



Limited Tender Enquiry

**Request for Proposal (“RFP”) for the appointment of First Statutory Auditor to
M/s Raajmarg Infra Investment Managers Private Limited (RIIMPL) created by NHAI**
(Reference no. NHAI/InvIT/RIIMPL/22001/RFP)

<u>BID SUMMARY</u>		
1.	Last date and time for receipt of Bidding Documents	15/09/2025 upto 13.00 Hrs
2.	Date and Time of Opening of Bids	16/09/2025 at 15.00 Hrs
3.	Place of opening of Bids	RIIMPL Regd Office Address: NHAI - HQ, G 5&6, Sector-10, Dwarka New Delhi, 110075

Note:- Bids will be opened in the presence of bidders who choose to attend as above

Raajmarg Infra Investment Managers Pvt Limited
G 5&6, Sector-10, Dwarka,
New Delhi - 110 075

Phone: 91-011-25074100 & 25074200
Extn - 1524

Website: www.nhai.org
Email: mriduldubey@nhai.org
Date: 08/09/2025

TABLE OF CONTENTS	
SUBJECT	PAGE NO
1. Section 1 - Notice inviting Tender	3
2. Section 2 - Instruction to Bidders	6
3. Section 3 - Scope of work	10
4. Section 4 - Form of Financial Bid	11
5. Section 5 - Annexures	13

Section 1. Notice Inviting Tender

1.1 Introduction

- 1.1.1 The National Highways Authority of India (NHAI) intends to establish a Public Infrastructure Investment Trust (Public InvIT) in accordance with the applicable guidelines issued by the Securities and Exchange Board of India (SEBI). NHAI will act as the Sponsor of the proposed Public InvIT and will raise funds through this structure to facilitate infrastructure development.

In this regard, M/s Raajmarg Infra Investment Managers Private Limited (RIIMPL) has been incorporated on 22.08.2025 and shall be appointed as the Investment Manager for the proposed Public InvIT.

- 1.1.2 Accordingly, Raajmarg Infra Investment Managers Private Limited (RIIMPL) invites Bids from Chartered Accountant (CA) firms that are empaneled with the National Highways Authority of India (NHAI) vide circular no. NHAI/F&A/BOT/CA/11019/27/e-38158 dated 03.07.2023 [Annex-1] for providing services as First Statutory Auditor for FY 2025-26 as per Section 139(1) of the Companies Act, 2013 for the Investment Manager (RIIMPL) .

1.2 Proposal

- 1.2.1 The RFP includes the following documents:

Section 1 - Notice Inviting Tender
Section 2 - Instructions to Bidders
Section 3 - Scope of work
Section 4 - Form of Financial Bid
Section 5 - Annexures

- 1.2.2 It is mandatory for all the Bidders to have Class-III Digital Signature Certificate and encryption Component (in the name of person who will sign the Bid) from any of the licensed Certifying Agency (Bidders can see the list of licensed Certifying Agencies from the link www.cca.gov.in) to participate in e-tendering process of NHAI/RIIMPL.
- 1.2.3 To participate in the e-bid submission, it is mandatory for the Bidders to have user identification number & password (collectively referred to as the “ID and Password”) which has to be obtained in Bidder’s own name by registering themselves in NIC’s Central Public Procurement Portal (CPPP) i.e., <http://etenders.gov.in>. The registration is free of cost.

1.3 E-tender Service Provider:

- 1.3.1 M/s National Informatics Centre (NIC) is the service provider. Users can get 24X7 Helpdesk support on 0120-4200462, 0120-4001002 and email: support-eproc@nic.in
- 1.3.2 The partner signing the bids shall only be the digital signatory. In case partner signing the bids and digital signatory are not the same, the bid shall be considered as non-responsive.

- 1.3.3 The Bidders will be allowed to download the Bid documents upto 13:00 hrs of the Bid Due Date. The downloading facility of Bids on e- tendering portal will be available even if the Bid due date falls on Saturday / Sunday / Holiday.
- 1.3.4 Bid documents comprising the bidding procedure and contract terms and conditions are available for view and downloading from the e-tender portal of NIC etenders.gov.in or [nhai.gov.in](http://www.nhai.gov.in) without any cost.
- 1.3.5 Bid documents can be downloaded from e-tender portal of NIC <https://etenders.gov.in> or www.nhai.gov.in from 08/09/2025 to 15/09/2025 (13:00 Hrs) (Refer point 1.6 below). Following may be noted in this regard :
 - a) Bidding firm should have a valid registration with the e-tendering portal of NIC.
 - b) The amendments/clarifications to the bid document, if any, will be hosted on the NHAI website/e-portal only.
- 1.3.6 The Authority shall receive bids pursuant to this RFP in accordance with the terms set forth in this RFP and other documents to be provided by the NHAI/RIIMPL pursuant to this RFP, as modified, altered, amended and clarified from time to time by the NHAI/RIIMPL (collectively the “Bidding Documents”), and all Bids shall be prepared and submitted in accordance with such terms on or before the Bid Due Date.
- 1.3.7 Bidders are advised to upload their Bids well in time, to avoid last minutes rush on the server or complications in uploading. NHAI/RIIMPL, in any case, will not be responsible for any type of problem in uploading the Bid.
- 1.3.8 Online Submission of the Bids after the Bid Due Date and time shall not be permitted. Time being displayed on e-tendering portal of NIC (“Standard Time”) shall be final and binding on Bidder. Bids are required to be submitted by Bidders, only as per the Standard Time and not the time as per their location/country.
- 1.3.9 In case of any problem with the submission of the Bid, the Bidder may have the assistance of help desk or use the help manual given on the said website.

1.4 Brief Description of Bidding Process

- 1.4.1 The NHAI/RIIMPL has adopted single-stage process for selection of the Bidder for award of the work. Bids submitted from Chartered Accountant (CA) firms that are empaneled with the National Highways Authority of India (NHAI) vide circular no. NHAI/F&A/BOT/CA/11019/27/e-38158 dated 03.07.2023 [Annex-1] will only be considered. The Financial bid (the “Financial Bid”) containing the amount quoted by the Bidder shall be submitted online in the prescribed format before the date and time specified herein. The Bidders may send their authorized representative along with the authorization letter on the letter head of the Bidder for participating in online opening of the Financial Bid. The date and time of opening of Financial Bids of such Bidders, will be 16.09.2025 at 15.00 . The Financial Bids would be opened online.

Only one representative of the Bidder and who chooses to attend the online opening of the Financial Bids shall be allowed to attend the opening of the Financial Bids.

- 1.4.2 The financial proposal of each responsive bidder shall be opened. The bidder with the least financial quote(i.e L1 Bidder) would be awarded the assignment.

1.5 Address for Communication:

Shri Mridul Dubey
Chief Financial Officer
Raajmarg Infra Investment Managers Pvt Limited
G-5 & 6, Sector-10, Dwarka, New Delhi, 110075
Tel No. 011- 25074100/200 Extn 1524
E mail : mriduldubey@nhai.org
Website: <http://www.nhai.gov.in>

1.6 Schedule of Bidding Process

The Authority shall endeavor to adhere to the following schedule:

Sl. No.	Description of Events	Date
1	Last date & time of availability of RFP document for downloading	15/09/2025 upto 13.00 Hrs
2	Bid due date (Last date for bid submission)	15/09/2025 upto 13.00 Hrs
3	Opening of Financial bids	16/09/2025 at 15.00 Hrs
4	Letter of Award (LOA)	Within 3 days from the date of opening of the Financial Bids
5	Validity of proposals	120 days from Bid Due Date.

Section 2. Instructions to the Bidders

2.1 Introduction

- 2.1.1 The National Highways Authority of India (NHAI) intends to establish a Public Infrastructure Investment Trust (Public InvIT) in accordance with the applicable guidelines issued by the Securities and Exchange Board of India (SEBI). NHAI will act as the Sponsor of the proposed Public InvIT and will raise funds through this structure to facilitate infrastructure development.

In this regard, M/s Raajmarg Infra Investment Managers Private Limited (RIIMPL) has been incorporated on 22.08.2025 and shall be appointed as the Investment Manager for the proposed Public InvIT.

- 2.1.2 Accordingly, Raajmarg Infra Investment Managers Private Limited (RIIMPL) invites Bids from Chartered Accountant (CA) firms that are empaneled with the National Highways Authority of India (NHAI) vide circular no. NHAI/F&A/BOT/CA/11019/27/e-38158 dated 03.07.2023 [Annex-1] for providing services as First Statutory Auditor for FY 2025-26 as per Section 139(1) of the Companies Act, 2013 for the Investment Manager (RIIMPL).

The Statutory Auditor shall be appointed for an initial period of one year, which may be extended further for up to two additional years (one year at a time) solely at the discretion of the management, on mutually agreed terms and conditions.”

2.2 Amendment of RFP Documents

- 2.2.1 At any time before the submission of Bids, RIIMPL may amend the RFP by issuing an addendum in writing or by standard electronic means. The addendum shall be uploaded on the website <https://etenders.gov.in> or nhai.gov.in which will be binding on all participating bidders. To give Bidders reasonable time in which to take an amendment into account in their Bids RIIMPL may, if the amendment is substantial, extend the deadline for the submission of Bids.

2.3 Submission of proposal

The proposal shall be submitted as indicated below:-

- 2.3.1.1 Financial Proposal in the manner and format as prescribed in Section 4 - Form of Financial Bid. Please note that proposals with any condition will be summarily rejected.
- 2.3.1 Your proposal shall remain valid for 120 days thereafter. The proposal should be signed by the bidding firm's partner or any other person duly authorized by the firm as mentioned in point 2.11.1. No proposal will be entertained after the due time and date, as stated above.
- 2.3.2 RIIMPL reserves the right to accept or reject any or all the offers received without assigning any reason. For any clarification, you may feel free to contact the undersigned.

2.3.3 RIIMPL reserves the right to terminate the mandate to Auditor by giving 15 days prior notice in writing at any point of time.

2.4 Modification/ Substitution/Withdrawal of Bids.

2.4.1 The bidder may modify or withdraw their Financial bids through e-Tendering portal before the Bid Due Date. No Financial Bid may be modified after Bid Due Date. Withdrawal or modification of Financial Bids between the Bid Due Date and Expiration of Bid validity shall result into disqualification on the bidding process

2.4.2 Any alteration/modification in the Bid or additional information supplied subsequent to the Bid Due Date, unless the same has been expressly sought for by RIIMPL, shall be disregarded.

2.5 Opening of the Bids

2.5.1 Financial Bid of non-responsive Bidders shall not be opened.

2.5.2 The Financial Bids of bidders who are not empanelled with the National Highways Authority of India (NHAI) in accordance with Circular No. NHAI/F&A/BOT/CA/11019/27/e-38158 dated 03.07.2023 [Annex-1] shall be summarily rejected.

2.5.3 No Bidder shall contact RIIMPL on any matter relating to its Bid from the time of the Bid opening to the time the Contract is awarded. If any Bidder wishes to bring additional information to the notice of RIIMPL, it should do so in writing at the address prescribed in the Notice Inviting Tender.

2.6 Prior to evaluation of the Bids, the RIIMPL shall determine as to whether each Bid is responsive to the requirements of this RFP document. A Bid will be declared non-responsive in case:

- (a) If a Bidder submits more than one Bid against this RFP
- (b) The bid submissions are incomplete/ inadequate to the requirements of the RFP Documents.
- (c) In case digital signatory are not the same as partner of the bidding firm or if the authority letter is not provided as per Point 2.11.1 of this Section.
- (d) If a Bidder submits a conditional Bid or makes changes in the terms and conditions given in this RFP document
- (e) Failure to comply with all the requirements of RFP document by a Bidder
- (f) If the Bid is not submitted in the formats prescribed in the RFP document
- (g) If any requisite document/ certificate is not in the prescribed format the same shall not be considered while evaluating the bids and the same may lead to Bid being declared as non-responsive.
- (h) A Bid valid for a period of time shorter than prescribed in the RFP document.

2.7 Conflict of Interest.

2.7.1 Bidders at all times shall provide professional, objective, and impartial advice and at all times hold the RIIMPL's and proposed Public InvIT interests paramount, strictly avoid conflicts with other assignments or their own corporate interests and act without any consideration for future work.

2.8 Fraud & Corruption.

2.8.1 Applicants would be required to observe the highest standard of ethics during the selection and execution of such work. In pursuance of this policy, the RIIMPL, defines

2.8.1.1 “corrupt practice” means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution; and

2.8.1.2 “fraudulent practice” means a misrepresentation of facts in order to influence a selection process or the execution of a contract to the detriment of the RIIMPL, and includes collusive practices among bidders (prior to or after submission of proposals) and to deprive the RIIMPL of the benefits of free and open competition.

2.8.2 RIIMPL will reject a proposal for appointment if it determines that the bidder recommended for engagement has engaged in corrupt or fraudulent activities in competing for the work in question;

2.8.3 RIIMPL will declare a bidder ineligible, either indefinitely or for a stated period of time, to be engaged if it at any time determines that the bidder has engaged in corrupt or fraudulent practices in the bidding process for engagement for the subject work.

2.8.4 The bidder declared ineligible for corrupt and fraudulent practices by RIIMPL in accordance with the above paras shall not be eligible for selection.

2.9 Consortium of Bidders is not allowed.

2.10 Selection Criteria

2.10.1 For evaluating the Financial Proposal, the “Annual Fees” for the Financial year 2025-26 will be considered. The bidder with the least financial quote(i.e L1 Bidder) would be awarded the assignment.

2.10.2 In the event that two or more bidders quote the same fee and are ranked as the Lowest Bidder (L1), the bidder with greater experience on the closing date of this Bid (in terms of number of years) shall be awarded the work.

2.11 Documents to be submitted online along with the financial bid, duly signed by the bidding firm's Partner/authorized representative of the bidder.

2.11.1 Either an authorization letter should be provided or the documents should be duly signed by the Bidding firm's partner.

- 2.11.2 Bid Security Declaration as per the format provided in Annex [2].
- 2.11.3 Undertakings in the format provided in the RFP as per the format provided in Annex [3].
- 2.11.4 Valid certificate issued by the ICAI towards peer review.
- 2.11.5 General T&C agreement will be signed separately.

2.12 Dispute Resolution

- 2.12.1 Any dispute arising out of the RFP, which cannot be amicably settled between the parties, shall be referred to arbitration in accordance with the Arbitration and Conciliation Act, 1996 through a sole arbitrator. Sole arbitrator shall be appointed mutually by both parties, failing which, appointment shall be made in accordance with the Arbitration & Conciliation Act, 1996. The venue of the arbitration shall be at New Delhi.

Section 3:- Scope of work

Performing obligations and responsibilities of the Auditor in accordance with the InvIT Regulations including but not limited to:

- Conducting Audit of the financial statements of RIIMPL for financial year 2025-26, in accordance with the Indian Accounting Standards (“Ind AS”), Companies Act 2013, as amended, SEBI (Infrastructure Investment Trusts) Regulations, 2014, as amended and any other relevant guidance/directions issued by ICAI in this context and issue the audit report based on the accounts examined after taking into account the relevant accounting and auditing standards;
- Limited review of Quarterly financial results including review of statutory compliances as per provisions of Companies Act, 2013.
- Annual Tax Audit as per the provisions of the Income Tax Act.
- Review of Internal Financial Control framework (IFC) of the RIIMPL including testing of design and operative effectiveness of IFC.
- Other certificates and confirmations as may be required.

Section 4:- Form of Financial Proposal

(On the letter head of the bidder)

Financial Proposal

From (Name & Address of the bidder)

To
The Chief Financial Officer
Raajmarg Infra Investment Managers Pvt Limited
G 5 & 6, Sector 10,
Dwarka,
New Delhi

**Sub : Request for Proposal (“RFP”) for the appointment of First
Statutory Auditor to M/s Raajmarg Infra Investment Managers
Private Limited (RIIMPL) created by NHAI**

Financial quote must be submitted in the following manner (as given below) :-

Particulars		Amount in Rs. (Exclusive of applicable taxes)
Annual fees for audit work (as per scope of work) to be done for the financial year starting from 22.08.2025 to 31.03.2026	In Figures	
	In Words	

Name & Signature of Auditor's Authorized Signatory/ Partner

Date:

Notes for the bidder

1. Minimum amount of fee to be quoted is Rs. 1.
2. RIIMPL shall not be made liable to increase any payment (gross up), reimburse / indemnify for any costs or expenses in respect of a FATCA deduction on account of payments to the lender and / or the facility agent.
3. All the sums payable shall be subject to deduction of applicable taxes.
4. The selected bidder shall have to sign the integrity pact in the format to be provided by RIIMPL if the value of quoted fees exceeds the prescribed threshold under CVC guidelines.
5. Fee shall include all costs associated with the Assignment, including but not limited to (a) remuneration of staff and (b) costs such as traveling, boarding, lodging, local conveyance, services and office equipment, insurance, printing of documents, surveys; and training, etc. **However, GST/ any other tax as applicable shall be reimbursed by RIIMPL separately on production of proof of payment.**
6. General T&C agreement will be signed separately.



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय, भारत सरकार)

National Highways Authority of India

(Ministry of Road Transport and Highways, Government of India)

गो-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली - 110 075 • G-5 & 6, Sector-10, Dwarka, New Delhi-110075

दूरभाष/Phone : 91-11-25074100 / 25074200



NHAI/F&A/BOT/CA/11019/27/e-38158

Dated: 03.07.2023

CIRCULAR

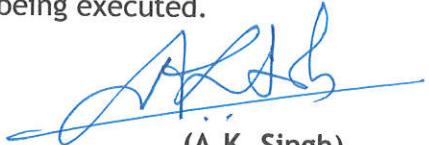
Subject: Empanelment of Chartered Accountants Firms for appointment as Statutory Auditors/Additional Auditors/Concurrent Auditor for all PPP projects being undertaken by NHAI - reg.

Ref.: Circular No. NHAI/F&A/BOT/CA/11019/27/e-38158 dated 14.11.2022.

With the approval of Competent Authority, names of 29 nos. of eligible Chartered Accountants firms have been added to the existing list of 132 CA firms. With this addition, total 161 nos. of CA firms empanelled for appointment as Statutory Auditors / Additional Auditor / Concurrent Auditor for all PPP projects being undertaken by NHAI. A State wise consolidated list of these 161 firms is enclosed (Annexure-I). List indicating the addresses of these firms is also enclosed (Annexure-II).

Technical Division under their control may appoint as Statutory Auditors/Additional Auditor/Concurrent Auditor from this consolidated list only.

To ensure proper distribution of audit assignment, audit firms suggested to the Concessionaire should have their offices in the State/adjacent State where the project is being executed.



(A.K. Singh)
CGM (Finance)

Encl.: As above.

Copy to: 1. All CGMs/GMs at HQ
 2. Web-Admn for uploading the Circular on NHAI Web-site.
 3. PS to Member (Fin) for information

**State wise list of Chartered Accountants empaneled for appointment as Statutory
Auditors/Additional Auditors/ Concurrent Auditor for all PPP projects being undertaken
by NHAI.**

S.No.	Name of the State	Name of the Firm	Adjacent State
1	Andhra Pradesh & Telangana	M/s YCRJ & Associates M/s R. Subramanian and Company LLP M/s CVS. Balachandra Rao & CO. M/s S K Patodia & Associates M/s Komandoor & Co. LLP M/s M K Aggarwal & CO M/s MKPS & Associates M/s M.K. Dandeker & CO M/s Raju & Prasad M/s T R Chadha & CO LLP M/s Sagar & Associates M/s Kalyana & CO M/s J Singh & Associates M/s A. John Moris & Co. M/s APT & CO LLP M/s A.R Sulakhe & Co. M/s V. Singhi & Associates M/s Sarath & Associates M/s MSPR & Co M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s M. Bhaskara Rao & Co. M/s Suresh Surana & Associates LLP M/s MSKA & Associates	Maharashtra Karnataka Tamil Nadu Odisha Chhattisgarh
2	Bihar	M/s S K Patodia & Associates M/s Jaiswal Brajesh & CO M/s Todi Tulsiyan & CO M/s Raj Har Gopal & CO M/s J Singh & Associates M/s KRA & CO M/s APT & CO LLP M/s G.K. Sureka & CO M/s Komandoor & Co. LLP M/s J. N. Gupta & Co. M/s J. Gupta & Co. LLP M/s A K Salampuria & Associates M/s Anil Mihir & Associates	Uttar Pradesh Jharkhand West Bengal
3	Chhattisgarh	M/s S K Patodia & Associates M/s MKPS & Associates M/s Bamb Taori & CO M/s S. L. Chhajed & CO LLP M/s PSMG & Associates M/s J. N. Mital & CO M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP	Uttar Pradesh Madhya Pradesh AP/Telangana Maharashtra Odisha Jharkhand



		M/s SBA & Company M/s A.D.B. & Co. M/s APAS & Co. LLP M/s J. N. Gupta & Co. M/s V. K. Ladha & Associates M/s J. Gupta & Co. LLP M/s SBA and Company M/s Keshri & Associates	
4	Delhi	M/s Vinod Singhal & Co LLP M/s YCRJ & Associates M/s Agarwal & Saxena M/s Sanjay Deep and Associates M/s R. Subramanian and Company LLP M/s S. K. Mittal & Co. M/s S K Patodia & Associates M/s Nangia & CO LLP M/s P V R N & CO M/s M K Aggarwal & CO M/s S.N. Nanda & CO M/s MKPS & Associates M/s V. Sankar Aiyar & CO M/s S. R. Goyal & CO M/s JLN US & CO M/s S. P. Chopra & CO M/s S. L. Chhajed & CO LLP M/s Gupta Nayar & CO M/s V. K. Jindal & CO M/s Mahesh C. Solanki & CO M/s Kumar Vijay Gupta & CO M/s T R Chadha & CO LLP M/s Avanish K. Rastogi & Associates M/s V.K. Dhingra & CO M/s Sanjeev S Gupta & Associates M/s Raj Har Gopal & CO M/s PSMG & Associates M/s A. R. & CO M/s APRA & Associates LLP M/s Luthra & Luthra LLP M/s J. N. Mital & CO M/s Grewal & Singh M/s J Singh & Associates M/s D.C.G & CO M/s K G Somani & CO LLP M/s DNA & CO M/s A. John Moris & Co. M/s KRA & CO M/s Chandra Gupta & Associates M/s ASA & Associates LLP M/s Ravi Rajan & CO LLP M/s AMAA & Associates M/s SSPJ & CO M/s SARC & Associates M/s APT & CO LLP M/s BRISKA & Associates M/s S.S. Periwal & CO	Haryana Uttar Pradesh



		M/s Gianender & Associates M/s G.K. Sureka & CO M/s PIPARA & CO LLP M/ s DOOGAR & Associates M/s Komandoor & Co. LLP M/s Davinder Pal Singh & CO M/s MGB & CO LLP M/s SBA & Company M/s D.K.Chhajer & Co M/s KASG & Co. M/s Dinesh Jain & Associates M/s Kansal Singla & Associates M/s Rajiv Goel & Associates M/s PVAR & Associates M/s V. Singhi & Associates M/s Singh Agarwal & Associates M/s O .P. Bagla & Co. LLP M/s CNK & Associates LLP M/s Gandhi Minocha & Co. M/s APAS & Co. LLP M/s Rajvanshi & Associates M/s Shiromany Tyagi & Co M/s Asija & Associates LLP M/s Suresh Chandra & Associates M/s M.C. Bhandari & Co. M/s Sarath & Associates M/s Kishore & Kishore M/s Jagdish Chand & Co. M/s UCC & Associates LLP M/s Dhawan & Co. M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s Vinod Ajay & Associates M/s Shiv & Associates M/s J. Gupta & Co. LLP M/s Lochan & Co. M/s Raghu Nath Rai & Co. M/s M.K. Aggarwal & Co M/s SBA and Company M/s A.H.P.N. & Associates M/s V. V. Bhalla & Co. M/s KGRS & Co. M/s S. K. Misra & Gujrati M/s Rao & Emmar	
5	Goa	M/s Vinod Singhal & Co LL	Maharashtra Karnataka
6	Gujarat	M/s Vinod Singhal & Co LLP M/s S K Patodia & Associates M/s Manubhai & Shah LLP M/s S. R. Goyal & CO M/s JLN US & CO M/s M.K. Dandeker & CO M/s Dhirubhai Shah & CO LLP M/s Ashok Chhajed & Associates	Rajasthan Madhya Pradesh Maharashtra



		M/s Mahesh C. Solanki & CO M/s Todi Tulsyan & CO M/s J. N. Mital & CO M/s J Singh & Associates M/s K G Somani & CO LLP M/s A. John Moris & Co. M/s SSPJ & CO M/s APT & CO LLP M/s PIPARA & CO LLP M/s Komandoor & Co. LLP M/s T R Chadha & CO LLP M/s SBA & Company M/s Sharp & Tannan M/s H.K. Shah & Co. M/s A.R Sulakhe & Co. M/s V. Singhi & Associates M/s CNK & Associates LLP M/s Rajvanshi & Associates M/s L.S. Nalwaya & Co. M/s UCC & Associates LLP M/s J. N. Gupta & Co. M/s J.K. Sarawgi & Co. M/s J. Gupta & Co. LLP M/s SBA and Company M/s Suresh Surana & Associates LLP M/s Bhuta Shah & Co. LLP	
7	Haryana	M/s Vinod Singhal & Co LLP M/s Sanjay Deep and Associates M/s Nangia & CO LLP M/s Tasky Associates M/s MKPS & Associates M/s JLN US & CO M/s S. P. Chopra & CO M/s Kumar Vijay Gupta & CO M/s T R Chadha & CO LLP M/s V.K. Dhingra & CO M/s Brahmayya & CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s A. R. & CO M/s APRA & Associates LLP M/s J. N. Mital & CO M/s Grewal & Singh M/s K G Somani & CO LLP M/s DNA & CO M/s Chandra Gupta & Associates M/s KRA & CO M/s AMAA & Associates M/s SSPJ & CO M/s SARC & Associates M/s APT & CO LLP M/s S.S. Periwal & CO M/s Gianender & Associates M/s Komandoor & Co. LLP M/s Davinder Pal Singh & CO	Himachal Pradesh Punjab Rajasthan Uttar Pradesh Delhi



		M/s Kansal Singla & Associates M/s Rajiv Goel & Associates M/s O.P. Bagla & Co. LLP M/s Gandhi Minocha & Co. M/s Shiromany Tyagi & Co M/s UCC & Associates LLP M/s J.K.Sarawgi & Co. M/s Shiv & Associates M/s V. K. Ladha & Associates M/s S.B. Billimoria & Co. LLP M/s A.H.P.N. & Associates M/s V. V. Bhalla & Co. M/s P L Tandon & Co. M/s MSKA & Associates	
8	Himachal Pradesh	M/s Raj Har Gopal & CO M/s APRA & Associates LLP M/s Gianender & Associates M/s J.K.Sarawgi & Co.	Jammu & Kashmir, Punjab, Haryana Uttar Pradesh Uttarakhand
9	Jammu & Kashmir	M/s Hem Sandeep & CO M/s KRA & CO M/s APT & CO LLP M/s Vinod Singhal & Co LLP	Punjab Himachal Pradesh
10	Jharkhand	M/s S K Patodia & Associates M/s V. Rohatgi & CO M/s Jaiswal Brajesh & CO M/s V. K. Jindal & CO M/s Avanish K. Rastogi & Associates M/s J. N. Mital & CO M/s KRA & CO M/s APT & CO LLP M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s KASG & Co. M/s V. Singhi & Associates M/s J. N. Gupta & Co. M/s S Jaykishan M/s Keshri & Associates	Bihar Uttar Pradesh West Bengal Chhattisgarh Odisha
11	Karnataka	M/s YCRJ & Associates M/s Murali & Venkat M/s R. Subramanian and Company LLP M/s S K Patodia & Associates M/s Nangia & CO LLP M/s Komandoor & Co. LLP M/s MKPS & Associates M/s V. Rohatgi & CO M/s SBA Associates M/s M.K. Dandeker & CO M/s P. Chandrasekar LLP M/s S. L. Chhajed & CO LLP M/s Gupta Nayar & CO M/s T R Chadha & CO LLP M/s Sanjeev S Gupta & Associates	AP/Telangana Maharashtra Kerala Tamil Nadu Goa



		M/s Raj Har Gopal & CO M/s PSMG & Associates M/s DNA & CO M/s A. John Moris & Co. M/s Gianender & Associates M/s Sharp & Tannan M/s V. Singhi & Associates M/s CNK & Associates LLP M/s Asija & Associates LLP M/s Kishore & Kishore M/s Chaturvedi & Shah LLP M/s J. N. Gupta & Co. M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s Rao & Emmar M/s Suresh Surana & Associates LLP M/s GURU AND JANA M/s MSKA & Associates	
12	Kerala	M/s J Singh & Associates M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s J. N. Gupta & Co.	Karnataka Tamil Nadu
13	Maharashtra	M/s Vinod Singhal & Co LLP M/s YCRJ & Associates M/s Murali & Venkat M/s R. Subramanian and Company LLP M/s S K Patodia & Associates M/s Nangia & CO LLP M/s S K Agrawal & CO.LLP M/s S.N. Nanda & CO M/s MKPS & Associates M/s V. Sankar Aiyar & CO M/s S. R. Goyal & CO M/s JLN US & CO M/s Raju & Prasad M/s Mukund M. Chitale & CO M/s D. R. Mohnot & CO M/s S. P. Chopra & CO M/s S. Bhandari & CO LLP M/s S. L. Chhajed & CO LLP M/s Mahesh C. Solanki & CO M/s T R Chadha & CO LLP M/s Avanish K. Rastogi & Associates M/s S. N.Gupta & Associates M/s MGB & CO LLP M/s Rodi Dabir &CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s J. N. Mital & CO M/s J Singh & Associates M/s K G Somani & CO LLP M/s DNA & CO	Goa Gujrat Madhya Pradesh Karnataka AP/Telangana Chhattisgarh



		M/s A. John Moris & Co. M/s SARC & Associates M/s APT & CO LLP M/s Gianender & Associates M/s PIPARA & CO LLP M/s Komandoor & Co. LLP M/s Davinder Pal Singh & CO M/s SBA & Company M/s Manubhai & Shah LLP M/s Sharp & Tannan M/s H.K. Shah & Co. M/s Kansal Singla & Associates M/s S. C. Bapna & Associates M/s A.R Sulakhe & Co. M/s V. Singhi & Associates M/s CNK & Associates LLP M/s Rajvanshi & Associates M/s Asija & Associates LLP M/s G J Nigam & Co. M/s M.C. Bhandari & Co. M/s B.N. Kedia & Co. M/s Sarath & Associates M/s Chaturvedi & Shah LLP M/s L.S. Nalwaya & Co. M/s UCC & Associates LLP M/s J. N. Gupta & Co. M/s J.K. Sarawgi & Co. M/s Khandelwal Kakani & Co. M/s Shiv & Associates M/s V. K. Ladha & Associates M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s SBA and Company M/s Gokhle & Sathe M/s Sarda & Pareek LLP M/s M. Mehta & Co. M/s Suresh Surana & Associates LLP M/s Bhuta Shah & Co. LLP M/s Ratan Rathi & Co. M/s MSKA & Associates	
14	Madhya Pradesh	M/s Vinod Singhal & Co LLP M/s S K Patodia & Associates M/s Dassani & Associates M/s SBA & Company M/s JLN US & CO M/s S. L. Chhajed & CO LLP M/s Mahesh C. Solanki & CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s J Singh & Associates M/s KRA & CO M/s Chandra Gupta & Associates M/s BRISKA & Associates M/s Komandoor & Co. LLP	Gujarat Rajasthan Uttar Pradesh Maharashtra Chhattisgarh



		M/s R. Shah & Co. M/s Mishra Tiwari & Associates M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s Khandelwal Kakani & Co. M/s V. K. Ladha & Associates M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s SBA and Company M/s M. Mehta & Co.	
15	Odisha	M/s Komandoor & Co. LLP M/s MKPS & Associates M/s Vinod Singhal & Co LLP M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s Shiv & Associates M/s Raghu Nath Rai & Co. M/s Laldash & Co. M/s Anil Mihir & Associates M/s Patnaik & Co.	West Bengal, Jharkhand Chhattisgarh AP/Telangana
16	Punjab	M/s Vinod Singhal & Co LLP M/s Sanjay Deep and Associates M/s JLN US & CO M/s S. P. Chopra & CO M/s Davinder Pal Singh & CO M/s V.K. Dhingra & CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s APRA & Associates LLP M/s Grewal & Singh M/s DNA & CO M/s KRA & CO M/s Chandra Gupta & Associates M/s SSPJ & CO M/s SARC & Associates M/s APT & CO LLP M/s S.S. Periwal & CO M/s Komandoor & Co. LLP M/s Kansal Singla & Associates M/s Rajiv Goel & Associates M/s Gandhi Minocha & Co. M/s Rajvanshi & Associates M/s V. V. Bhalla & Co. M/s Surinder Mahajan & Associates	Himachal Pradesh Haryana Jammu & Kashmir Rajasthan
17	Rajasthan	M/s Vinod Singhal & Co LLP M/s Ghiya & CO. M/s S. R. Goyal & CO M/s JLN US & CO M/s D. R. Mohnot & CO M/s S. Bhandari & CO LLP M/s Gupta Nayar & CO M/s Mahesh C. Solanki & CO M/s Raj Har Gopal & CO M/s A. R. & CO	Punjab Haryana Gujarat Madhya Pradesh Uttar Pradesh



		M/s J Singh & Associates M/s K G Soman & CO LLP M/s DNA & CO M/s AMAA & Associates M/s APT & CO LLP M/s S.S. Periwal & CO M/s Komandoor & Co. LLP M/s MGB & CO LLP M/s SBA & Company M/s Manubhai & Shah LLP M/s R. Shah & Co. M/s S. C. Bapna & Associates M/s PVAR & Associates M/s V. Singhi & Associates M/s Rajvanshi & Associates M/s M.C. Bhandari & Co. M/s Gopal Sharma & Co. M/s L.S. Nalwaya & Co. M/s UCC & Associates LLP M/s Dhawan & Co. M/s J. N. Gupta & Co. M/s J.K. Sarawgi & Co. M/s V. K. Ladha & Associates M/s J. Gupta & Co. LLP M/s SBA and Company M/s Gokhle & Sathe M/s A.H.P.N. & Associates M/s PSD & Associates	
18	Tamil Nadu	M/s YCRJ & Associates M/s R. Subramanian and Company LLP M/s Komandoor & Co. LLP M/s V. Sankar Aiyar & CO M/s Elangovan & CO M/s JLN US & CO M/s AR Krishnan & Associates M/s M.K. Dandeker & CO M/s Mahesh C. Solanki & CO M/s T R Chadha & CO LLP M/s Sagar & Associates M/s Brahmayya & CO M/s PSMG & Associates M/s J Singh & Associates M/s K G Soman & CO LLP M/s A. John Moris & Co. M/s Sharp & Tannan M/s H.K. Shah & Co. M/s K. Munusami & Co. M/s CNK & Associates LLP M/s Sarath & Associates M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s Anand and Ponnappan M/s Khicha & Prabhu Kesavan M/s MSKA & Associates	AP/Telangana Karnataka Kerala



19	Uttarakhand	M/s S K Patodia & Associates M/s Nangia & CO LLP M/s Raj Har Gopal & CO M/s A. R. & CO M/s J. N. Mital & CO M/s K G Somani & CO LLP M/s KRA & CO M/s Gianender & Associates M/s Vinod Singhal & Co LLP M/s Asija & Associates LLP M/s UCC & Associates LLP M/s J. N. Gupta & Co.	Uttar Pradesh Himachal Pradesh
20	Uttar Pradesh	M/s Agarwal & Saxena M/s Nangia & CO LLP M/s Reshma & CO M/s JLN US & CO M/s Jaiswal Brajesh & CO M/s S. P. Chopra & CO M/s Habibullah & CO M/s V. K. Jindal & CO M/s Avanish K. Rastogi & Associates M/s S. N. Gupta & Associates M/s Sanjeev S Gupta & Associates M/s Raj Har Gopal & CO M/s PSMG & Associates M/s A. R. & CO M/s Hem Sandeep & CO M/s J Singh & Associates M/s K G Somani & CO LLP M/s DNA & CO M/s G.K. Sureka & CO M/s PARY & CO M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s T R Chadha & CO LLP M/s Dinesh Jain & Associates M/s H.K. Shah & Co. M/s PVAR & Associates M/s Singh Agarwal & Associates M/s O.P. Bagla & Co. LLP M/s Asija & Associates LLP M/s Suresh Chandra & Associates M/s G J Nigam & Co. M/s Kishore & Kishore M/s V. R. Associates M/s UCC & Associates LLP M/s J. N. Gupta & Co. M/s J.K. Sarawgi & Co M/s V. K. Ladha & Associates. M/s Lochan & Co. M/s Raghu Nath Rai & Co. M/s A.H.P.N. & Associates M/s S Jaykishan M/s S. K. Misra & Gujrati	Uttarakhand Himachal Pradesh Haryana Delhi Rajasthan Madhya Pradesh Jharkhand Bihar



		M/s P L Tandon & Co. M/s Rao & Emmar	
21	West Bengal	M/s S K Patodia & Associates M/s S K Agrawal & CO.LLP M/s Komandoor & Co. LLP M/s MKPS & Associates M/s SBA Associates M/s JLN US & CO M/s S. L. Chhajed & CO LLP M/s Todi Tulshyan & CO M/s PSMG & Associates M/s A. R. & CO M/s J Singh & Associates M/s K G Soman & CO LLP M/s DNA & CO M/s Gianender & Associates M/s D.K.Chhajer & Co M/s KASG & Co. M/s Kansal Singla & Associates M/s V. Singhi & Associates M/s M.C. Bhandari & Co. M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s S Jaykishan M/s Keshri & Associates M/s KGRS & Co. M/s Anil Mihir & Associates M/s Suresh Surana & Associates LLP M/s MSKA & Associates M/s B. M. Chatrath & Co. LLP	Bihar Odisha Jharkhand
22	North East Region	M/s S K Patodia & Associates M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s PVAR & Associates M/s V. Singhi & Associates M/s Asija & Associates LLP M/s J. N. Gupta & Co.	West Bengal



Annexure – II

S.No.	Name of the Firm	Address
1	Vinod Singhal & CO LLP	207, 222, IIInd Floor, Ganpati Plaza, M.I. Road, Jaipur - 302001 (Rajasthan) Phone # +91- 141- 4009291,e-mail- vinodsinghal@vsc.co.in
2	YCRJ & Associates	236,Pushpagiri Bhavana, 3rd Floor, 'F' Block, Above SBI Sahakarnagar, Bengaluru – 560092 (Karnataka) Mob. # 8023623395, email-info@ycrjca.com
3	Agarwal & Saxena	D-111, FGF, Pansheel Enclave, New Delhi-110017 Mob. # 9838506093, email-ajay.verma@agasarax.com
4	Sanjay Deep and Associates	Plot No. E-196, Industrial Focal Point Phase-8B, SAS Nagar, Mohali, Punjab-160062 Mob. # 9873100229, email-sanjaydeep61@gmail.com
5	Murali & Venkat	1605A, Ground Floor, 28th Main Road 29th Cross, Banashankari 2nd Stage Bengaluru, Karnataka - 560070 Phone # +91- 080-26714185, e-mail-enkeyca23@gmail.com
6	R. Subramanian and Company LLP	New No. 6, Old No. 36, Krishnaswamy Avenue, Luz Mylapore, Chennai – 600004 (Tamil Nadu) Phone # 044-24992261, e-mail- rs@rscompany.co.in
7	CVS. Balachandra Rao & Co.	4-4-214, Inderbagh, Sultan Bazaar, Hyderabad 500095 Mob. # 9849035315, email-cacvbsbala@gmail.com
8	Ghiya & CO.	Ghiya Hospital Complex, Sector -12, Malviya Nagar, Jaipur – 302017. Phone # +91- 141- 2554483, e-mail-ghiyaandco@yahoo.co.in
9	S. K. Mittal & CO	E-29, South Extension Part-II, New Delhi-110049 Mob. # 9810002943, email-skmittalca@yahoo.co.in
10	S K Patodia & Associates	Shree Shakambhari Corporate Park, Plot No. 156-58, Chakravarti Ashok Complex, Near Cambridge School, JB Nagar, Andheri-East, Mumbai- 400099 Phone # +91- 22- 67079444, e-mail- info@skpatodia.in
11	Nangia & CO LLP	B/27, Soami Nagar, New Delhi 110017 Phone # 0120-2598000, e-mail- chiragnangia@gmail.com
12	S K Agrawal & CO. LLP	The Chambers Suits, 606, 607, 608, 1865, Rajdhani Main Road, Kasba, Opposite Gitanjali Stadium, Kolkata – 700107 Phone # 033- 400089902, e-mail- info@skagrawal.co.in
13	P V R N & CO	2936, Gali No 43 , IIInd Floor, Beadonpura, Sarawati Marg,Karol Bagh, New Delhi-110005 Mob. # 9811305334, email-jindalrahul60@gmail.com
14	Komandoor & Co. LLP	I-504, 7-1-58, 5 th Floor,Divya Shakti Complex, Dharanikaran Road, Hyderabad – 500016 Mob. # 7207057799, email- komandoorco@gmail.com
15	M K Aggarwal & CO	30, Nishant Kunj, Pitampura, Delhi 110034 Mob. # 9899997699, email- atul@mkaic.in
16	Tasky Associates	Minarch Tower, 7 Th Floor, Plot No -4, Sector-44, Gurugram-122002 (Haryana). Mob. # 9769211291, email-sharmamanoj47@rediffmail.com
17	S. N. Nanda & CO	C 43, Pamposh Enclave, Greater Kailash - I, Delhi 110048 Phone # 011- 26227853, e-mail- snnco@snnco.net
18	Reshma & CO	Krishna Niwas, Behind TVS Showroom, Raje Babu Road, Bulandshahr, Uttar Pradesh- 203001 Mob. # 9810371373 email-reshmaandco@gmail.com



19	MKPS & Associates	701, Standford Office Condominium, Near Shoppers Stop, S.V. Road, Andheri, Mumbai 400058 Phone # +91-22-62392666, e-mail- mumbai@mkps.in
20	Dassani & Associates	1-B, Sagar Matha Apartment, 18/7, M.G. Road, Indore – 452001. Phone # 0731-4020801, e-mail- dassanica@gmail.com
21	V. Sankar Aiyar & CO	2 C, Court Chambers, 35 New Marine Lines Mumbai, 400020 (Maharashtra) Phone # 022-22004465, e-mail- mumbai@vsa.co.in
22	SBA Associates	27, Mirza Galib Street, 5 th Floor, Kolkatta, West Bengal 7000016. Mob. # 9845429157, email-san@sbaassociates.in
23	SBA & Company	206, Diamond Trade Centre, Diamond Colony, New Palasia, Indore – 452001. Mob. # 9300099960, email- vikas_jain_ca@hotmail.com
24	V. Rohatgi & CO	1st floor, Sarjana Buiding, 1 Main road, Ranchi – 834001 Phone # 0651-2212714, e-mail- vrcranchi@gmail.com
25	Manubhai & Shah LLP	G-4, Capstone, Opp. Chirag Motors, Sheth Mangaldas Road, Ahmedabad – 380006 Phone # +91-79-2647000, e-mail- info@msglobal.co.in
26	S. R. Goyal & CO	SRG House, 2, M.I. Road Opp. Ganpati Plaza Jaipur – 302001 (Rajasthan) Phone # 0141-4041300, e-mail- deepak@srgoyal.com
27	Bamb Taori & CO	B-36/5, Shailendra Nagar Near Vidhayak Niwas, Raipur – 492001 Phone # 0788-4040540, e-mail-bambtaori.bhilai@gmail.com
28	Elangovan & CO	15, Vasavi Towers, 2nd floor, Annamalai Layout Erode – 638011. Phone # 0424-2216121, e-mail- elangovanandco@gmail.com
29	JLN US & CO	330/348, Third floor, Tower-A, Atlantis K - 10, Opposite Vadodara Central, Baroda – 390023 Mob. # 9426075397, email- abhishek.nagori@jlnus.com
30	AR Krishnan & Associates	Flat # SF-2, Lokesh Towers, No. 37 (Old No. 18), Kodambakkam High Road, Nungambakkam, Chennai, Tamil Nadu– 600034 Phone # 044- 28272555, e-mail- mailtoarkca@gmail.com
31	M K Dandeker & CO	No 185 (Old No. 100), 2nd Floor, Poonamallee High Road, Kilpauk, Chennai - 600010. Mobile # 9843693466 e-mail : kjdandeker@mkdandeker.com
32	Raju & Prasad	401, Diamond House, 4 th Floor, Adj, Amrutha Hills, Punjagutta. Hyderabad –500082. Phone # 040-23410404, e-mail-hyderabad@rajuandprasad.com
33	Mukund M. Chitale & CO	2nd Floor, Kapur House, Paranjape B Scheme Road No. 1 Vile Parle (E), Mumbai – 400057 Phone # 022- 26633500, e-mail- schitale@mmchitale.com
34	Dhirubhai Shah & CO LLP	401/408, Aditya, 4 th Floor, Near Sardar Patel Seva Samaj, Mithakhalo Six road, Ellisbridge, Ahmedabad – 380006 Phone # +91- 079- 26403325, e-mail- info@dbsgroup.in
35	Jaiswal Brajesh & CO	Flat No. 402, 4th Floor, Nagina Complex, Behind AN College, Shivpuri Patna (Bihar) – 800023 Mob. # 7004228096, email- jbcpatna1996@gmail.com
36	Ashok Chhajed & Associates	22, IIInd Floor, City Centre, Swastik Char Rasta, CG Road, Navrangpura, Ahmedabad – 380009. Mob. # 9426492930, email- ashokchhajedandassociates@gmail.com



37	D. R. Mohnot & CO	B-1, Nakshtra Pride, C-35 A, Lajpat Marg, C-Scheme, Jaipur 302001. Phone # +91- 0141- 2379413, e-mail- drmohnot@hotmail.com
38	P. Chandrasekar LLP	S-512-514, Manipal Centre, South Block, 47 Dikenson Road, Bangalore – 560042. Phone # 080- 25585443, e-mail- partner@pchandrasekar.com
39	S. P. Chopra & CO	31-F, Connaught Palace Radial Road No.7, Delhi-110001, Ph. No.0120-4516921 email - spc1949@spchopra.in
40	S. Bhandari & CO LLP	P-7, Tilak Marg, C- scheme, Jaipur – 302005 Phone # +91- 141- 2385241, e-mail- auditors@sbandari.in
41	S. L. Chhajed & CO LLP	R - 12, Maharana Pratap Nagar, Zone - I, Bhopal – 462011 Mob. # 9009044477, email- chhajed_abhay@hotmail.com
42	Habibullah & CO	# 1, Dalibagh Apartments, Butler Road, Lucknow, 226001 Phone # +91- 0522- 4231643, e-mail- info@hcoca.com
43	Gupta Nayar & CO	Office No. 610, Jaksons Crown Heights, Plot no. 3, B1 Twin District Centre, Rohini Sector 10, Delhi 110085 Mob. # 9810200957, email- gncca@yahoo.com#
44	V. K. Jindal & CO	3rd Floor, Shree Gopal Complex, Kutchery Road, Ranchi 834001. Mob. # 9431170442, email- vkjindalandco@gmail.com
45	Mahesh C. Solanki & CO	203, IIInd Floor, CK Fortune House, 157, Zone 1, MP Nagar, Bhopal- 462011. Phone # +91- 731- 2576077, e-mail- info@mcsea.com
46	Davinder Pal Singh & CO	House no. 933,HIG Independent Sector 70, Mohali District SAS Nagar, Punjab Mohalli, 160071 Mob. # 9855125756, email- dpsinghca@yahoo.com
47	M/s Kumar Vijay Gupta & CO	408, New Delhi House, 27,Barakhamba Road, Connaught Place, New Delhi , 110001 Phone # +91- 011- 23314525 , e-mail- dcsvkg@gmail.com
48	T R Chadha & CO LLP	B-30, B Block, Connaught Place, Kuthiala building , Delhi 110001. Phone # 011- 43259900, e-mail- delhi@trchadha.com
49	Avanish K. Rastogi & Associates	Flat no 10 A , 11, Khushnuma Complex, 7 R F Bahadur Ji Marg, Near State Guest House, Lucknow- 226001 Mob. # 9839314918, email- avanishca@yahoo.com
50	V.K. Dhingra & CO	E-1/ 15, Jhandewalan Extension, Delhi 110055 Phone # +91- 011- 23528511, e-mail- info@vkdcoco.com
51	S. N.Gupta & Associates	105/230, Husain Ganj, Phoolbagh, Lucknow – 226001 Mob. # 9120130708, email- ashishgupta4050@gmail.com
52	Sagar & Associates	H.No. 6-3-244/5, Sarada Devi street, prem nagar, Hyderabad – 500004. Phone # 040-23303371, e-mail-sagarandassociated@yahoo.co.in
53	MGB & CO LLP	Peninsula Business park Tower - B 19 GK Marg Lower Parel Mumbai 400013 Phone # +91- 0120- 6876000, e-mail- mgbcoco@mgbcoco.com
54	Todi Tulsiyan & CO	602, Luv Kush Tower Exhibition, Patna – 800001 Phone # +91- 0612- 2320211, e-mail- ttcopatna@gmail.com
55	Brahmayya & CO	48, Masilamani road, Balaji Nagar, Royapettah, Chennai- 600014. Phone # 044 -28131128, e-mail- suneel@brahmayya.com
56	Rodi Dabir & CO	282, Kapish House, 2nd floor, Near Chhota Lahori Square, Opp. Punit Super Bazar, Khare Town, Dharampeth, Nagpur 440010. Phone # +91- 0712 -2542108, e-mail- rodidabir@rediffmail.com



57	Kalyana & CO	3-6-520, Unit NO 204, 2nd Floor, Ashoka Scintilla, Opp to KFC, Himayat Nagar, Hyderabad 500029 Mob. #9848036508, email- kncteam@gmail.com
58	Sanjeev S Gupta & Associates	Khalsa Street in front of Ashu Travels, Civil Lines, Moradabad, 244001 Mob. # 8800989278, email- ssg_ca@rediffmail.com
59	Raj Har Gopal & CO	412, Ansal Bhavan, 16, Kasturba Gandhi Marg, New Delhi 110001 Mob. # 9810133967, email- rajhargopal1@hotmail.com
60	PSMG & Associates	206/ 207 B, Jagdamba Tower, Commercial Complex, 13 Preet Vihar, Delhi 110092 Mob. # 9958709723, email- info@psmg.co.in
61	A. R. & CO	A - 403, Gayatri Apartments, Plot No. 27, Airlines Group Housing society. , Sector 10, Dwarka, New Delhi 110075 Mob. # 9810195084, email- ar_co1981@yahoo.co.in
62	Hem Sandeep & CO	Phase 1, Sidco Complex, Near Cidco office Jammu tavi, 181133 Mob. # 9818478888, email- hemsandeep1989@gmail.com
63	APRA & Associates LLP	379 Third Floor Aggarwal Millenium Tower 2 Delhi, 110034 Mob. # 9811277697, email- caashokgupta.apra@gmail.com
64	Luthra & Luthra LLP	A 16/9, Vasant Vihar, New Delhi 110057 Phone # +91- 011 -42591800, e-mail- delhi@llca.net
65	J. N. Mital & CO	J - 85, 2nd Floor,Gulati Complex, Rajouri Garden, Delhi 110027. Phone # +91- 011 - 41447118, e-mail- jnmitalco@rediffmail.com
66	Grewal & Singh	699, Sector - 43 A Chandigarh, 160036 Phone #011-41104791. e-mail- mail@cagrewalsingh.com
67	J. Singh & Associates	505/506/507, HUBTOWN Viva, Western Exp Highway between and near Shankarwadi, Between Andheri and Jogeshwari (East), Mumbai 400060. Phone # 022 - 66994618, e-mail- ca_jsingh@rediffmail.com
68	D.C.G & CO	4819, Mathur Lane, 24, Ansari Road, Darya Ganj, Delhi 110002. Phone # 011-23260384, e-mail-dcgcomp@gmail.com
69	K G Somani & CO LLP	3/15, Asaf Ali Road , 4 th Floor, Delhi 110002 Phone # +91- 011 – 41403938. e-mail- office@kgsomani.com
70	DNA & CO	C-9/92, First Floor, Sector -8, Rohini, Delhi 110085 Phone # +91- 011 - 42283512, e-mail- info@dnaglobal.in
71	A. John Moris & Co.	#5 Lakshminipuram, First Street, Deivasigamani Road, Behind Music Academy, Royapettah, Chennai-600014 (Tamil Nadu). Mob. # 9904954005, email- manthanchawat@ajohnmoris.com
72	KRA & CO	Ist Floor, Shri Raj Complex,Opposite Nagri Bus Stand, Kathua, Jammu – 184101 Mob. # 9871434136, email- prashant.kwatra@kra.co.in
73	Chandra Gupta & Associates	F-476, Sarita Vihar, Delhi 110076 Mob. # 9312577751, email- cgadelhi@gmail.com
74	ASA & Associates LLP	81/1, Third Floor, Adchini, Aurobindo Marg, Delhi 110017 Phone # 011 - 41009999, e-mail- parveen.kumar@asa.in
75	Ravi Rajan & CO LLP	505-A,,5th floor, Rectangle 1 , District centre, Saket 110017 Phone # 011 - 40548860, e-mail- ravirajan@sravigroup.com



76	AMAA & Associates	UG-2, 17A/56, Triven Plaza, Wea, Karol Bagh, Delhi 110005. Phone # 011 - 47057628, e-mail- mukesh@amaa.in
77	SSPJ & CO	105, Roots Tower, 7, Laxmi Nagar, Delhi 110092 Mob. # 9654887723, email- sheetal@spjca.in
78	SARC & Associates	D-191 Okhla Industrial Estate Phase - 1 , New Delhi 110020 Phone # 011 - 46601070, e-mail- gurugram@sarcmail.in
79	APT & CO LLP	A-2/36, IIrd floor, Safdarjung Enclave, Delhi 110029 Phone # +91- 011 - 41345046, e-mail- avinash@aptllp.com
80	BRISKA & Associates	E/7/574, Area Colony, Opposite 1100 Quarters, Bhopal, 462016 Phone # 0755 - 2462467, e-mail- lkmandcobpl@gmail.com
81	S.S. Periwal & CO	J-45, Basement opposite Mother Dairy, Viaks Puri, Delhi 110018 Mob. # 9417240316, email- ssperiwal73@gmail.com
82	Gianender & Associates	Plot No. 6, Site No. 21, Geeta mandir Marg, New Rajinder Nagar, Delhi 110060 Phone # +91- 011 - 42412008, e-mail- gka_ma@yahoo.com
83	G.K. Sureka & CO	104, Baidyanath Palace, Jagdeo Path, Bailey Road, Pillar No. 10, Patna-800014 Phone # +91- 011 - 41100685, e-mail- javed@gksureka.com
84	PIPARA & CO LLP	Pipara Corporate House, Near Gruh Finance, Netaji Marg, Law Garden, Ahmedabad- 380 006 Phone # +91- 079 - 40370370, e-mail- info@pipara.com
85	DOOGAR & Associates	13, Community Centre, East of Kailash, Dehli-110065 Phone # +91- 011 - 26472557, e-mail- admin@doogar.com
86	PARY & CO	A-603, 2nd Floor, Sector - 46, Noida-201303 (UP) Mob. # 9999767040, email- yogeshmalik@paryca.in
87	M/s D.K.Chhajer & Co	Nilhat House, 11, R.N. Mukherjee Road, Ground Floor, Kolkata – 700001 Mob : 033- 22627280 E-mail id : dkchhajer@gmail.com
88	M/s Sharp & Tannan	Parsn Manere, Block A-4, 3rd Gloor, 602 Anna Salai, Chennai-600 006. Mob : 91-44-28274368 E-mail id : chennai@sharpandtannan.com
89	M/s R. Shah & Co.	432, Jasmine, New Minal Residency, J. K. Road, Bhopal- 462023. Mob : 9887514060 E-mail id : auditor4u@gmail.com
90	M/s KASG & Co.	2nd floor, Shree Laxmi Complex, Shastri Nagar, Dhanbad - 826001, Jharkhand. Mob : 9431120134 E-mail id : kasghodhanbad@gmail.com
91	M/s Dinesh Jain & Associates	A-115, 2nd floor, Main Vikas Marg, Shakarpur, Delhi- 92(Near Laxmi Nagar Metro Station Pillar No. 33-34) Mob : 9810092750 E-mail id : dkjain440@gmail.com
92	M/s H.K. Shah & Co.	403/404, 4th Floor, SARAP Complex, Opp Navjivan Press, Ashram Road, Income Tax, Ahmedabad-380014 Mob : 9909919785 E-mail id : hkshahandco@gmail.com
93	M/s Kansal Singla & Associates	SCO 80-81, 3rd floor, Sector-17C, Chandigarh-160017 Mob : 9872500342 E-mail id : caskarora@cakansalsingla.com
94	M/s S. C. Bapna & Associates	414, Hubtown Viva, Western Express Highway, Shakanwadi, Jogeshwari (E) , Mumbai- 400060 Mob : 022-28386765. E-mail id : mumbai@scbapna.in



95	M/s A.R Sulakhe & Co.	Anand Apartment, 1180/2, Shivajinagar, Pune-411005 Mob : 9822012083. E-mail id : admin@arsulakhe.com
96	M/s Rajiv Goel & Associates	SCO, 823-824, 1st Floor, Sector-22A, Chandigarh -160022 Mob : 0712-4644607. E-mail id : rgaca91@gmail.com
97	M/s A.D.B. & Co.	1st floor, Mahavir Gaushala Complex, K.K. Road, Moudhapara, Raipur 492001 (CG) Mob : 0771- 2524621. E-mail id : adbcacs@gmail.com
98	M/s PVAR & Associates	WZ-248, Plot No. 7, Inderpuri, New Delhi-110012 Mob :0120-2790454. E-mail id : pvarassociates@gmail.com
99	M/s K. Munusami & Co.	A-1, Ground Floor, Cauvery Apartments, Door No. 14/2, Brindavan Street, Mylapore, Chennai-600004 Mob : 91-44-28269919. E-mail id : kmcochennai@gmail.com
100	M/s V. Singhi & Associates	Ground Floor, Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata- 700001. Mob :8652183516 . E-mail id : mukund.garodia@vsinghi.com
101	M/s Singh Agarwal & Associates	30,Akshat NG-1, 1st Floor, Corporation Bank Building,Ashok Marg, Near Gomti Bridge, Lucknow- 226001 (UP). Mob : 9415002846 E-mail id :mukesh.saa@gmail.com
102	M/s O.P. Bagla & Co. LLP	B-225, 5th Floor, Okhla Phase-1, Okhla Industrial Area, Near Crwon Plaza, Delhi-110020. Mob : 011-47011850 E-mail id :admin@opbco.in
103	M/s CNK & Associates LLP	3rd Floor, Mistry Bhawan, Sir Dinshaw Vachha Road, Churchgate, Mumbai- 400020. Mob :91-22-66230600 E-mail id :mukesh@cnkkhandwala.com
104	M/s Gandhi Minocha & Co.	B-6, Shakti Nagar Extension, Near Laxmi Bai college, Delhi- 1100052 Mob :0171-2652642 E-mail id :gandhica@yahoo.com
105	M/s APAS & Co. LLP	B-35/5, 2nd Floor, Krishna Ranjan Building, Shailendra Nagar, Raipur (CG). Mob :0771-4032292 E-mail id :apas@apas.co.in
106	M/s Rajvanshi & Associates	H-15, Chitrangan Marg, C-Scheme, Jaipur - 302 001 Rajasthan. Mob : 9509777241 E-mail id :rajvanshica@gmail.com
107	M/s Shiromany Tyagi & Co	18, Netaji Subhash Marg, Darya Ganj, New Delhi-110002 Mob : 91-11-23263741. E-mail id : staconsml8@gmail.com
108	M/s Asija & Associates LLP	1st Floor, 34/5 Gokhle Marg, Lucknow-226001, UP Mob :0522-4004652. E-mail id : asija.associates@icai.org
109	M/s Suresh Chandra & Associates	106-112B, Devika Tower, 6, Nehru Place, New Delhi- 110019. Mob : 011-47069670. E-mail id : sca_ca_co@yahoo.com
110	M/s G J Nigam & Co.	38/26,KHA, First Floor, Solitaire Heights, Opposite Gauri Appartments, Meera Bai Marg, Lucknow - 226001 Mob :91-522-4235593. E-mail id : gjnigamlko@gmail.com
111	M/s Mishra Tiwari & Associates	Hare Govind Complex, 212, IIInd Floor, Zone-I M.P. Nagar, Bhopal-462011. Mob :0755-2552405 E-mail id : casanjaykmishra@gmail.com
112	M/s M.C. Bhandari & Co.	4, Synagogue Street, 2nd Floor, Suit No. 205, Kolkata-700 001. Mob : 033-22426077. E-mail id : mcbynkokol@gmail.com
113	M/s B.N. Kedia & Co.	507, Swapna Siddhi, Akurli road, Near Railway Station, Kandivali (East), Mumbai-400101



		Mob : 9322506170. E-mail id :kediaca@gmil.com
114	M/s Sarath & Associates	4th floor, Maas Heights, H. No. 8-2-577/B, Road No. 8, Banjara Hills, Hyderabad-500 034 Mob : 91-40-23354322. E-mail id : info@sarathcas.in
115	M/s Kishore & Kishore	Flat No. 9, 1st Floor, Ansari Market (Opp Ram Mandir), Daryaganj, New Delhi-110002. Mob : 91-11-23277041 E-mail id : kishoreca@hotmail.com
116	M/s MSPR & Co	No 5B, 4th Floor, Imperial Towers, Beside Ameerpet Metro Statin, Ameerpet-500016, Hyderabad -TG Mob : 040-23747444. E-mail id : msprco@gmail.com
117	M/s Gopal Sharma & Co.	G-2, Golden Palace, L-2-A, Krishna Marg, C-Scheme, Jaipur, Rajasthan . Mob : 9829032565. E-mail id : casharmagautam@gmail.com
118	M/s Chaturvedi & Shah LLP	714-715, Tulsiani Chambers, 212, Nariman Point, Mumbai - 400 021. Mob : 91-22-41638500. E-mail id : dnc@cas.ind.in
119	M/s V. R. Associates	8, Jadish Chand Bose Marg, Lalbagh, Lucknow - 226001 Mob : 91-522-2231750. E-mail id : v.r.associates@hotmail.com
120	M/s L.S. Nalwaya & Co.	122, Sher-E-Punjab, Mahakali Caves Road, Opp. St. Dominic Savio High School, Andheri (E) Mumbai-400093 Mob : 91-22-62266999. E-mail id : lsnco@rediffmail.com
121	M/s Jagdish Chand & Co.	H-20, Green Park Main, New Delhi- 110016 Mob : 011-26533626. E-mail id : mail@jcandco.org
122	M/s UCC & Associates LLP	1315, Ansal tower, 38, Nehru Place, New Delhi-110019 Mob : 8800411355. E-mail id : info@uccglobal.in
123	M/s Dhawan & Co.	312, Wegmans House, 21, Veer Savarkar Block, Shakarpur, Vikas Marg, Delhi-110 092 Mob : 011-42445310. E-mail id : dk@dhawanco.com
124	M/s J. N. Gupta & Co.	621, Satyamev Eminence, Science City Road, Sola, Ahmedabad, Gujrat-380060. Mob : 9001893895. E-mail id : jnguptaca@icai.org
125	M/s J.K.Sarawgi & Co.	91, Siddhartha Enclave, Near Ashram Chowk, New Delhi-110014. Mob : 011-42828734. E-mail id : delhi@jksco.in
126	M/s Khandelwal Kakani & Co.	8, Johari Palace, 1st Floor, 51 M.G. Road, Indore-452 001 Mob : 0731-2518269. E-mail id : info@cakkc.in
127	M/s Vinod Ajay & Associates	D-85, East of Kailash, New Delhi-110065 Mob : 91-11-26444419. E-mail id : vinod@vinodajay.com
128	M/s Shiv & Associates	103,105 Ajanta Market , Plot 1 Patparganj, Delhi, 110092 Mob : +91-11-41510116. E-mail id : info@cashiv.in
129	M/s V. K. Ladha & Associates	36, Dravid Marg, Kshir Sagar Colony, Ujjain, MP - 456001 Mob : 9827081499. E-mail id : ladha@vkladha.com
130	M/s S.B.Billimoria & Co. LLP	One International Center,Tower-3, 32 Floor, Elphinstone Mill Compound, Senapati Bapat Marg, Elphinstone(W), Mumbai, MH- 400013. Mob : 91-124-6792000 E-mail id : jagarwal@deloitte.com
131	M/s J. Gupta & Co. LLP	YMCA Building, 25 Jawaharlal Nehru Road, Kolkata-87 Mob : 8369863961. E-mail id : jgupta.co.ca@gmail.com
132	M/s Lochan & Co.	B-1, Dharma Apartments, Indraprastha Extension, New Delhi 110 092. Mob : 91-11-22721859 E-mail id : sharad.agarwal@lochanco.com
133	Raghu Nath Rai & Co.	9, Mathura Road, Jangpura 'B' New Delhi-110014



		Mob:- 91-11-24372181/82 E-mail id : admin@rnr.in
134	M.K. Aggarwal & Co.	30, Nishant Kunj, Pritampura, Delhi – 110034 Mob : 9899997699/9810064176 E-mail id : atul@mkac.in
135	SBA and Company	206, Diamond Trade Centre, Diamond Colony, New Palasia, Indore-452001 Mob : 93000999960 E-mail id : vikas_jain_ca@hotmail.com
136	Gokhle & Sathe	304/308/309, Udyog Mandir No. 1, 7-C, Bhagoji Keer Marg, Mahim, Mumbai-400016 Mob : N.A. E-mail id : N.A.
137	A K Salampuria & Associates	1st Floor, Above MICA sales, Exhibition Road, Patna- 800001 (Bihar) Mob : 9835224585/7631327558 E-mail id : info@aksalampuria.com
138	Laldash & Co.	Plot No. 1882, 2nd Floor, Nilakantha Nagar, Unit-8, Bhubaneshwar- 751 012 Mob : 9937020638 E-mail id : dashbijaya62@hotmail.com
139	A.H.P.N. & Associates	487/40, 2nd Floor, Gopal Tower, Near Metro Station, Peeragarhi New Delhi-110087 Mob : 9810343503 E-mail id : ngaoffice@gmail.com
140	S Jaykishan	12, HO-Chi Minh Sarani, Suite No. 2D, 2E & 2F, 2nd Floor, Kolkata-700071 Mob : 91-33-40035801 E-mail id : info@sjaykishan.com
141	Keshri & Associates	1G, Madan Mohan Burman Street, Kolkata-700007 Mob : 8961320590 E-mail id : keshariandassociates@gmail.com
142	Sarda & Pareek LLP,	598, 3rd Floor, Mahavir Apartment, M. G. Road Vile Parle East Mumbai 400057 Mob : 91-22-26101124/26 E-mail id : spca@sardapareek.com
143	V. V. Bhalla & Co.	Sodian Street, Ferozpur City, Ferozpur, 151 001 Mob : 9779688588 E-mail id : vvballa@yahoo.com
144	Anand and Ponnappan	No. 46B. 4th Floor, Krishnan Complex, South Boag Road, T. Nagar, Chennai-600017 Mob : 044-24343251/61 E-mail id : anpchennai@aandpca.com
145	M. Mehta & Co.	C 01, President Tower, Madhumilan Square, Indore-452001 (M.P.) Mob : 9826294918/9302531713 E-mail id : audit@mmehtaco.com



146	KGRS & Co.	17th Floor, Flat No. 13, 33A, J.L. Nehru Road, Kolkata West Bengal, India Pin-700071 Mob : 9007064061 E-mail id : kanchan@kgrs.in
147	Anil Mihir & Associates	430 & 431, 4th Floor, Esplanade One Mall, 721, Rasulgarh, Bhubaneswar-751010 Mob : 7004003919/9437030925 E-mail id : anilmihir@gmail.com
148	S. K. Misra & Gujrati	C-203, Indosam 75, Sector-75, Noida 201 301 Mob : 9717592075/9899128275 E-mail id : partners.skmg@gmail.com
149	P L Tandon & Co.	Westcott Building, Ist Floor, 37/17, The Mall, Kanpur 208 001 Mob : 9839911865 E-mail id : office @pltandon.com
150	Rao & Emmar	No. 204, 205, Ramanashree Arcade, M G Road Bengaluru-560001 Mob : 8050078815 E-mail id : info@raoemmar.com
151	PSD & Associates	324 3rd Floor, Ganpati Plaza M.I. Road Jaipur-302001 Mob : 91-141-2389181/9929097300 E-mail id : sharmapsd@yahoo.com
152	Patnaik & Co.	Mahatab Road, P. O Buxi Bazar Cuttack-753001, Odisha Mob : 9437206262 E-mail id : patco1975@gmail.com
153	Surinder Mahajan & Associates	74, Vijay Nagar, Jalandhar-144001 Mob : 9876602774 E-mail id : surinder@surindermahajan.com
154	M. Bhaskara Rao & Co.,	5-D , Fifth floor, Kautilya, 6-3-652, Somajiguda, Hyderabad-500082 Mob : 040-23311245/23393900 E-mail id : mbr_co@mbrc.co.in
155	Khicha & Prabhu Kesavan	530, Iind Floor, Vysial Street, Coimbatore 641 001 Mob : 91-44-26611252/45859843 E-mail id : knpchennai@gmail.com
156	Suresh Surana & Associates LLP	308-309, A-Wing, Technopolis Knowledge Part, Mahakali Caves Road, Andheri (East), Mumbai 400093 Mob : +91-22-22875770 E-mail id : emails@ss-associates.com
157	Bhuta Shah & Co. LLP	901, Regent Chambers, Nariman Point, Mumbai-400021 Mob : 9314660221 E-mail id : pawan.pareek@bhutashah.com
158	Ratan Rathi & Co.	Krishna Nidhi, Near Natraj Garden, Khamgoan-444303 Mob : 9422180005 E-mail id : rattan_rathi@rediffmail.com
159	GURU AND JANA	41, Patalamma Temple Road, Basavanagudi, South End Road, Bangalore-560004. Mob : 8042202020 E-mail id : ananthprasad@gurujana.com



160	MSKA & Associates	602, 6th Floor, Raheja Titanium, Western Express Highway, Geetanjali Railway Colony, Ramnagar, Goregaon(E), Mumbai 400 063 Mob : 9833310329 E-mail id :mayankvijayjain@mska.in
161	B. M. Chatrath & Co. LLP	21, Hemanta Basu Sarani, Centre Point, 4th Floor, Room No. 440, Kolkata 700 001 Mob : 9949310001/9100339151 E-mail id : bmchyderabad@gmail.com



Annex [2]: Bid Security Declaration Format

(To be submitted on the letterhead of the Bidder)

Date: _____
RFP No: _____

To
Raajmarg Infra Investment Managers Private Limited (RIIMPL)
NHAI - HQ, G 5&6, Sector-10,
Dwarka New Delhi, 110075

Sub: Bid Security Declaration

We, the undersigned, declare that:

We understand that, according to your conditions, bids must be supported by a Bid Security Declaration.

We accept that if we withdraw or modify our bid after Bid due date, or if we are awarded the contract and fail to sign the agreement before the deadline, we will be **suspended from participating in any future bidding processes of NHAI/RIIMPL for a period as decided by NHAI/RIIMPL.**

Name of the Bidder: _____
Authorized Signatory/Partner: _____
Signature: _____
Seal: _____
Date: _____

Annex [3]:- Undertakings

(On the letterhead of the bidder)
To be provided with the Financial bid.

We undertake that : -

1. The proposal submitted hereunder shall remain valid for a period of at least 120 days from the last date for submission of proposal.
 2. No other cost/ expenses/taxes/levies shall be payable by RIIMPL except mentioned in the Financial proposal.
 3. Submission of the proposal by the auditor shall constitute acceptance by the auditor of all the terms and conditions mentioned in this Request for Proposal. In the event of any contradiction in the terms and conditions as mentioned in RFP, RIIMPL decision shall prevail.
-

We accept all the terms & conditions as mentioned in the RFP. In the event of any contradiction in the terms and conditions as mentioned in the RFP and our proposal/ offer to RIIMPL, the RIIMPL's decision shall prevail.

Signature(s) and name(s) of Authorized Signatory/ Partner with Seal

Date: