Request for proposal:

Statutory Audit of

- EIT RawMaterials GmbH
- EIT RawMaterials Invest GmbH

as of 31 December 2025

24.07.2026

EIT RawMaterials - Knesebeckstr. 62 - 10719 Berlin - Germany

Amtsgericht Charlottenburg HRB 168389 B - Sitz: Berlin Geschäftsführer: Bernd Schäfer,
Dr. Andreas Klossek VAT# DE301692026

1. Overview of EIT RawMaterials

EIT RawMaterials is a 'Knowledge and Innovation Communities' (KICs) created by the European Institute of Innovation and Technology (EIT), aimed at promoting innovation in the raw materials sector across Europe. Established in 2015, EIT RawMaterials works to secure the sustainable supply of raw materials to the European industry by driving innovation, education, and entrepreneurship along the entire raw materials value chain.

We are a knowledge-driven business and a catalyst for industrial progress. Our offerings leverage our expertise and that of our network – the world's largest network in the raw [and advanced] materials sector – which includes companies at every stage of evolution, from start-ups to market leaders, along with leading international universities, research organisations, and top experts and future talent from the sector.

Our activities span from mining and mineral processing to material recycling and substitution, focusing on increasing resource efficiency and fostering a circular economy.

We inform policy, apply knowledge, accelerate innovation, create opportunity, and unlock commercial value – for our partners and customers throughout the raw materials value chain to develop the raw materials sector as a strategic strength and foundation for a secure, sustainable future for Europe.

Our offerings are designed to help our partners and industry to be part of Europe's strategic agenda to ensure supply chain security and make the 'Green New Deal' a reality that benefits the people of Europe and partner nations.

For more information about our company please visit the following website:

https://eitrawmaterials.eu/

2. Scope of work

2.1. General Objectives

The objective of this Request for Proposal is to appoint an independent statutory auditor for the audit of:

- EIT RawMaterials GmbH
- EIT RawMaterials Invest GmbH

for the financial year ending 31 December 2025.

The selected auditor shall perform the statutory audit in accordance with applicable German legal and professional requirements and provide an independent opinion on the annual financial statements.

EIT RawMaterials operates within a complex international environment involving EU-funded activities, subsidiaries, investment activities, innovation programmes, and multiple stakeholder groups. Therefore, the selected auditor is expected to demonstrate extensive experience in auditing organizations of comparable complexity and governance structures.

The auditor shall provide a risk-based, efficient, and technology-enabled audit approach while ensuring the highest standards of quality, independence, and professional integrity.

The initial engagement shall cover the audit of the financial year 2025. Subject to satisfactory performance and approval by the competent governing bodies, EIT RawMaterials reserves the right to extend the engagement for subsequent financial years.

2.2. Detailed Scope of Work

<u>The selected auditor shall provide the following services:</u>

Statutory Audit

- Statutory audit of the annual financial statements of EIT RawMaterials GmbH.
- Statutory audit of the annual financial statements of EIT RawMaterials Invest GmbH.
- Assessment of compliance with applicable German accounting and auditing regulations.
- Assessment of the going concern assumption and significant accounting estimates.
- Review of related-party transactions where applicable.

Audit Planning and Risk Assessment

- Conduct a comprehensive risk assessment.
- Identify significant audit risks and key audit matters.
- Present the proposed audit strategy and timeline.

Internal Controls and Governance

- Review relevant internal control systems affecting financial reporting.
- Identify areas for process improvement and efficiency gains.
- Provide recommendations through a management letter.

Reporting and Deliverables

The selected auditor shall provide:

- Audit opinion(s).
- Statutory audit report(s) in accordance with applicable German legal requirements.
- Final audit reports and relevant audit documentation shall be provided in both German and English language versions to ensure accessibility for both local and international stakeholders.
- Management letter including recommendations, identified risks and opportunities for improvement.
- Presentation of audit findings to Management Board and relevant governance bodies.

Digital Audit Capabilities

Tenderers shall describe:

• Digital audit tools and methodologies applied.
• Data analytics capabilities.
• Secure document exchange solutions.
• Cybersecurity measures used to protect client information.
• Application of AI-supported audit procedures, where relevant.

Experience and Sector Expertise

Tenderers shall demonstrate experience in auditing:

• EU-funded organisations.
• Associations and non-profit entities.
• Organisations receiving public funding.
• International group structures and subsidiaries.
• Investment and innovation-related activities.
• Research, education and innovation ecosystems.

Independence and Conflict of Interest

Tenderers shall disclose:

• Any existing or potential conflicts of interest.
• Existing service relationships with EIT RawMaterials entities.
• Compliance with all applicable auditor independence requirements under German law and professional auditing standards.

Service Management and Communication

Tenderers shall describe:

• Governance structure of the engagement team.
• Availability of key audit partners and managers.
• Escalation procedures.
• Expected response times.
• Communication model during the audit process.

The selected audit team shall have sufficient professional proficiency to communicate effectively in English and German.

English language capability is mandatory, as English is the primary working language within the EIT RawMaterials Group and its international environment. German language skills are required to ensure effective communication regarding statutory requirements, local accounting matters and cooperation with German-speaking stakeholders.

Indicative Audit Timeline

The proposal should include:

- Planning phase.
- Interim audit procedures.
- Year-end audit procedures.
- Reporting timeline.
- Expected delivery dates for all reports and presentations.

The selected auditor shall ensure an efficient, well-organized and timely audit process, including clear planning, proactive communication of information requirements and effective coordination with EIT RawMaterials' finance team.
Any potential delays, risks or issues impacting the agreed timeline shall be communicated to EIT RawMaterials without undue delay.

3. Proposal Process

3.1. Participation

Participation in this proposal procedure is open to all tenderers.

All participants must sign the Tenderers' declaration form attached and submit it with the proposal.

Please note that the tenderer may not modify the text, it must be submitted signed as provided by EIT RawMaterials attached to this request for proposal document.

3.2. Submission of proposal

EVENT	DATE (Calendar dates)
Publishing the RFP on EIT RawMaterials website	24.07.2026
Deadline for requesting clarification from EIT RawMaterials	31.07.2026
Deadline for submitting proposals	03.08.2026
Intended date of notification of award	05.08.2026
Intended date of contract signature	07.08.2026

Proposals must be emailed in English to the following address:

Contact name: for the attention of Ralf Busse
E-mail: ralf.busse@eitrawmaterials.eu

The proposal shall contain:

- the technical response to the services requested (section 2).
- the financial offer (the price for the services.) The financial offer must be presented in Euro. Prices must be indicated as net amount + VAT.
- Information on GDPR compliance, if applicable.
- an indication of supplier's insurance coverage. The proposal must specify whether the supplier has taken out company liability insurance and/or professional liability insurance including the maximum amount of coverage in Euro per event per insurance.
- Confirmation of the language capabilities of the proposed audit team, including English and German proficiency.
- Confirmation that final audit reports will be provided in both English and German.
- Proposed audit timeline and approach to ensure an efficient and timely audit process.
- Tenderers' declaration form.

Proposals must be concise and clear. The tenderer's proposal will be incorporated into any contract that results from this procedure. Tenderers are, therefore, cautioned not to make claims or statements that they are not prepared to commit to contractually. Subsequent modifications and counterproposals shall, if applicable, also become an integral part of any resulting contract.

The tenderer represents that the individual submitting the natural or legal entity's proposal is duly authorized to bind its entity to the proposal as submitted. The tenderer also affirms that it has read the instructions to tenderers in this RfP document and that it has the experience, skills and resources to perform, according to conditions set forth in this proposal and the tenderers' proposal.

3.3. Requests for additional information or clarification

In case the tenderers are in need of additional information or clarification, please address it to the address below. All information requested or answered may only be done through written communication – email only. All questions should be sent prior to the deadline for requesting clarification as specified in section 2.2.

Contact name: for the attention of Ralf Busse

E-mail: ralf.busse@eitrawmaterials.eu

3.4. Validity of the proposals

Tenderers are bound by their proposals 90 days after the deadline for submitting proposals.

3.5. Costs for preparing proposals

No costs incurred by the tenderer in preparing and submitting the proposal are reimbursable. All such costs must be borne by the tenderer.

3.6. Ownership of the proposals

EIT RawMaterials retains ownership of all proposals received under this procedure. Proprietary information identified as such, which is submitted by tenderers in connection with this procurement, will be kept confidential.

The potential or actual supplier should accept that during the implementation of the contract and for four years after the completion of the contract, for the purposes of safeguarding the EU's financial interests, EIT RawMaterials may transfer the proposal and the contract of the supplier to internal audit services, to the European Court of Auditors, to the Financial Irregularities Panel or to the European Anti-Fraud Office.

3.7. Clarification related to the submitted proposals

After submission, proposals shall be reviewed for compliance with formal requirements as set forth in this RfP document. Where information or documentation submitted by the tenderers are or appears to be incomplete or erroneous or where specific documents are missing, EIT RawMaterials may request the tenderer concerned to submit, supplement, clarify or complete the relevant information or documentation within an appropriate time limit. All information requested or answered may only be done through written communication – email only.

3.8. Negotiation about the submitted proposal

After reviewing the formal compliance of the tenders, EIT RawMaterials may negotiate the contract terms with the tenderers. In this negotiation EIT RawMaterials will request all tenderers to adjust the proposal or specific sections of the proposal within an appropriate time limit. In case of negotiations, EIT RawMaterials shall provide further information about the proceedings and timing.

3.9. Evaluation of proposals

Each proposal will be evaluated in accordance with the below mentioned award criteria. The award criteria will be applied in accordance with the requested services indicated in section 2 of this RfP document.

Technical criteria	Points
Relevant experience and expertise of the audit firm, including experience with statutory audits of organisations of comparable size and complexity, EU-funded entities, non-profit organisations and international structures	25
Proposed audit approach, methodology and understanding of EIT RawMaterials' operating environment, including risk assessment, audit planning and internal controls	15
Qualifications and experience of the proposed audit team, including engagement partner and key team members	10

Quality assurance processes, communication model and cooperation approach with management and governance bodies	10
Digital audit capabilities and efficiency of audit procedures	5
Overall quality, completeness and clarity of the proposal	5
Total score for technical criteria	*70*
Financial criteria	
Financial offer (audit fees)	30
Total score for financial criteria	*30*
Total maximum score	**100**

3.10. Signature of contract

The successful and unsuccessful tenderers will be informed in writing (via email) about the result of the procedure.

For the contract the Service Agreement shall apply. Any change desired by the tenderer in the provisions of this Service Agreement needs to be communicated to EIT RawMaterials as part of the proposal. Significant changes are likely to lengthen the tender procedure, making it less likely that the Service Agreement can be signed in time.

The signing of the Service Agreement after the award of the contract is for declaratory and documentation purposes only.

3.11. Appeals/complaints

Tenderers believing that they have been harmed by an error or irregularity during the tender procedure may file a complaint. Appeals should be addressed to EIT RawMaterials. EIT RawMaterials is only able to address complaints before the contract is awarded to the successful tenderer.

3.12. Cancellation of the procedure

EIT RawMaterials reserves the right to suspend or cancel the procedure, where the procedure proves to have been subject to substantial errors, irregularities or fraud. If substantial errors, irregularities or fraud are discovered after the award of the contract, EIT RawMaterials may refrain from concluding the contract.

In the event of cancellation of the procedure, EIT RawMaterials will notify the tenderers of the cancellation. In no event shall EIT RawMaterials be liable for whatsoever, including, without limitation, damages for loss of profits, in any way connected to the cancellation of the procedure.

3.13. Ethics clauses / Corruptive practices

The supplier shall take all measures to prevent any situation where the impartial and objective implementation of the contract is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest ('conflict of interests'). He should inform EIT RawMaterials immediately if there is any change in the above circumstances at any stage during the implementation of the tasks.

Furthermore, the supplier acknowledges and accepts the Code of Conduct of EIT RawMaterials which can be downloaded via www.eitrawmetarials.eu

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Annexes

Annex 1: Tenderers' Declaration form