



ASSAM POWER DISTRIBUTION COMPANY LIMITED

(A fully customer centric company)

Office: BijuleeBhawan, Paltanbazar, Guwahati -781001, Assam

CIN-U40109AS2003SGC007242

E-mail: fin.apdcl2009@gmail.com Website: www.apdcl.org

No: APDCL/ACT/Estt/CostAccts-2026-27/2026/18/06

Date: 04-06-2026

NOTICE INVITING EXPRESSION OF INTEREST (EOI) FOR APPOINTMENT OF COST AUDITOR OF ASSAM POWER DISTRIBUTION COMPANY LIMITED (APDCL) FOR THE FINANCIAL YEAR 2026-27

Assam Power Distribution Company Limited (APDCL) invites Expression of Interest (EOI) from Practicing Cost Accountants or Firms/LLPs of Practicing Cost Accountants registered with the Institute of Cost Accountants of India for appointment as Cost Auditor of APDCL for the Financial Year 2026-27.

Interested applicants fulfilling the eligibility criteria may submit their EOI along with supporting documents in the prescribed format.

The detailed EOI document may be downloaded from the APDCL website.

The appointment of Cost Auditor shall be subject to recommendation of the Audit Committee and approval of the Board of Directors of APDCL in accordance with Section 148 of the Companies Act, 2013 and Companies (Cost Records and Audit) Rules, 2014.

-Sd-
Chief General Manager (F&A), APDCL



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Schedule of EOI

Particulars	Details
Date of Publication of EOI	16-06-2026
Last Date & Time of Submission	25-06-2026 up to 12.00 Noon
Date & Time of Opening	25-06-2026 at 3.00 PM
Place of Submission & Opening	O/o CGM (F&A), APDCL, Bijulee Bhawan, Paltanbazar, Guwahati-781001
Validity of EOI	120 Days



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1. INTRODUCTION

Assam Power Distribution Company Limited (APDCL) is a Public Limited Company wholly owned by the Government of Assam. The Company was incorporated on 23rd October 2009 and is engaged in the business of distribution and supply of electricity throughout the State of Assam.

The Company was formed pursuant to the Transfer Scheme notified under the Electricity Act, 2003 for taking over, managing and operating the electricity distribution business, assets, liabilities and undertakings of the erstwhile Assam State Electricity Board (ASEB).

2. REQUIREMENT OF COST AUDIT

As per Section 148 of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014, APDCL is required to maintain Cost Records and get the same audited by a Cost Auditor appointed in accordance with the provisions of the Companies Act, 2013.

Accordingly, APDCL invites Expression of Interest (EOI) from Practicing Cost Accountants (CMA) or Firms/LLPs of Practicing Cost Accountants for conducting Cost Audit of APDCL for the Financial Year 2026-27.

3. SCOPE OF WORK

The scope of work shall include:

- (i) Conducting Cost Audit of APDCL for FY 2026-27 in accordance with Section 148 of the Companies Act, 2013 and Companies (Cost Records and Audit) Rules, 2014.
- (ii) Verification and certification of Cost Records and Cost Statements maintained by APDCL.
- (iii) Verification and certification of Annexures forming part of the Cost Audit Report.
- (iv) Submission of Cost Audit Report in Form CRA-3 along with observations, suggestions and recommendations, if any.
- (v) Assistance in generation and filing of Cost Audit Report in XBRL format with Ministry of Corporate Affairs.
- (vi) Interaction with management and providing clarification whenever required.
- (vii) Submission of Management Letter highlighting deficiencies, if any, and suggestions for improvement.

4. ELIGIBILITY CRITERIA

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A. The Applicant shall fulfil all the following criteria:

Sl. No.	Pre-Qualification Criteria	Documentary Evidence Required
1	The applicant should be a Firm/LLP of Cost Accountants registered with the Institute of Cost Accountants of India (ICMAI).	Copy of Firm Registration Certificate (FRC).
2	The applicant should be in Cost Accounting Practice for a minimum period of 10 (ten) years as on 31.03.2026.	Firm Registration Certificate issued by ICMAI.
3	The average annual turnover of the applicant during FY 2022-23, FY 2023-24 and FY 2024-25 should not be less than ₹25.00 Lakh.	Audited Financial Statements / CA Certificate.
4	The applicant should have minimum 3 (three) Full-Time Cost Accountant Partners as on 31.03.2026.	Constitution Certificate issued by ICMAI.
5	The applicant should have minimum 3 (three) Semi-qualified / Professional Staff as on 31.03.2026.	Staff details certified by Managing Partner/Proprietor.
6	The applicant should have experience of conducting Cost Audit in Power Sector / Electricity Distribution Company / Transmission Utility / Generation Company having annual turnover of Rs.500 crore or more for the financial years from FY 2021-22 to FY 2025-26.	Self-Certified copies of Appointment Order and Completion Certificate.
7	The applicant should have experience of conducting Cost Audit of Companies other than power sector having annual turnover exceeding ₹500 Crore.	Self-Certified copies of Appointment Order and Completion Certificate.
8	The applicant should have office in the state of Assam	Documentary proof of office address.
9	The applicant should not be disqualified under the provisions of the Companies Act, 2013.	Self-Declaration.
10	The applicant should not have been blacklisted/debarred by any Central Government Department, State Government Department, PSU or Statutory Authority.	Self-Declaration.
11	The applicant should be within the ceiling limits prescribed by ICAI for undertaking Cost Audit assignments.	Self-Certificate.
12	The applicant Firm shall be at arm's length	Self-Declaration.



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	relationship with APDCL	
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Applicant Firms not fulfilling the above pre-qualification criteria and/or not submitting the required supporting documents shall solely be liable for rejection.

The Cost Auditor who conducted the Cost Audit of APDCL during FY 2024-25 and FY 2025-26 shall not be eligible to participate in this EOI.

Applicants must have an office in the state of Assam. Applicants who do not have an office in the state of Assam for conducting the Cost Audit shall be liable for rejection.

B. INFORMATION TO BE GIVEN BY THE APPLICANT:

- a. Name of the Applicant
- b. Name of the Partners (if applicable)
- c. Address of the applicant
Telephone No (office)
Mobile
E-mail ID
- d. Address of the Office at Guwahati (if different)
- e. Registration particulars of the applicant & Date of Formation
- f. Name/Designation/Address of the Authorized Signatory for signing the EOI holding the Power of Attorney (if any)
- g. Permanent Account Number (PAN)
- h. GST Registration details
- i. Details of Experience (In brief)
- j. Details of professional Personnel/working staff

Certified that the information given above is true, and if any information is found to be false or misleading, the EOI/engagement shall be liable to be cancelled.

Name:

Signature:

(Capacity in which signed and sealed)



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C. PREPARATION AND SUBMISSION OF EOI :

- i. The Applicant shall submit the Expression of Interest (EOI) along with all supporting documents demonstrating compliance with the Eligibility Criteria specified under Clause 4(A).
- ii. The Applicant shall furnish the particulars prescribed under Clause 4(B) and submit self-attested copies of all supporting documents in support of the Eligibility Criteria and Evaluation Criteria.
- iii. The Applicant shall specifically furnish documentary evidence in support of the marks claimed under **Annexure-C**. In the absence of supporting documentary evidence, no marks shall be awarded for the respective criterion.
- iv. The EOI document, **Annexure-A (General Information)**, **Annexure-B (Declaration)**, **Annexure-C (Evaluation Criteria)** and all supporting documents shall be duly signed by the Applicant or its Authorized Signatory on each page in token of acceptance of the terms and conditions of this EOI.
- v. The complete EOI along with all supporting documents shall be placed in a sealed envelope superscribed:

"EXPRESSION OF INTEREST (EOI) FOR APPOINTMENT OF COST AUDITOR OF APDCL FOR FY 2026-27" and addressed to:

<p>Chief General Manager (F&A) Assam Power Distribution Company Limited Bijulee Bhawan, 6th Floor Paltanbazar, Guwahati – 781001</p>

- vi. APDCL shall not be responsible if the EOI is delivered elsewhere. EOIs received after the prescribed date and time shall not be considered.
- vii. If the envelope is not properly sealed and superscribed as specified above, APDCL shall not be responsible for misplacement, loss or premature opening of the EOI.
- viii. APDCL reserves the right to seek additional information, clarification or supporting documents from any Applicant during the evaluation process. Failure to furnish the same within the stipulated time may render the EOI liable for rejection.
- ix. Any corrigendum, clarification, amendment or addendum issued by APDCL in connection with this EOI shall be uploaded on the APDCL website and shall form an integral part of this EOI document.



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- x. APDCL reserves the right to accept or reject any or all EOIs, wholly or partly, and to cancel, modify, postpone or reissue the EOI process at any stage without assigning any reason whatsoever.
- xi. Submission of an EOI shall be deemed to signify that the Applicant has carefully examined and fully understood all the terms and conditions of this EOI and has accepted the same without any reservation.

D. EOI OPENING AND EVALUATION

- i. APDCL shall open the EOIs on the date and time specified in the EOI Notice. The Applicants or their authorized representatives may remain present at the time of opening of the EOIs. An authorization letter to this effect shall be submitted before participation in the EOI opening process.
- ii. APDCL shall scrutinize the EOIs to ascertain whether the Applicants satisfy the Eligibility Criteria prescribed under Clause 4(A) and have submitted all requisite documents.
- iii. EOIs not accompanied by the required documents or not fulfilling the Eligibility Criteria shall be liable for rejection.
- iv. The EOIs of eligible Applicants shall thereafter be evaluated on the basis of the Evaluation Criteria given below.

Sl. No	Criteria	Supporting Documents	Maximum Marks
1	Applicant should be in Cost Accounting Practice for at least 10 (ten) years as on 31.03.2026	Copy of Firm Registration Certificate (FRC) issued by ICAI	20
	If more than 10 years and less than 15 years		10
	If more than 15 years and less than 25 years		15
	If more than 25 years		20
2	Average Turnover of the Firm for FY 2022-23, FY 2023-24 and FY 2024-25	Audited/ Certified Accounts	15
	₹25 lakh to ₹50lakh		10
	More than ₹ 50 lakh		15

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3	Minimum number of Full-Time Working Partners	Constitution Certificate	15
	3 Partners		10
	More than 3 Partners		15
4	Number of Semi-qualified Staff as on 31.03.2026	Appointment Letters / Staff Details	05
	3 Staffs		03
	More than 3 Staffs		05
5	Applicant conducting Cost Audit in Power Sector / Electricity Utility during FY 2021-22 to FY 2025-26	Appointment Orders and completion certificates	15
	Each Cost Audit Assignment	2.5 Marks per Audit per year	Maximum 15 marks
6	Applicant conducting Cost Audit in Companies having Annual Turnover exceeding ₹ 500 Crore during FY 2022-23, FY 2023-24 & FY 2024-25 (other than power sector)	Appointment Orders	10
	Each Cost Audit Assignment	1 mark per audit per year	Maximum 10
7	Applicant conducting Cost Audit in Companies having Annual Turnover exceeding ₹50 Crore and less than ₹500 Crore during FY 2022-23, FY 2023-24 & FY 2024-25	Appointment Orders	20
	Each Cost Audit Assignment	02 Marks each per year	Maximum 20 marks
Total Marks			100

- v. The minimum qualifying marks shall be 60 (Sixty) out of 100 marks.
- vi. Marks shall be awarded only on the basis of documentary evidence submitted by the Applicant. In the absence of supporting documents, no marks shall be awarded for the relevant criterion.



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- vii. The Applicant securing the highest marks in the evaluation process shall be considered for appointment as Cost Auditor of APDCL for the Financial Year 2026-27.
- viii. In case two or more Applicants secure equal marks, the Applicant having higher marks under the criterion relating to Power Sector Cost Audit Experience shall be preferred. If the tie still persists, the Applicant having a longer period of Cost Accounting Practice shall be preferred.
- ix. The recommendation of the Evaluation Committee shall be placed before the Audit Committee of APDCL for consideration.
- x. The appointment of the selected Applicant shall be subject to recommendation of the Audit Committee and approval of the Board of Directors of APDCL in accordance with the provisions of Section 148 of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014.
- xi. APDCL reserves the right to accept or reject any or all EOIs without assigning any reason thereof and its decision in this regard shall be final and binding on all Applicants.
- xii. APDCL reserves the right to independently verify any information, document, experience certificate, turnover certificate, appointment order or declaration submitted by the Applicant. Submission of false, misleading or fabricated information shall render the Applicant liable for rejection and/or debarment from future assignments of APDCL.

5. REPORTING FORMAT

The audit report must follow the reporting format specified in the relevant Act.

6. AUDIT CALENDAR

Upon issuance of the appointment letter, the selected Cost Auditor shall prepare an Audit Calendar and submit the same to APDCL for review and approval.

7. DELIVERABLES:

The Cost Auditor shall submit:

- (i) Cost Audit Report in Form CRA-3;
- (ii) Annexures and Cost Statements as prescribed under applicable rules;
- (iii) Management Letter, if any;
- (iv) Three signed hard copies and one soft copy of the final report.



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8. GENERAL TERMS & CONDITIONS OF ENGAGEMENT

(i) PAYMENT TERMS:

- (a) The Cost Audit Fee shall be fixed by the Board of APDCL and the Payment of Cost Audit fee shall be made accordingly.
- (b) Payment of the Cost Audit Fee shall be released after satisfactory completion of the Cost Audit assignment, submission of the Cost Audit Report and filing of the Cost Audit Report in XBRL mode with the Ministry of Corporate Affairs by APDCL.

(ii) VALIDITY OF EOI:

The EOI submitted by the Applicant shall remain valid for a period of 120 (One Hundred Twenty) days from the date of opening of the EOIs.

(iii) PERIOD OF ENGAGEMENT:

The appointment shall initially be for the Financial Year 2026-27. APDCL reserves the right to extend the engagement for the Financial Years 2027-28 and 2028-29 subject to satisfactory performance of the Cost Auditor and approval of the Competent Authority.

(iv) RIGHT TO ACCEPT OR REJECT EOI:

APDCL reserves the right to accept or reject any or all EOIs, wholly or partly, at any stage of the process without assigning any reason whatsoever and without incurring any liability to the Applicants.

(v) RELATED PARTIES:

Related parties shall not submit separate EOIs. Applicants shall be considered related if they have one or more common partners or are otherwise related under the applicable provisions of law. If related parties are found to have submitted separate EOIs, all such EOIs shall be liable for rejection.

(vi) APPOINTMENT OF COST AUDITOR:

The Applicant securing the highest marks in the evaluation process shall be considered for appointment as Cost Auditor of APDCL for FY 2026-27. The appointment shall be subject to recommendation of the Audit Committee and approval of the Board of Directors of APDCL in accordance with the provisions of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014.



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(vii) INCOME TAX:

Income Tax and other statutory deductions, as applicable, shall be deducted at source in accordance with the provisions of the Income Tax Act and other applicable laws.

(viii) COST AUDIT FEE:

The Cost Audit Fee of APDCL for the F.Y. 2025-26 was fixed at Rs. 1,00,000/- (Exclusive of Tax) and out of pocket expenses at Rs. 20,000/- only based on actual for the F.Y. 2025-26.

The Cost Audit Fee along with out-of-pocket expenses for the F.Y. 2026-27 shall be fixed at the price or at a higher price as it was fixed for the F.Y. 2025-26 as per the recommendation of Audit Committee and approval of Board of APDCL.

(ix) SUB-CONTRACTING:

The Cost Auditor shall not assign, transfer or sub-contract the whole or any part of the assignment to any other person, firm or entity.

(x) COMPLETION OF AUDIT:

The Cost Auditor shall complete the Cost Audit and submit the Cost Audit Report to the Board of Directors of APDCL within one hundred and eighty (180) days from the closure of the financial year in accordance with Section 148 of the Companies Act, 2013 read with Rule 6(5) of the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time.

9. OTHER TERMS AND CONDITIONS:

(i) COMPLIANCE WITH SAFETY REQUIREMENTS:

The personnel deployed by the Cost Auditor shall comply with all safety requirements and instructions applicable at APDCL offices and establishments during the course of the assignment.

(ii) LIABILITY FOR ACCIDENTS:

APDCL shall not be responsible for any injury, loss, accident or damage suffered by the personnel of the Cost Auditor during the course of the assignment.

(iii) COMPLETION OF ASSIGNMENT:

The Cost Auditor shall complete the assignment in accordance with the Audit Calendar and within the timelines prescribed under the Companies Act, 2013 and related Rules.

(iv) COMMUNICATION WITH APDCL:

The Cost Auditor shall maintain regular coordination with the CGM (F&A), APDCL and AGM (F&A), Cost Accounting Section for smooth execution of the assignment and timely submission of reports.



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(v) CONFIDENTIALITY OF INFORMATION:

Any information obtained during the course of the assignment shall be used solely for the purpose of Cost Audit. The Cost Auditor shall not disclose any information relating to APDCL to any third party without prior written approval of APDCL.

(vi) REPORTING OF INTERNAL CONTROL WEAKNESSES:

The Cost Auditor shall bring to the notice of the Management any significant deficiencies, weaknesses or gaps observed in the Cost Accounting System, internal controls or related processes during the course of the audit.

(vii) FIELD OFFICE VISITS:

The Cost Auditor may visit any office, unit, circle, division or other establishment of APDCL, if considered necessary for conduct of the Cost Audit. No additional payment shall be admissible on this account.

10. DEBARRING PROVISIONS:

The Cost Auditor shall be liable for debarment from future assignments of APDCL in the following circumstances:

- a) If the appointment is obtained on the basis of false information, suppression of facts or misrepresentation.
- b) If the Cost Auditor fails to take up the assignment after issuance of the appointment letter.
- c) If the Cost Auditor fails to maintain confidentiality and secrecy of APDCL's records, data, cost statements and cost information.
- d) If the Cost Auditor fails to comply with any of the conditions stipulated in this EOI.

11. FORCE MAJEURE:

Neither APDCL nor the Cost Auditor shall be liable for any failure or delay in performance of obligations under the engagement if such failure or delay is caused by events beyond reasonable control, including but not limited to natural calamities, acts of God, war, civil commotion, strikes, lockouts, epidemics, pandemics, governmental restrictions or any other force majeure event.

12. LEGAL JURISDICTION:

Any dispute arising out of or relating to this EOI or the engagement shall, as far as possible, be resolved amicably through mutual discussions. Failing such resolution, the Courts at Guwahati, Assam shall have exclusive jurisdiction in respect of all disputes arising therefrom.

13. FAILURE AND TERMINATION:

In the event of failure of the Cost Auditor to perform the assignment in accordance with the terms of engagement or in the event of anticipated breach of obligations, APDCL reserves the



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right to terminate the engagement and make alternative arrangements at the risk and cost of the Cost Auditor.

14. DEVIATION STATEMENT:

Applicants shall furnish a Deviation Statement, if any, in the following format:

Clause Reference	EOI Requirement	Deviation Offered

If no deviation is proposed, the Applicant shall submit a “NIL” Deviation Statement. In the absence of any Deviation Statement, it shall be presumed that the Applicant has accepted all terms and conditions of the EOI.

15. SECRECY:

All reports, calculations, studies, records and documents prepared or obtained by the Cost Auditor in connection with the assignment shall remain the property of APDCL. Upon completion or termination of the engagement, the Cost Auditor shall hand over all such documents to APDCL.

The Cost Auditor shall ensure strict confidentiality and shall not disclose any information obtained during the course of the assignment except as required by law or with prior written approval of APDCL.

16. DEFAULT RISK:

If the selected Cost Auditor, after acceptance of the assignment, declines to undertake or complete the assignment, APDCL shall have the right to appoint another eligible Cost Auditor and recover any additional cost incurred, if legally recoverable, from the defaulting Cost Auditor.

17. ETHICS IN BUSINESS DEALINGS:

APDCL, being a Government of Assam Enterprise, is committed to transparency, integrity and good corporate governance. Applicants shall not offer, directly or indirectly, any gift, inducement, consideration or benefit to any employee or representative of APDCL for obtaining any favour in connection with this EOI or subsequent engagement.

18. CONFLICT OF INTEREST:

The Applicant shall disclose any actual or potential conflict of interest that may affect its independence in carrying out the Cost Audit assignment. APDCL reserves the right to reject any EOI or terminate the engagement if a conflict of interest is found to exist which, in the opinion of APDCL, may adversely affect the performance or independence of the Cost Auditor.



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19. UNDERTAKING:

To,

The Chief General Manager (F&A)
Assam Power Distribution Company Limited
Bijulee Bhawan, Paltanbazar
Guwahati – 781001

I/We, _____, hereby undertake that:

- (i) I/We shall not offer any gift, inducement or benefit to any employee or representative of APDCL in connection with this EOI or any assignment arising therefrom.
- (ii) I/We shall immediately report any demand for undue favour, gift or inducement made by any person in connection with this EOI process.
- (iii) I/We certify that the information furnished in the EOI is true and correct to the best of my/our knowledge and belief.
- (iv) I/We further declare that no related party, as defined under Clause 8(v) of this EOI, has submitted a separate EOI.

Signature:

Name:

Designation:

Name of Firm/LLP:

Address:

(Seal of Firm/LLP)



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ANNEXURE – A

GENERAL INFORMATION OF THE APPLICANT

1. Name of the Firm/LLP :
2. Constitution of the Firm
(Partnership/LLP/Proprietorship) :
3. Firm Registration Number (FRC) :
4. Date of Formation :
5. Address of Head Office/Registered Office :
6. Address of Office in Assam :
7. Address of Branch/Operational Office at Guwahati :
8. Name of Managing Partner/Authorized Signatory :
9. Designation :
10. Mobile Number :
11. Telephone Number :
12. E-mail Address :
13. PAN Number :
14. GST Registration Number :
15. Number of Full-Time Cost Accountant Partners as on 31.03.2026 :
16. Number of Semi-qualified/Professional Staff as on 31.03.2026 :
17. Average Annual Turnover for FY 2022-23, FY 2023-24 and FY 2024-25 :
18. Number of Cost Audit Assignments undertaken during FY 2021-22 to FY 2025-26 :
19. Number of Power Sector Cost Audit Assignments undertaken during FY 2021-22 to FY 2025-26 :
20. Any other relevant information:

I/We hereby certify that the above information is true and correct to the best of my/our knowledge and belief.

Date:

Place:

Signature of Authorized Signatory

Name:

Designation:



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Seal of Firm/LLP

ANNEXURE – B

DECLARATION

To,

The Chief General Manager (F&A)
Assam Power Distribution Company Limited
Bijulee Bhawan, Paltanbazar
Guwahati – 781001

Sub: EOI for Appointment of Cost Auditor of APDCL for FY 2026-27

Sir,

I/We hereby declare that:

1. I/We have carefully examined and understood all the terms and conditions of the EOI and agree to abide by the same.
2. All information and documents furnished by us are true, correct and complete to the best of my/our knowledge and belief.
3. I/We fulfil all the Eligibility Criteria prescribed in the EOI.
4. I/We are not disqualified under the provisions of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014.
5. I/We have not been blacklisted or debarred by any Central Government Department, State Government Department, PSU, Statutory Authority or Regulatory Authority.
6. I/We are within the ceiling limits prescribed by the Institute of Cost Accountants of India (ICMAI) for undertaking Cost Audit assignments.
7. No partner/proprietor of our Firm has any conflict of interest which may affect the independence of the Cost Audit assignment.
8. I/We understand that APDCL reserves the right to accept or reject any EOI without assigning any reason whatsoever.
9. I/We certify that no related party, as defined under Clause 8(v) of this EOI, has submitted a separate EOI.
10. I/We undertake to maintain confidentiality and secrecy of all information, records and documents of APDCL obtained during the course of the assignment.

Date:

Place:

Signature of Authorized Signatory



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Name:

Designation:

Seal of Firm/LLP

ANNEXURE – C

EVALUATION CLAIM SHEET

(To be filled by the Applicant and supported with documentary evidence)

Sl. No.	Evaluation Criteria	Particulars Claimed by Applicant	Supporting Document Reference
1	Experience in Cost Accounting Practice		
2	Average Annual Turnover		
3	Number of Full-Time Cost Accountant Partners		
4	Number of Semi-qualified / Professional Staff		
5	Power Sector Cost Audit Experience		
6	Cost Audit Experience of Companies having Annual Turnover exceeding ₹500 Crore		
7	Cost Audit Experience of Companies having Annual Turnover exceeding ₹50 Crore and less than ₹500 Crore		

I/We certify that the information furnished above is true and supported by documentary evidence enclosed with this EOI.

Date:

Place:

Signature of Authorized Signatory

Name:

Designation:

Seal of Firm/LLP

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