STEEL AUTHORITY of INDIA LIMITED
(A Govt. of India Enterprise)
Corporate Office
Lodhi Road,
New Delhi – 110 003
INDIA

Request for Proposal (RFP) No. SAIL/F&A/2020-21/ COST AUDITOR/01
DATED 21/07/2020
for Empanelment and Subsequent Appointment of Cost Auditors for
Financial Years 2020-21 to 2023-24
# TABLE OF CONTENTS

1 **BACKGROUND NOTE** .......................................................... 3  
   1.1 ABOUT SAIL ................................................................. 3  
   1.2 OBJECTIVE ................................................................. 3  
2 **COST AUDIT IN SAIL** .......................................................... 3  
   2.1 COST AUDIT IN SAIL .......................................................... 3  
3 **NUMBER OF COST AUDITORS PROPOSED TO BE APPOINTED** ................. 4-5  
   3.1 NUMBER OF COST AUDITORS ................................................................. 4  
4 **SCOPE OF WORK** .......................................................... 5-6  
   4.1 SCOPE OF WORK OF EACH COST AUDIT FIRM AFTER APPOINTMENT .... 5-6  
5 **SELECTION CRITERIA** .......................................................... 6-8  
   5.1 ELIGIBILITY ................................................................. 6  
   5.2 CRITERIA FOR SELECTION ............................................................. 6-8  
   5.3 SUBMISSION OF DOCUMENTS .......................................................... 8  
   5.4 TIE OF MARKS ................................................................. 8  
6 **REMUNERATION** .......................................................... 9  
   6.1 COST AUDIT FEE FOR FY 2019-20 .......................................................... 9  
   6.2 COST AUDIT FEE FOR FY 2020-21 FY 2023-24 .......................................................... 9  
7 **COMPLIANCES / DECLARATION BY COST AUDIT FIRMS ON APPOINTMENT** ...... 10  
8 **DEBARRING PROVISIONS** .......................................................... 11  
9 **TERMS AND CONDITIONS** .................................................. 12-13  
10 **ANNEXURE – I (FORMAT OF RFP)** .................................................. 14-18
1 BACKGROUND NOTE

1.1 About SAIL
Steel Authority of India Limited (SAIL) is one of the leading steel-making company in India. It is a fully integrated iron and steel maker, producing both basic and special steels for domestic construction, engineering, power, railway, automotive and defence industries and for sale in export markets.

Ranked amongst the top ten public sector companies in India in terms of turnover, SAIL manufactures and sells a broad range of steel products, including hot and cold rolled sheets and coils, galvanized sheets, electrical sheets, structural steel, railway products, plates, bars and rods, stainless steel and other alloy steels. SAIL produces iron and steel at five integrated plants and three special steel plants, located principally in the eastern and central regions of India and situated close to domestic sources of raw materials, including the Company's iron ore, limestone and dolomite mines. Bokaro Steel Plant and Rourkela Steel Plant are the flat product plants. Bhilai Steel Plant, Durgapur Steel Plant and IISCO Steel Plant are the long product plants. Alloy Steels Plant, Salem Steel Plant, Visvesvaraya Iron & Steel Plant are the special steel plants. The company has the distinction of being one of the India’s largest producers of iron ore and of having the country’s second largest mines network. This gives SAIL a competitive edge in terms of captive availability of iron ore, limestone, and dolomite which are inputs for steel making.

1.2 Objective
The objective of this RFP is to empanel and subsequently appoint Cost Audit Firms for conducting Audit of Cost Accounts of the integrated and special steel plants of Steel Authority of India Limited (SAIL) for the financial years 2019-20 to 2022-23 as per the defined scope of work as well as statutory requirement.

2 COST AUDIT IN SAIL

2.1 COST AUDIT IN SAIL
Although, Cost Audit of the product ‘Steel’ became mandatory for SAIL from FY 2010-11 vide Order No.52/26/CAB-2010 dated 16th December 2010 issued by the Ministry of Corporate Affairs, the Cost Audit had been introduced in the Company from FY 1990-91.
3 NUMBER OF COST AUDITORS PROPOSED TO BE APPOINTED

3.1 NUMBER OF COST AUDITORS
SAIL intends to appoint 3 (three) firms of Cost Accountants (one firm for each Product Group) for conducting Cost Audit of the following steel plants for a maximum consecutive tenure of four financial years subject to approval of the Audit Committee / Board of Directors of SAIL.

<table>
<thead>
<tr>
<th>Product Group</th>
<th>Plants</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Flat Products</td>
<td>i) Bokaro Steel Plant, Bokaro Steel City, Bokaro, Jharkhand.</td>
</tr>
<tr>
<td></td>
<td>ii) Rourkela Steel Plant, Rourkela, Orissa.</td>
</tr>
<tr>
<td>ii) Long Products</td>
<td>(i) Bhilai Steel Plant, Bhilai, Chhattisgarh.</td>
</tr>
<tr>
<td></td>
<td>(ii) Durgapur Steel Plant, Durgapur, West Bengal.</td>
</tr>
<tr>
<td></td>
<td>(iii) IISCO Steel Plant, Burnpur, West Bengal.</td>
</tr>
<tr>
<td>iii) Special Steel Products</td>
<td>(i) Alloy Steels Plant, Durgapur, West Bengal.</td>
</tr>
<tr>
<td></td>
<td>(ii) Salem Steel Plant, Salem, Tamil Nadu.</td>
</tr>
<tr>
<td></td>
<td>(iii) Visvesvaraya Iron &amp; Steel Plant, Bhadravati, Karnataka.</td>
</tr>
</tbody>
</table>
4 SCOPE OF WORK

4.1 SCOPE OF WORK OF EACH COST AUDIT FIRM AFTER APPOINTMENT

4.1.1 The Cost Audit in accordance to the provisions of the Companies (Cost Records and Audit) Rules, 2014 read with the Companies (Cost Records and Audit) Amendment Rules, 2014 of the respective steel plant of the Company. Cost Audit shall also be in adherence to the relevant orders / amendments / clarification, etc issued from time to time by the Cost Audit Branch, Ministry of Corporate Affairs (MCA), Government of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India and any other statutory requirement for the purpose of Cost Audit.

4.1.2 Commencement of the Cost Audit and submission of the Cost Audit Report for each of the Plants under audit within the prescribed time limit specified by MCA.

4.1.3 Verification and certification of annexures to the Cost Audit Report for each of the plant under Cost Audit.

4.1.4 Submission of Observations on the Cost Accounting System being followed at SAIL Plants under Cost Audit and suggestions for improvement to SAIL.

4.1.5 Compilation and analysis of inter plant as well as inter-firm (as available) comparison of the product-wise cost of production and performance parameters of plants under Cost Audit and suggest actions for improvement to SAIL.

4.1.6 Monitoring of implementation of suggestions for performance improvement given by the Cost Auditors while carrying out the Cost Audit for the previous financial year(s).

4.1.7 Specific suggestions for cost control/reduction for each Plant.

4.1.8 Presentation to Audit Committee and SAIL Board as and when required.

4.1.9 Any other area for performance improvement of Plant.
4.1.10 Compliance with any other instruction issued in respect of cost audit under the Companies Act, 2013.

5 SELECTION CRITERIA

5.1 ELIGIBILITY
Only firms of Cost Accountants registered with the Institute of Cost Accountants of India (ICAI) shall be eligible for empanelment & subsequent appointment as Cost Auditors for conducting Cost Audit of SAIL. Further, for better coordination and smooth functioning, the Cost Audit Firms having registered/branch office at National Capital Region or Kolkata or State(s) where SAIL Plants are located shall only be considered for empanelment & subsequent appointment as Cost Auditors.

5.2 COOLING OFF PERIOD
There will be a cooling off period of one term, i.e. four years at the end of the last full term of four years. The cost auditors appointed in the last full term i.e., FY2015-16 to FY 2018-19 shall not be eligible to participate in the current tender.

5.3 CRITERIA FOR SELECTION
Selection will be made on the basis of attainment of highest aggregate marks as per the following criteria:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Parameter</th>
<th>Selection Criteria</th>
<th>Basis Marks</th>
<th>Mark(s) per Criteria</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Experience</td>
<td>Year(s) of establishment of Firm since date of registration with ICAI.</td>
<td>No. of completed years since Firm’s Registration as on 31-3-2020.</td>
<td>2 marks per completed year as on 31-3-2020.</td>
<td>20</td>
</tr>
<tr>
<td>2.</td>
<td>Number of partners.</td>
<td>Number of partners in whole time practice in the Firm holding valid certificate of practice issued by ICAI.</td>
<td>Each partner (Fellow or Associate to be mentioned)</td>
<td>3 marks per Fellow partner and 2 marks per Associate partner</td>
<td>15</td>
</tr>
<tr>
<td>3.</td>
<td>Composition of</td>
<td>Number of professionally qualified assistant.</td>
<td>2 marks per qualified assistant.</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Employees</td>
<td>Number of semi-qualified assistants (who have passed intermediate exam of Cost/Chartered accountant etc.) in the Firm.</td>
<td>Experience of the Firm in conducting statutory cost audit in Central / State PSUs / Private Sector Companies.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----------</td>
<td>-----------------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>1 mark per semi-qualified assistant.</td>
<td>5</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Experience of Cost Audit</td>
<td>Experience of the Firm in conducting statutory cost audit in Central / State PSUs / Private Sector Companies.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5(a)</td>
<td>For Central/State public sector company in steel sector having minimum turnover of Rs 500 crore p.a. or more.</td>
<td>No. of Companies Audited (name of the Company, financial year audited &amp; turnover &gt;= Rs 500 crore)</td>
<td>4 marks per Company 20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5(b)</td>
<td>For Private Sector Company in Steel Sector having minimum turnover of Rs 500 crore p.a. or more.</td>
<td>No. of Companies Audited (name of the Company, financial year audited &amp; turnover &gt;= Rs 500 crore)</td>
<td>4 marks per Company 12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5(c)</td>
<td>For Central/State Public Sector Company in Non-Steel Sector having minimum turnover of</td>
<td>No. of Companies Audited (name of the Company, financial year</td>
<td>2 marks per Company 10</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Cost Audit Firm(s) securing less than 50 marks in aggregate as per the above criteria will not be considered.

#### 5.4 SUBMISSION OF DOCUMENTS

Documentary evidences in support of criteria as mentioned in para 5 under ‘Selection Criteria’ above are required to be submitted. In case the documentary evidences are not provided for all the above parameters, the offer will be rejected.

#### 5.5 TIE OF MARKS

In case of tie, the following sequence shall be adopted for selection:

1. **5.5.1** The Cost Audit Firm having longer experience will be given preference based on the year of establishment.

2. **5.5.2** The Cost Audit Firm with a longer experience of conducting Cost Audit of Companies in Steel Industry will be considered.

3. **5.5.3** The Cost Audit Firm with a higher number of Fellow Members of the Institute of Cost Accountants as partners will be considered.

4. **5.5.4** The Cost Audit Firm with a higher number of Associate Members of the Institute of Cost Accountants as partners will be considered.
For the purpose of selection of the Cost Audit Firm(s) in case of tie, only clause 5.4.1 of para 5.4 above will be considered. However, in a situation where even after considering clause 5.4.1, the tie continues, the remaining clauses i.e. 5.4.2 to 5.4.4 will be considered individually until the tie is broken.

6 REMUNERATION

6.1 COST AUDIT FEE FOR FY 2019-20
For Cost Audit of FY 2019-20, the fee approved by the Board of Directors of the Company is as under:

<table>
<thead>
<tr>
<th>Product Group</th>
<th>Plants</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Flat Product</td>
<td>(i) Bokaro Steel Plant, Bokaro Steel City, Bokaro, Jharkhand.</td>
<td>Rs.1,80,000/-</td>
</tr>
<tr>
<td></td>
<td>(ii) Rourkela Steel Plant, Rourkela, Orissa.</td>
<td>Rs.1,80,000/-</td>
</tr>
<tr>
<td>ii) Long Product</td>
<td>(i) Bhilai Steel Plant, Bhilai, Chhattisgarh.</td>
<td>Rs.1,80,000/-</td>
</tr>
<tr>
<td></td>
<td>(ii) Durgapur Steel Plant, Durgapur, West Bengal.</td>
<td>Rs.1,80,000/-</td>
</tr>
<tr>
<td></td>
<td>(iii) IISCO Steel Plant, Burnpur, West Bengal.</td>
<td>Rs.1,80,000/-</td>
</tr>
<tr>
<td>iii) Special Steel</td>
<td>(i) Alloy Steels Plant, Durgapur, West Bengal.</td>
<td>Rs.90,000/-</td>
</tr>
<tr>
<td>Special Product</td>
<td>(ii) Salem Steel Plant, Salem, Tamil Nadu.</td>
<td>Rs.90,000/-</td>
</tr>
<tr>
<td></td>
<td>(iii) Visvesvaraya Iron &amp; Steel Plant, Bhadravati, Karnataka.</td>
<td>Rs.90,000/-</td>
</tr>
</tbody>
</table>

Goods & Service Tax(GST) shall be paid extra, as applicable. While on tour, the Cost Auditors will be reimbursed daily allowance (DA) and travelling expenses as per the prevailing rules of SAIL. In addition, the Cost Auditors will also be entitled for out of pocket expenses on actual basis with a cap of 10% of audit fee.
6.2 **COST AUDIT FEE FOR FY 2020-21 TO FY 2023-24**

Cost Audit Fee shall be decided by SAIL on year to year basis.

7 **COMPLIANCE / DECLARATION BY COST AUDIT FIRMS AT THE TIME OF SUBMISSION OF OFFER AND ON APPOINTMENT**

7.1.1 The Cost Audit Firm must not sub-contract the work.

7.1.2 The audit team will work in strict confidence and will ensure that the cost data, cost statement and cost information in respect of the operation of the Plant/Cost Centers/Company is dealt with in strict confidence and secrecy. A certificate towards maintaining confidentiality to be provided by the Cost Audit Firm on receipt of appointment letter or before commencement of Cost Audit.

7.1.3 No partner of the Cost Audit Firm is related to Managing Director / whole time Director or part–time Director of Company within the meaning of section 2 (77) of the Companies Act, 2013.

7.1.4 Neither the Cost Audit Firm nor its partner or associates have any interest in the business of SAIL.

7.1.5 The auditor will be required to issue certificate of independence.

7.1.6 The Cost Audit Firm shall have prime responsibility to ensure that the limits specified in clause (g) sub-section (3) of section 141 of the Companies Act, 2013 are not violated.

7.1.7 The Cost Auditor/Cost Audit Firm shall be free from any disqualifications as specified in sub-section (3) of section 141 of the Companies Act, 2013 read with sub-section (5) of section 148 of the Companies Act, 2013. In addition to this, Audit Firm must not be holding any assignment as Statutory Auditor or Internal Auditor of SAIL or its subsidiaries.

7.1.8 Any other compliance/declaration, if any, required under the Companies Act, 2013.
8 DEBARRING PROVISIONS

The Cost Audit Firm will be debarred from getting, in future, the Cost Audit of SAIL or its subsidiaries in the following cases:

8.1.1 If the Cost Audit Firm obtains the appointment on the basis of false information / mis-statement.

8.1.2 If the Cost Audit Firm does not take up audit in terms of the appointment letter issued.

8.1.3 If the Cost Audit Firm fails to maintain confidentiality and secrecy of SAIL’s cost data, cost statement and cost information.

8.1.4 If the Cost Audit Firm fails to comply with any of the conditions laid down in para 7 above.

8.1.5 If the Cost Audit Firm sub-contracts the work.

9 TERMS AND CONDITIONS

9.1.1 The Cost Audit team should consist of adequate number of qualified/semi-qualified assistants led by a senior partner of the Cost Audit Firm in commensurate with the size of SAIL’s Plants.

9.1.2 The audit team should work in strict confidence and ensure that the cost data, cost statement and cost information in respect of the operation of the Plant/Cost Centers/Company is dealt with in strict confidence and secrecy. A certificate towards maintaining confidentiality to be provided by the Cost Audit Firm on receipt of appointment letter or before commencement of Cost Audit.

9.1.3 The tenure of appointment shall be at the sole discretion of SAIL. At present tenure of appointment is for a period of four (4) years. However, it is expressly stated here that the said tenure is not to be construed as assured and SAIL reserves the right not to re-appoint any Cost Audit Firm at its sole discretion without assigning any reason thereof.
9.1.4 SAIL reserves the right to decide the number of Cost Auditors to be empanelled / appointed and assignment of Plants, addition/re-alignment/removal thereof including rotation in assignment, if necessary.

9.1.5 Overwriting/correction/erase and/or use of white ink should be avoided in the RFP. However, if any overwriting/correction/erase is inevitable, same should be authenticated with the signature of authorized signatory.

9.1.6 The RFP should be submitted strictly as per the terms & conditions laid down in the document.

9.1.7 The Cost Audit Firm is required to submit their Permanent Account Number and Goods and Service Tax (GST) Registration Number along with RFP.

9.1.8 SAIL reserves the right to accept or reject any or all responses and to request additional submissions or clarification from one or more Applicant(s) at any stage or to cancel the process entirely at the sole discretion of SAIL without assigning any reason.

9.1.9 RFP document to be submitted by the Cost Audit Firms (Annexure –I) covering scope of work, selection criteria, terms & conditions, remuneration, etc., can be downloaded from SAIL tender website www.sailtenders.co.in from 21.07.2020 to 29.07.2020.

9.1.10 Documentary evidence in support of all the information are to be furnished along with the RFP and all the pages of the terms & conditions and other documents submitted should be duly signed with the seal of the Cost Audit Firm.

9.1.11 The RFP form duly sealed and signed is to be addressed to: Chief General Manager (F&A), Steel Authority of India Ltd., Ispat Bhawan, Lodi Road, New Delhi – 110 003. The envelope containing the RFP must be sealed and superscribed with ‘RFP for Empanelment of Cost Auditor’. The name and address of the Cost Audit Firm must be indicated on the body of the envelope. Signed Proposal shall also be considered / entertained through e-mail from the official email id of the authorized person of the firm.
9.1.12 The bid(s)/ offer(s) complete in all respect should reach the office of Executive Director (F&A), Steel Authority of India Ltd., 4th Floor, Ispat Bhawan, Lodi Road, New Delhi – 110 003 or through email with password protection to be sent to the email id as per details given below latest by 3:00 pm on 29.07.2020. In case of e-document, password to be emailed only on the last date, i.e. 29/07/2020 by 3:00 pm. The bid(s)/ offer(s) received within the due date & time will be opened at 4:30 pm on the same working day.

10 For any clarification/correspondence regarding the Tender, the following officer of SAIL may be contacted:

<table>
<thead>
<tr>
<th>Name &amp; Designation</th>
<th>Address</th>
<th>Phone no.</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ms. G.Subhashree DGM(F &amp; A), Finance, SAIL</td>
<td>4th Floor, ISPAT BHAWAN, Lodhi Road, New Delhi-110003</td>
<td>011-24300418</td>
<td><a href="mailto:g.subhashree@sail.in">g.subhashree@sail.in</a></td>
</tr>
</tbody>
</table>
Annexure – I

Format of RFP

1. Name of the Cost Audit Firm :

2. Registration Number of the Cost Audit Firm:
   with the Institute of Cost Accountants of India :

3. Particulars of the Cost Audit Firm
   a. Address of the Firm as registered with the ICAI :
   b. Addresses of the Branch Offices of the Firm :
   c. Telephone No. with STD Code :
   d. Fax No. with STD Code :
   e. Email address of the Firm :
   f. Website of the Firm :
   g. PAN No. of the Firm :
   h. GSTIN Registration No. of the Firm :
   i. Bank Details :

Authorised Signatory with Seal of the Cost Audit Firm
(with authorization letter)
4. Selection Criteria :

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Parameter</th>
<th>Selection Criteria</th>
<th>Basis of Marks</th>
<th>FIRM TO FILL THIS COLUMN IN DOCUMENTARY Evidence submitted (Y/N)</th>
<th>Mark(s) per Criteria</th>
<th>Mark(s) Obtained</th>
<th>Maximum Marks as per RFP</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Experience</td>
<td>Year(s) of establishment of Firm since date of registration with the ICAI.</td>
<td>No. of completed years since Firm's Registration as on 31-3-2019.</td>
<td>(i) Year of registration with the ICAI.</td>
<td>2</td>
<td></td>
<td>20</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(ii) Number of years till 31-3-2020.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Number of partners.</td>
<td>Number of partners in whole time practice in the Firm holding valid certificate of practice issued by the ICAI.</td>
<td>Each partner (Fellow or Associate to be mentioned)</td>
<td>Partner-wise Name, Qualification &amp; Membership No.</td>
<td>3</td>
<td></td>
<td>15</td>
</tr>
<tr>
<td>3</td>
<td>Composition of employees.</td>
<td>Number of professionally qualified assistants (Cost/Chartered accountant etc.) in the Firm.</td>
<td>Each qualified assistant.</td>
<td>Qualified Assistant-wise Name, Qualification &amp; Membership No.</td>
<td>2</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Parameter</td>
<td>Selection Criteria</td>
<td>Basis of Marks</td>
<td>FIRM TO FILL IN THIS COLUMN</td>
<td>Documentary Evidence submitted (Y/N)</td>
<td>Mark(s) per Criteria</td>
<td>Mark(s) Obtained</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
<td>-----------------------------</td>
<td>-------------------------------------</td>
<td>----------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>4</td>
<td>Number of semi-qualified assistants (who have passed intermediate exam of Cost/Chartered accountancy etc) in the Firm.</td>
<td>Each semi-qualified assistant</td>
<td>Semi-Qualified Assistant-wise Name, Qualification &amp; Student Registration No.</td>
<td></td>
<td>1 mark per semi-qualified assistant.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Experience of Cost Audit</td>
<td>Experience of the Firm in conducting statutory cost audit in Central / State PSUs / Private Sector Companies.</td>
<td>Name of the Company &amp; financial year audited</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5(a)</td>
<td>For Central/State public sector company in steel sector having minimum turnover of Rs 500 crore p.a. or more.</td>
<td>No. of CompaniesAudited (name of the Company, financial year audited &amp; turnover &gt;= Rs 500 crore)</td>
<td>Name of the Company &amp; financial year audited</td>
<td></td>
<td>4 marks per Company</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Parameter</td>
<td>Selection Criteria</td>
<td>Basis of Marks</td>
<td>FIRM TO FILL IN THIS COLUMN</td>
<td>Documentary Evidence submitted (Y/N)</td>
<td>Mark(s) per Criteria</td>
<td>Mark(s) Obtained</td>
</tr>
<tr>
<td>--------</td>
<td>-----------</td>
<td>-------------------</td>
<td>----------------</td>
<td>-----------------------------</td>
<td>----------------------------------------</td>
<td>---------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>5(b)</td>
<td>5(b)</td>
<td>For Private Sector Company in Steel Sector having minimum turnover of Rs 500 crore p.a. or more.</td>
<td>No. of Companies Audited (name of the Company, financial year audited &amp; turnover &gt;= Rs 500 crore)</td>
<td>Name of the Company &amp; financial year audited</td>
<td>4 marks per Company</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5(c)</td>
<td>5(c)</td>
<td>For Central/State Public Sector Company in Non-Steel Sector having minimum turnover of Rs 500 crore p.a. or more.</td>
<td>No. of Companies Audited (name of the Company, financial year audited &amp; turnover &gt;= Rs 500 crore)</td>
<td>Name of the Company &amp; financial year audited</td>
<td>2 marks per Company</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>-----</td>
</tr>
<tr>
<td>5(d)</td>
<td>For Private Sector Company in Non-Steel Sector having minimum turnover of Rs 500 crore or more.</td>
<td>No. of Companies Audited (name of the Company, financial year audited &amp; turnover &gt;= Rs 500 crore)</td>
<td>Name of the Company &amp; financial year audited</td>
<td>2 marks per Company</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note**

The Firm has to fill column (5), (6) & (8) of selection criteria above. In case of insufficient space, the above information may be provided in separate sheets, duly linked with the above table heading and signed & stamped.

**Date:**

Place: Authorised Signatory with Seal of the Cost Audit Firm (with authorization letter)