: Open

The procedure is accelerated: no

Main features of the procedure: The tender procedure was conducted in accordance with Decision ECB/2016/2 laying down the rules on procurement (as amended), available at https://www.ecb.europa.eu/ecb/legal/1001/procurement/html/index.en.html And in EUR-Lex: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02016D0002-20200501.

# 2.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 66171000 Financial consultancy services Additional classification (cpv): 79212100 Financial auditing services

## 2.1.2. Place of performance

Country subdivision (NUTS): Frankfurt am Main, Kreisfreie Stadt (DE712)

Country: Germany

Additional information: Germany

## 2.1.4. General information

Additional information: The estimated value indicated for these multi-supplier framework agreements represents the estimated total value of the overall procurement/ both lots as the value of orders awarded per contractor may not be determined upfront.

Legal basis:

Other

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http://data.europa.eu/eli/dec/2016/245/2020-05-01 - Consolidated text: Decision (EU) 2016 /245 of the European Central Bank of 9 February 2016 laying down the rules on procurement (ECB/2016/2) (recast)

## 5. Lot

## **5.1.** Lot: LOT-0001

Title: Non-Statutory Audit works and services

Description: Contracts for support of the ECB in view of provisioning of non-statutory audit works and services or similar prudential analysis, and determining the adjusted CET1 ratio: Processes, policies and accounting review; Review carrying value of bank's asset; Credit File Review (CFR) and creditworthiness assessment; Credit File Review (CFR) and creditworthiness assessment; Collective Provisioning and modelling of challenger/internal models; Collateral evaluation; Data management and IT programming; International Financial Reporting Standards (IFRS); Fair Value Exposures Review; EU Prudential Regulation. The provision of the Services follows the methodology described in the most recent version of the AQR Phase 2 Manual: https://www.bankingsupervision.europa.eu/ecb/pub/pdf/ssm.assetgualityreviewmanual202305~061b0b5fd0.en.pdf

Internal identifier: Lot 1

# 5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 66171000 Financial consultancy services Additional classification (cpv): 79212100 Financial auditing services

Options:

Description of the options: The contracts are subject to renewal. The contracts can be extended up to 12 additional months.

#### 5.1.2. Place of performance

Country subdivision (NUTS): Frankfurt am Main, Kreisfreie Stadt (DE712)

Country: Germany

Additional information: Germany

#### 5.1.3. Estimated duration

**Duration: 36 Months** 

## 5.1.5. Value

Maximum value of the framework agreement: 120 000 000,00 EUR

## 5.1.6. General information

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): no

## 5.1.10. Award criteria

Criterion:

Type: Quality

Description: Quality of the technical offer

Category of award weight criterion: Weight (percentage, exact)

Award criterion number: 50

Criterion: Type: Price

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Description: Financial offer

Category of award weight criterion: Weight (percentage, exact)

Award criterion number: 50

## 5.1.15. Techniques

Framework agreement:

Framework agreement, partly without reopening and partly with reopening of competition Information about the dynamic purchasing system: No dynamic purchase system

Electronic auction: no

## 5.1.16. Further information, mediation and review

Mediation organisation: The European Ombudsman

Review organisation: European Central Bank - Procurement Review Body of the European

Central Bank, c/o Legal Advice Team

Information about review deadlines: Within 10 days of receipt of the notification in accordance with Article 34(1) or the first sentence of Article 34(3) of Decision ECB/2016/2 laying down the rules on public procurement. Further requirements are outlined in Article 39 of this Decision. A complaint to the European Ombudsman does not affect the deadline for lodging appeals. Organisation providing more information on the review procedures: European Central Bank Organisation signing the contract: European Central Bank

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

Title: Quality Assurance Works and Services on AQR

Description: Support to the ECB in view of Quality Assurance works and services on AQRs: Processes, policies and accounting review; Review carrying value of bank's asset; Credit File Review (CFR) and creditworthiness assessment; Credit File Review (CFR) and creditworthiness assessment; Collective Provisioning and modelling of challenger/internal models; Collateral evaluation; Data management and IT programming; International Financial Reporting Standards (IFRS); Fair Value Exposures Review; EU Prudential Regulation The provision of the Services follows the methodology described in the most recent version of the AQR Phase 2 Manual: https://www.bankingsupervision.europa.eu/ecb/pub/pdf/ssm.assetqualityreviewmanual202305~061b0b5fd0.en.pdf

Internal identifier: Lot 2

## 5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 66171000 Financial consultancy services Additional classification (cpv): 79212100 Financial auditing services

Options:

Description of the options: The contracts are subject to renewal. The contracts can be extended up to 12 additional months.

# 5.1.2. Place of performance

Country subdivision (NUTS): Frankfurt am Main, Kreisfreie Stadt (DE712)

Country: Germany

Additional information: Germany

#### 5.1.3. Estimated duration

**Duration: 36 Months** 

#### 5.1.5. Value

Maximum value of the framework agreement: 120 000 000,00 EUR

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#### 5.1.6. General information

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): no

#### 5.1.10. Award criteria

Criterion: Type: Quality

Description: Quality of the technical offer

Category of award weight criterion: Weight (percentage, exact)

Award criterion number: 50

Criterion: Type: Price

Description: Financial offer

Category of award weight criterion: Weight (percentage, exact)

Award criterion number: 50

# 5.1.15. Techniques

Framework agreement:

Framework agreement, partly without reopening and partly with reopening of competition

Information about the dynamic purchasing system: No dynamic purchase system

Electronic auction: no

# 5.1.16. Further information, mediation and review

Mediation organisation: The European Ombudsman

Review organisation: European Central Bank - Procurement Review Body of the European

Central Bank, c/o Legal Advice Team

Information about review deadlines: Within 10 days of receipt of the notification in accordance with Article 34(1) or the first sentence of Article 34(3) of Decision ECB/2016/2 laying down the rules on public procurement. Further requirements are outlined in Article 39 of this Decision. A complaint to the European Ombudsman does not affect the deadline for lodging appeals. Organisation providing more information on the review procedures: European Central Bank

Organisation signing the contract: European Central Bank

#### 6. Results

Maximum value of the framework agreements in this procedure: 120 000 000,00 EUR

## 6.1. Result lot Identifier: LOT-0001

Winner selection status: At least one winner was chosen.

Framework agreement:

Maximum value of the framework agreement: 120 000 000,00 EUR

# 6.1.2. Information about winners

Winner:

Official name: BDO AG

Tender:

Tender identifier: Offer BDO Lot 1 Ranked 7 Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 7

Concession value:

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Subcontracting: Not yet known

Contract information:

Identifier of the contract: BDO Lot 1 Rank 7

Date of the conclusion of the contract: 21/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: Deloitte GmbH

Tender:

Tender identifier: Offer Deloitte GmbH Lot 1 Ranked 4

Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 4

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Deloitte Lot 1 Rank 4
Date of the conclusion of the contract: 20/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: Ernst & Young GmbH & Co. KG

Tender:

Tender identifier: Offer Ernst&Young Lot 1 Ranked 3

Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 3

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Ernst & Young Lot 1 Rank 3 Date of the conclusion of the contract: 19/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: GMS Management Solutions S.L.

Tender:

Tender identifier: Offer GMS Lot 1 Ranked 8 Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 8

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: GMS Lot 1 Rank 8

Date of the conclusion of the contract: 19/02/2025

The contract is awarded within a framework agreement: no

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Organisation signing the contract: European Central Bank

## Winner:

Name of the tendering party: Grant Thornton

Leader of tendering party: Grant Thornton Chartered Accountants

Official name: Grant Thornton Corporate Finance Ltd

#### Tender:

Tender identifier: Offer Grant Thornton Lot 1 Ranked 1

Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 1

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Grant Thornton Lot 1 Rank 1 Date of the conclusion of the contract: 20/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

#### Winner:

Name of the tendering party: KPMG AG

Leader of tendering party: Grant Thornton Chartered Accountants

Official name: KPMG AG

## Tender:

Tender identifier: Offer KPMG Lot 1 Ranked 5 Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 5

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: KPMG Lot 1 Rank 5
Date of the conclusion of the contract: 21/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

## Winner:

Name of the tendering party: Zanders Consortium

Leader of tendering party: Zanders BV

Official name: Prometeia SPA, Advisense AB

#### Tender:

Tender identifier: Offer Zanders Consortium Lot 1 Ranked 6

Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 6

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Zanders Consortium Lot 1 Rank 6

Date of the conclusion of the contract: 25/02/2025

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The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: PwC EU Services EESV

Tender:

Tender identifier: Offer PwC Lot 1 Ranked 2 Identifier of lot or group of lots: LOT-0001

The tender was ranked: yes Rank in the list of winners: 2

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: PwC Lot 1 Rank 2

Date of the conclusion of the contract: 21/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

# 6.1.4. Statistical information:

Received tenders or requests to participate:

Type of received submissions: Tenders submitted electronically

Number of tenders or requests to participate received: 9

# 6.1. Result lot Identifier: LOT-0002

Winner selection status: At least one winner was chosen.

Framework agreement:

Maximum value of the framework agreement: 120 000 000,00 EUR

#### 6.1.2. Information about winners

Winner:

Official name: Forvis Mazars GmbH & Co KG

Tender:

Tender identifier: Offer Forvis Mazars Lot 2 Ranked 1

Identifier of lot or group of lots: LOT-0002

The tender was ranked: yes Rank in the list of winners: 1

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Forvis Mazars Lot 2 Rank 1 Date of the conclusion of the contract: 19/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Name of the tendering party: Grant Thornton

Leader of tendering party: Grant Thornton Chartered Accountants

Official name: Grant Thornton Corporate Finance Ltd

Tender:

Tender identifier: Offer Grant Thornton Lot 2 Ranked 2

Identifier of lot or group of lots: LOT-0002

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The tender was ranked: yes Rank in the list of winners: 2

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Grant Thornton Lot 2 Rank 2 Date of the conclusion of the contract: 21/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: Zanders BV

Tender:

Tender identifier: Offer Zanders BV Lot 2 Ranked 3

Identifier of lot or group of lots: LOT-0002

The tender was ranked: yes Rank in the list of winners: 3

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Zanders Lot 2 Rank 3 Date of the conclusion of the contract: 21/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: Deloitte GmbH

Tender:

Tender identifier: Offer Deloitte GmbH Lot 2 Ranked 4

Identifier of lot or group of lots: LOT-0002

The tender was ranked: yes Rank in the list of winners: 4

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Deloitte Lot 2 Rank 4
Date of the conclusion of the contract: 20/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Name of the tendering party: KPMG AG

Leader of tendering party: Grant Thornton Chartered Accountants

Official name: KPMG AG

Tender:

Tender identifier: Offer KPMG Lot 2 Ranked 5 Identifier of lot or group of lots: LOT-0002

The tender was ranked: yes Rank in the list of winners: 5

Concession value:

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The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: KPMG Lot 2 Rank 5 Date of the conclusion of the contract: 21/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: PwC EU Services EESV

Tender:

Tender identifier: Offer PwC Eu Services Lot 2 Ranked 6

Identifier of lot or group of lots: LOT-0002

The tender was ranked: yes Rank in the list of winners: 6

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: PwC Lot 2 Rank 6

Date of the conclusion of the contract: 21/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: d-fine GmbH

Tender:

Tender identifier: Offer d-fine Lot 2 Ranked 7 Identifier of lot or group of lots: LOT-0002

The tender was ranked: yes Rank in the list of winners: 7

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: d-fine Lot 2 Rank 7
Date of the conclusion of the contract: 19/02/2025

The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

Winner:

Official name: Oliver Wyman GmbH

Tender

Tender identifier: Offer Oliver Wyman Lot 2 Ranked 8

Identifier of lot or group of lots: LOT-0002

The tender was ranked: yes Rank in the list of winners: 8

Concession value:

The tender is a variant: no Subcontracting: Not yet known

Contract information:

Identifier of the contract: Oliver Wyman Lot 2 Rank 8 Date of the conclusion of the contract: 20/02/2025

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The contract is awarded within a framework agreement: no Organisation signing the contract: European Central Bank

#### 6.1.4. Statistical information:

Received tenders or requests to participate:

Type of received submissions: Tenders submitted electronically

Number of tenders or requests to participate received: 11

## 8. Organisations

#### 8.1. ORG-0004

Official name: European Central Bank

Registration number: 0001

Postal address: Sonnemannstrasse 22

Town: Frankfurt am Main

Postcode: 60314

Country subdivision (NUTS): Frankfurt am Main, Kreisfreie Stadt (DE712)

Country: Germany

Contact point: Central Procurement Office Email: procurement@ecb.europa.eu

Telephone: +49 69 13440

Internet address: http://www.ecb.europa.eu

Buyer profile: https://www.ecb.europa.eu/ecb/jobsproc/tenders/html/index.en.html

Other contact points:

Official name: Procurement Review Body of the European Central Bank, c/o Legal Advice

Team

Postal address: Sonnemannstrasse 22

Town: Frankfurt am Main

Postcode: 60314

Country subdivision (NUTS): Frankfurt am Main, Kreisfreie Stadt (DE712)

Country: Germany

Contact point: Legal Advice Team Email: LegalServices@ecb.europa.eu

Telephone: +49 6913440 Fax: +49 6913446886

Internet address: http://www.ecb.europa.eu

Roles of this organisation:

Buyer

Review organisation

Organisation providing more information on the review procedures

Organisation signing the contract

#### 8.1. ORG-0006

Official name: The European Ombudsman

Registration number: 0005

Postal address: 1 avenue du Président Robert Schuman, CS 30403

Town: Strasbourg Postcode: 67001

Country subdivision (NUTS): Bas-Rhin (FRF11)

Country: France

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Contact point: The European Ombudsman

Email: eo@ombudsman.europa.eu Telephone: +33 3 88 17 23 13

Internet address: https://www.ombudsman.europa.eu

Roles of this organisation: Mediation organisation

## 8.1. ORG-0008

Official name: BDO AG
Registration number: 0006
Postal address: Fuhlentwiete 12

Town: Hamburg Postcode: 20355

Country subdivision (NUTS): Hamburg (DE600)

Country: Germany

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001

## 8.1. ORG-0009

Official name: Deloitte GmbH Registration number: 0009 Postal address: Europa-Allee 91

Town: Frankfurt Postcode: 20355

Country subdivision (NUTS): Frankfurt am Main, Kreisfreie Stadt (DE712)

Country: Germany

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001, LOT-0002

#### 8.1. ORG-0010

Official name: Ernst & Young GmbH & Co. KG

Registration number: 0010

Postal address: Margenthalerallee 3-5

Town: Eschborn Postcode: 65760

Country subdivision (NUTS): Main-Taunus-Kreis (DE71A)

Country: Germany

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001

## 8.1. ORG-0011

Official name: GMS Management Solutions S.L.

Registration number: 0011

Postal address: Plaza Pablo Ruiz Picasso 1

Town: Madrid Postcode: 28020

Country subdivision (NUTS): Madrid (ES300)

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Country: Spain

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001

## 8.1. ORG-0012

Official name: Grant Thornton Chartered Accountants

Registration number: 0012 Postal address: 58, Katehaki Str.

Town: Athens Postcode: 115 25

Country subdivision (NUTS): Κεντρικός Τομέας Αθηνών (Kentrikos Tomeas Athinon) (EL303)

Country: Greece

Roles of this organisation:

Tenderer Group leader

Winner of these lots: LOT-0001, LOT-0002

## 8.1. ORG-0013

Official name: KPMG AG Registration number: 0013

Postal address: Klingelhöferstrasse 18

Town: Berlin Postcode: 10785

Country subdivision (NUTS): Berlin (DE300)

Country: Germany

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001, LOT-0002

#### 8.1. ORG-0014

Official name: PwC EU Services EESV

Registration number: 0014 Postal address: Culliganlaan 5

Town: Diegem Postcode: 1831

Country subdivision (NUTS): Arr. Halle-Vilvoorde (BE241)

Country: Belgium

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001, LOT-0002

#### 8.1. ORG-0015

Official name: Zanders BV Registration number: 0015

Postal address: Stadtsplateau 33

Town: Utrecht Postcode: 3521 AZ

Country subdivision (NUTS): Utrecht (NL310)

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Country: Netherlands

Roles of this organisation:

Tenderer Group leader

Winner of these lots: LOT-0001, LOT-0002

## 8.1. ORG-0016

Official name: Prometeia SPA Registration number: 0016

Postal address: Piazza Trento e Trieste 3

Town: Bologna Postcode: 40137

Country subdivision (NUTS): Bologna (ITH55)

Country: Italy

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001

## 8.1. ORG-0017

Official name: Advisense AB Registration number: 0017

Postal address: Östermalmstorg 1

Town: Stockholm Postcode: 114 42

Country subdivision (NUTS): Stockholms län (SE110)

Country: Sweden

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001

#### 8.1. ORG-0018

Official name: Grant Thornton Corporate Finance Ltd

Registration number: 0018 Postal address: City Quay

Town: Dublin

Postcode: D02 ED70

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001, LOT-0002

#### 8.1. ORG-0019

Official name: Forvis Mazars GmbH & Co KG

Registration number: 0019 Postal address: Domstrasse 15

Town: Hamburg Postcode: 20095

Country subdivision (NUTS): Hamburg (DE600)

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Country: Germany

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0002

## 8.1. ORG-0020

Official name: d-fine GmbH Registration number: 0020

Postal address: An der Hauptwache 7

Town: Frankfurt am Main

Postcode: 60313

Country subdivision (NUTS): Frankfurt am Main, Kreisfreie Stadt (DE712)

Country: Germany

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0002

#### 8.1. ORG-0021

Official name: Oliver Wyman GmbH

Registration number: 0021

Postal address: Breite Strasse 28

Town: Düsseldorf Postcode: 40231

Country subdivision (NUTS): Düsseldorf, Kreisfreie Stadt (DEA11)

Country: Germany

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0002

# 8.1. ORG-0000

Official name: Publications Office of the European Union

Registration number: PUBL

Town: Luxembourg Postcode: 2417

Country subdivision (NUTS): Luxembourg (LU000)

Country: Luxembourg

Email: ted@publications.europa.eu

Telephone: +352 29291

Internet address: https://op.europa.eu

Roles of this organisation:

TED eSender

## Notice information

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