REPLIES TO PRE-BID QUERIES — E&Y

EOI: Engagement of CA Firm/LLP as Lead Consultant for Physical Verification, Reconciliation and Valuation of Fixed Assets; Preparation/Updation of Fixed Asset Registers and Ind AS Accounting Support for MeECL Group

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1	11, 14	Clauses 2.0A, 2.8; Solution Development	"The consultant shall measure the fair value of all the assets and liabilities of MeECL and its Subsidiaries to make it IND AS compliant." The principal scope relates to fixed assets and consequential Ind AS accounting support. However, the detailed scope also includes inventory valuation, borrowing costs, grants, inter-unit transactions and fair valuation of all assets and liabilities. **Please confirm whether these activities are restricted to fixed-asset-related adjustments or include a comprehensive Ind AS conversion of all four entities. If the latter, please provide a separate, quantified scope and deliverable list.**	The assignment is principally directed to fixed-asset verification, valuation, reconciliation, FAR preparation and consequential Ind AS accounting support. References to inventories, borrowing costs, grants, inter-unit balances and fair-value matters shall be addressed to the extent relevant to fixed assets, related accounting adjustments and company-wise reporting. They do not constitute an unrestricted, comprehensive Ind AS conversion of every asset and liability of the four companies. The Consultant shall assess existing practices, identify relevant gaps, prepare supporting schedules and recommend adjustments within the specified Terms of Reference. Management shall approve the policies, entries and financial statements. The integrated scope and company-wise milestones in the EOI are retained; no separate enterprise-wide conversion engagement is contemplated.
2	7–11	Distribution Master Plan survey; Clause 2.0A	"Certain exercise had been done in the recent past relating to Asset Mapping of Distribution network system under preparation of Distribution Master plan and the data available till the year 2024." Please confirm whether the completed distribution-network survey, asset database, photographs, GIS files and reports up to 2024 will be provided at commencement. Please clarify the permissible extent of reliance on these records and whether fresh GIS mapping is required beyond the specified validation coverage.	Earlier distribution-network mapping, GIS files, photographs and survey records, to the extent available with the concerned Company, shall be made accessible as reference information during mobilisation. Their completeness and reliability cannot be presumed; the Consultant shall validate them against the ledger, FAR, engineering records and field evidence. The earlier survey is not a substitute for the present verification, reconciliation and valuation assignment. Physical coverage and geo-referenced route validation shall follow the minimum percentages and risk-based requirements under Clause 2.0A. Additional mapping or field capture shall be undertaken where needed to satisfy the prescribed coverage and reconcile identified gaps. Available data, deficiencies and proposed field methodology shall be documented in the Inception Report.
3	3–7, 11	Clause 2.0A; background asset inventory	"The quantities below constitute the tender-pricing baseline. The Consultant shall validate the asset universe during inception and maintain a company-wise control register linking the	The EOI's company-wise indicative asset quantities and reported book values provide the common pricing baseline. The latest available FARs, ledger balances, depreciation schedules, CWIP

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			general ledger, existing FAR, engineering records, GIS/location data and physical verification evidence." **Please provide the latest company-wise FAR, asset counts, gross block, accumulated depreciation, CWIP, land-parcel and building counts, and location-wise inventory. Please clarify the treatment of overlapping populations such as 11/0.4 kV substations and distribution transformers to avoid duplicate counting.**	records, engineering inventories and location-wise details shall be furnished by the respective companies, to the extent available, during inception. The Consultant shall validate the complete asset universe and prepare company-wise, division-wise and subdivision-wise control registers identifying record gaps and necessary field checks. Potential overlaps, such as distribution transformers appearing within 11/0.4 kV substation records, shall be cross-referenced using unique asset identification codes and counted only once in the relevant asset population. The accepted Inception Report shall establish the validated quantities and agreed classification for subsequent reconciliation and reporting.

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4	11	Clause 2.0A — Coverage rule	"Coverage rule: the sample percentages apply only to repetitive network assets. All asset records shall be reconciled at 100%, and all high-value/material or exception items shall be physically verified. The sample shall be increased where exceptions exceed 5%." Please define **"high-value/material" assets**, the basis for computing the 5% exception threshold, and the extent of additional verification required when that threshold is exceeded. **Please confirm how additional fieldwork arising from deficient or unavailable client records will be treated for time and fee purposes.**	High-value/material assets include assets significant by monetary value, operational importance, strategic function or financial-reporting impact, such as generating units, substations, major plant, land and buildings. The 5% exception rate shall be calculated as the number of verified units with identified discrepancies divided by the total units verified in the relevant homogeneous asset category or sampling stratum. Where this exceeds 5%, verification shall be expanded in the affected category according to the nature and extent of exceptions, with the enhanced field plan documented for MeECL's approval. Routine cleansing, reconciliation and verification remain within the lump-sum fee. Company-attributable data or access delays qualify for contractual time relief; quantity variations beyond the prescribed ±15% tolerance require a client-certified, approved Change Order.
5	11, 24	Clause 2.0A; Clause 13(i)	"Quantities shall be frozen in the accepted Inception Report; variations up to ±15% are included in the lump-sum fee, while a larger client-certified variation shall be handled only through an approved change order." "The successful tenderer shall not be entitled to claim any additional amount for any reason whatsoever for the above mentioned assignment." **Please clarify whether the ±15% quantity tolerance applies company-wise and asset-category-wise or to the overall assignment. Please confirm that approved change orders for larger variations prevail over the general prohibition on additional remuneration under Clause 13(i).**	The ±15% quantity tolerance shall be applied company-wise and to the respective major asset categories, using the quantities validated and frozen in the accepted Inception Report. Variations within that band are included in the accepted lump-sum fee and do not generate an additional claim. Any greater variation must be substantiated, certified by the concerned Company and approved in writing by the Competent Authority through a Change Order before extra work or remuneration is authorised. Clause 13(i) prohibits additional payment for the original contracted scope, including the stated tolerance; it does not nullify the specific Change Order mechanism expressly provided in Clause 2.0A. Both provisions shall be read together. No unilateral claim or unapproved variation shall be payable.
6	12–13	Clauses 2.1–2.3 — Land/title verification	"Land- Land and title details, values arrived at with reference to various sources/methods, market value, circle rate; final recommended value etc." Please confirm whether title-related work is limited to supporting compilation of title details and documenting factual gaps in documents supplied by MeECL, or also includes independent title searches, legal title assessments, cadastral surveys, mutation, boundary demarcation and resolution of ownership disputes. We request that the Consultant's output be a fact-finding report on the records made available, without a	The concerned Company shall make available its existing deeds, lease documents, land registers, plans and possession records, wherever available. The Consultant shall identify and reconcile parcels, examine supporting documents, correlate locations and valuation particulars, and report missing or inconsistent title/possession evidence. Statutory mutation, legal proceedings, fresh cadastral surveying or boundary settlement, where necessary, shall be pursued by the concerned Company through competent legal or technical authorities. Any specialist input needed for the agreed valuation and identification scope shall be

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			legal title opinion or certification of ownership. Please identify activities to be undertaken separately by legal/technical specialists and those remaining the responsibility of MeECL and its subsidiaries.	coordinated by the Lead Consultant. Document limitations and unresolved exceptions shall be disclosed in the relevant company-wise report.
7	11–12	Clauses 2.0A and 2.2(b)	"100% verification and valuation of all generating stations/units and all material hydraulic/civil works, land parcels, buildings and major plant systems; componentisation and useful-life assessment by station/unit." **Please confirm that verification of dams, tunnels, penstocks, reservoirs and operating electrical installations is limited to accessible visual inspection and available engineering records, without destructive testing or mandatory shutdowns. Please confirm that site permissions, safety briefings and utility escorts will be arranged by the respective company.**	Physical verification of dams, reservoirs, tunnels, penstocks, generating units and live electrical installations shall ordinarily comprise accessible visual inspection, examination of engineering drawings, maintenance records, operating data and other available evidence. Destructive testing, equipment dismantling and mandatory operational shutdown are not prescribed as routine procedures. Any exceptional test or shutdown shall require specific prior authorisation and appropriate safety arrangements. The respective Company shall provide support for site permissions, safety induction, access and utility escorts wherever required, while the Consultant shall comply with all site safety directions. The prescribed minimum verification and valuation coverage remains applicable.

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8	13–15	Clauses 2.6–2.7; Solution Implementation	"The Valuer shall provide updated Fixed Assets Register, prepared in Compliance of CARO 2020 and also in Compliance of Ind AS." **Please specify the existing accounting/ERP systems, required FAR fields, componentisation and asset-coding requirements, and expected submission formats. Please clarify whether physical tagging, barcode/RFID procurement, software licences, ERP configuration or data upload are included in the scope.**	MeECL and its three subsidiaries predominantly use Tally-based accounting records. The Consultant shall prepare company-wise, Tally-compatible FARs (Compatible with the existing accounting framework and compliant with existing accounting framework and compliant with existing Ind As requirements and the record maintenance requirement relevant to CARO 2020) along with unique asset codes, category, description, location, acquisition/commissioning date, cost, accumulated depreciation, carrying value, useful life, residual value, component details, verification status and reconciliation/valuation references. Asset coding, componentisation, an electronic asset database, and editable Excel schedules with PDF reports form part of the EOI. **The specified asset-data-management software necessary to develop the required database shall be proposed by the Consultant and accepted by MeECL. Physical affixing of tags are included in the scope of EOI.**
9	13–17	Clause 2.2(m); Solution Implementation; Milestone 8	"Each final company-wise report shall be jointly certified by the engagement partner of the CA Firm/LLP and the appropriately registered valuer(s) for the relevant asset class under the Companies (Registered Valuers and Valuation) Rules, 2017, supported by qualified civil, electrical and mechanical engineers as applicable." "The consultant would also be required to give a certificate towards IND AS compliant Fixed Assets & Depreciation Schedule." We request that the Consultant's deliverable be a fact-finding report documenting the agreed procedures performed, records examined, observations, reconciliation results, assumptions, limitations and supporting schedules, rather than a certificate, assurance conclusion or opinion on valuation or Ind AS compliance. Please amend Clause 2.2(m), the Solution Implementation requirements and Milestone 8 accordingly. Where a separate valuation report or certification by a registered valuer is mandatory under the applicable requirements, please identify the specific requirement and confirm that it will be issued separately by the appropriately qualified professional, without requiring the lead Consultant to	The requirement for professional authentication of final company-wise deliverables is retained. The CA Firm/LLP's engagement partner shall sign for coordination, reconciliation, FAR and specified Ind AS accounting schedules within professional competence; appropriately Registered Valuers shall independently issue and authenticate valuation reports for their registered asset classes. Their respective responsibilities shall be distinguishable within the integrated report. Joint sign-off is a contractual accountability measure, not a statutory requirement that a CA partner independently certify engineering valuations. The fixed-asset/depreciation certificate shall identify its schedules, basis, work performed and limitations and is not an audit opinion on the financial statements as a whole. Management retains responsibility for records, policies, entries and financial statements. Clause 2.2(m) and Milestone 8 remain applicable.

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			jointly certify or provide an assurance opinion. Management should retain responsibility for record completeness, accounting-policy approval, accounting entries and the financial statements.	
10	12, 15, 27	Clause 2.2(k); Section 3; Clause 30	Clause 2.2(k), excerpt: "accepted final company-wise reports and accounting schedules by T0+210 days." Section 3: "The target date for incorporation of Ind AS-compliant fixed-asset adjustments in the FY 2026-27 annual accounts of MeECL and its subsidiaries is 30 April 2027." Clause 30: "The date of commencement of assignment shall be the date of issue of work order by MeECL." Clause 2.2(k) provides up to T0+210 days, while incorporation in FY 2026–27 accounts is required by 30 April 2027. Clause 30 separately links commencement to the work-order date. Please issue one reconciled programme and confirm that T0 will be the later of award/agreement and written confirmation of initial data and site-access readiness.	The T0 to be taken as the **Agreement date and accordingly, the corrigendum will be issues, in this regard.** The date of issue of the Work Order remains the commencement date under Clause 30; it does not replace the defined T0 for milestone computation. The T0+210-day programme and the 30 April 2027 FY 2026-27 reporting target remain the EOI's stated requirements. Bidders shall provide a phased, company-wise programme to prioritise schedules needed for the accounts. The position and any practical interdependence shall be documented at inception. Delays attributable to a Company attract the express day-for-day relief following written notice; further programme amendments require written competent-authority approval, not an automatic extension.

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11	13, 15, 17	Clause 2.2(l); audit/AGM support; Milestone 9	"The Consultant shall provide necessary support for implementation of any change till finalisation/adoption of accounts of FY 2026-27 in the AGM (including any queries on the same) limited to amendment/changes impacting accounts of 2026-27." "Audit/AGM support completed, or six months after Milestone 5, whichever is earlier, after correction of notified defects." Please confirm the scope and end date for statutory-audit, C&AG and AGM support. Please clarify whether the six-month limit under Milestone 9 applies to the support obligation itself or only to release of the final payment, and how comments received thereafter will be handled.	Audit, C&AG and AGM support covers explanations, reconciliations, rectification of notified defects and responses relating to the Consultant's FY 2026-27 deliverables up to finalisation/adoption of those accounts at the respective Companies' AGMs. It does not automatically extend to later financial years, a fresh valuation date or unrelated assignments. Milestone 9's trigger—completion of audit/AGM support or six months after Milestone 5, whichever is earlier, subject to correction of notified defects—governs release of the relevant payment; it does not itself extinguish the contractual FY 2026-27 support obligation. Subsequent comments concerning that original work shall be addressed within the agreed scope. Any genuinely additional assignment requires prior approval through the prescribed Change Order mechanism.
12	16–17	Section 5 — Milestones 6–7; payment provisions	"Acceptance/ Objection shall be placed within 30 days of Submission of Report." "A company shall review a complete milestone submission within 30 working days and communicate consolidated, reasoned deficiencies." The milestone table refers to acceptance/objection within 30 days, whereas the narrative permits 30 working days. Please specify one review period for all deliverables and confirm whether submissions will be deemed accepted if no consolidated, reasoned deficiencies are communicated within that period.	For consistent administration, a complete milestone submission shall be reviewed within 30 working days. The concerned Company shall communicate acceptance or consolidated, reasoned deficiencies within that period; the references to '30 days' in Milestones 6 and 7 shall be read accordingly. Where no response is issued within 30 working days of a complete submission, the deliverables shall be treated as accepted for milestone-payment processing, without prejudice to later correction of demonstrable errors or deficiencies attributable to the Consultant. An incomplete submission shall not start the review period until the missing specified components are supplied. This clarification shall be uniformly applied by each Company under the existing company-wise payment framework.
13	17, 24–28	Delay damages; Clauses 16, 19, 28 and 32	"For delay attributable solely to the Consultant, liquidated damages shall be levied at 0.5% of the fee allocated to the delayed company for each completed week of delay, capped at 10% of that company's allocated fee." Clause 16(iii), excerpt: "The forfeiture of security deposit/ revocation of Bank Guarantee shall be without prejudice to any other rights arising or accruing to the MeECL under relevant provisions of contract like penalty/damages for delay or risk execution of work" Please confirm that delay damages, security forfeiture, compensation and risk-and-cost recovery **will not result in**	Delay damages apply only to delay attributable solely to the Consultant, at 0.5% of the concerned Company's allocated fee per completed week, capped at 10% of that Company's fee. Attribution shall be supported by the agreed milestone programme, dated correspondence, site/data-access records and a written assessment after providing the Consultant an opportunity to explain. Company-attributable delays and contractual relief events shall be excluded. Forfeiture of security, compensation and risk-and-cost recovery remain governed by their respective clauses and applicable law, but MeECL shall not recover the same monetary loss twice. The 10% ceiling is specific

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			duplicate recovery for the same event. Please clarify the applicable aggregate limit and the process for establishing delay attributable solely to the Consultant.	to liquidated delay damages; the EOI does not prescribe a single aggregate ceiling for all independent liabilities and remedies.
14	19, 30, 33	Technical Evaluation Sl. No. 3; Form-I; Annexure-D	Technical Evaluation, Sl. No. 3, excerpt: "Joint Valuation exposure / appraisal of existing valuation of Power Sector Company assets by CA Firm and its associated registered valuer, within three Years." "Valuer must have handled at least one assignments of valuation jointly with Bidding CA Firm, within the period of five Years." **The documents refer variously to joint experience within three years and five years, and to prior association with the bidder. Please specify one consistent requirement.** Please consider accepting the relevant experience of the proposed registered valuers supported by current consent/association letters, without requiring past joint assignments with the bidding CA firm or other consultancy firm.	Technical Evaluation Sl. No. 3 requires relevant joint valuation/appraisal exposure in power-sector company assets during the three years preceding the bid-submission date. The reference to five years in the descriptive evaluation column shall be read as three years. Evidence of at least one qualifying assignment jointly undertaken by the bidding CA Firm/LLP and its associated Registered Valuer(s), together with registration, qualifications and supporting engagement documents, is mandatory for scoring under this criterion. Experience of a proposed Registered Valuer in isolation or a current consent/association letter alone does not satisfy the prescribed prior joint-experience condition. The request to waive joint exposure is therefore not accepted, and this consistent three-year interpretation applies equally to all bidders.

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15	13, 19, 33	Clause 2.2(m); Technical Evaluation Sl. No. 3; Annexure-D	Clause 2.2(m), excerpt: "the appropriately registered valuer(s) for the relevant asset class under the Companies (Registered Valuers and Valuation) Rules, 2017, supported by qualified civil, electrical and mechanical engineers as applicable." Technical Evaluation, Sl. No. 3: "Valuers must hold Civil/ Mechanical/ Electrical Divisions Degree Certificate." Please identify the **registered-valuer asset classes required and specify the registration, engineering qualifications and experience required for each proposed specialist.** Please clarify whether electrical engineering qualifications are acceptable wherever the annexures refer only to civil/mechanical engineering, whether certified engineers may undertake any valuation activities independently, and which activities require a registered valuer. Please confirm whether registered-valuer entities may be engaged and named in the bid and distinguish their valuation responsibilities from the lead Consultant's support and fact-finding responsibilities.	The relevant Registered Valuer asset classes are Land and Building and Plant and Machinery, as applicable to the assets being valued. Valuers or eligible registered valuer entities shall hold valid registrations for the concerned class and furnish the prescribed experience and association evidence. Civil qualifications are relevant to land/building and civil structures; mechanical and electrical engineering qualifications are acceptable for specialist plant and electrical installations, as appropriate to the assignment. Qualified engineers may carry out technical inspection, condition assessment and supporting calculations, but a valuation requiring authentication by a Registered Valuer shall be signed by a professional registered for that asset class. The Lead Consultant remains responsible for integration, FAR, reconciliation and Ind AS support. The three-year prior joint-exposure criterion remains applicable.
16	22, 26–27	Clause 7; Clauses 23(ii) and 28(e)	"The Consultant shall not assign or transfer the Contract or any part thereof, any share, or interest therein to any other key person / firm which has not been disclosed in the bid documents." Clause 23(ii): "Assigns transfers, subcontract or attempts to assign, transfer or sub contract any portion of the work." The assignment expressly envisages registered valuers and technical experts, while other clauses prohibit subcontracting. Please confirm that disclosed registered valuers, engineering specialists, GIS agencies, and field-survey teams **may be engaged under the lead Consultant's responsibility** without violating these restrictions.	The engagement of appropriately disclosed Registered Valuers, engineers, GIS specialists and field-survey teams for their specified professional or technical functions is permissible under the CA Firm/LLP's direction and responsibility. These resources shall be identified in the bid, with the stipulated credentials and consents, and any subsequent material substitution shall require MeECL's prior written approval. Such deployment does not amount to assignment of the prime contract. The bidder may not independently transfer its contractual obligations, appoint an undisclosed replacement lead entity or undertake onward subcontracting without required approval. The Lead Consultant remains accountable for quality, confidentiality, certification, coordination, timelines and all agreed deliverables. Clauses 7, 23(ii) and 28(e) shall be read consistently with this distinction.
17	20, 30	Technical Evaluation Sl. No. 5; Form-I	"Continuous GST Registered Offices of CA Firm/ LLP in Assam/ Meghalaya since on or before 01.04.2018" "Branch Office: 2 Marks" / "Head Office : 10 Marks" Please confirm that continuous GST registration in Assam/Meghalaya since 1 April 2018 is a scoring criterion only and not a minimum eligibility condition. Please consider	The historical Assam/Meghalaya GST-registered-office provision under Technical Evaluation Sl. No. 5 is a marks-awarding criterion, not one of the five mandatory eligibility conditions under Section 5(A). An otherwise eligible CA Firm/LLP may submit a bid even without such historical registration, but marks for local presence shall be awarded only on the basis and for the period prescribed in the published scoring schedule. A current

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			awarding local-presence marks for a current registered office or a commitment to establish a project office after award, rather than only for historical registration.	office or an undertaking to establish a project office after award does not retrospectively fulfil the stated historical requirement. The criterion is intended to recognise local accessibility for field coordination, clarifications and audit support. The request to amend its scoring basis is not accepted; the published conditions apply uniformly.
18	18, 20, 34–35	Minimum Eligibility; Technical Evaluation Sl. Nos. 4 and 6; Annexures E–F	"Average Annual Professional Receipt (including GST) of last three preceding Financial Year of CA Firm" "Copy of Last Audited / Certified Financial Statement for FY 2022-23 to 2024-25." "Copy of Work Order and Completion Certificate issued by Power Sector PSUs." **Please confirm whether professional receipts are to be measured inclusive or exclusive of GST and whether FY 2025–26** financial statements may be submitted. For experience scoring, please clarify treatment of completed annual phases of ongoing engagements and acceptance of client confirmations, payment evidence or other completion proof where formal completion certificates are unavailable.	The minimum average professional-receipt requirement under Section 5(A) and the technical-scoring methodology shall be applied as expressly stated in the EOI. Technical Evaluation Sl. No. 4 describes receipts including GST, supported by the audited/certified statements specified in the tender; **the** financial statements **shall be as prescribed for FY 2022-23 to FY 2024-25.** For experience scoring, work orders and the stipulated completion certificates from power-sector PSUs remain the primary evidence. Completed identifiable annual phases of a continuing engagement may be considered only where the bidder furnishes clear client certification of the completed phase and its attributable value. Unsupported invoices or payment evidence alone will not substitute the required completion proof.
Sl. No.	**Page**	**EOI clause / provision**	**Pre-bid query**	**Response by MeECL**
19	19–21	Technical Evaluation — thresholds and scoring	Technical Evaluation, excerpts: "More than 5 Years and up to 20 Years: 5 Marks"; "Above 25 Lakhs but up to Rs. 100 Lakhs: 1 Mark."; "Above 4 Lakhs but Up to Rs 20 Lakhs: 1 Marks Per Assignments." Please specify the **minimum technical score required for financial-bid opening**, tie-breaking rules and treatment of bidders falling exactly at the stated boundaries, including five years of establishment, ₹25 lakh professional receipts and ₹4 lakh assignment value.	The EOI does not prescribe a separate minimum technical-qualification score for opening financial bids; the evaluation shall follow Section 5 and the notified evaluation method. Published boundaries shall be construed literally: exactly five years of establishment and exactly ₹25 lakh average receipts can satisfy the stated minimum eligibility where the requirement is 'not less than', but do not attract a higher scoring band expressed as 'more than' or 'above'. Likewise, an assignment of exactly ₹4 lakh does not fall within the band beginning 'above ₹4 lakh'. No new threshold or alternative marks shall be introduced by interpretation. In case of any tie in marks, the MeECL has the discretionary power to take appropriate decision at such situation.
20	24–28	Clauses 19, 20, 24, 28 and 32; Clause 17	Clause 19, excerpt: "the client may give 21 days' notice in writing to Consultant to make good the failure or neglect or any Contravention" Clause 20: "The MeECL reserves the right to cancel the work	The notice and remedy provisions serve different purposes and shall operate according to the circumstances of the default. Clause 19 provides an opportunity to remedy specified negligence or non-compliance; Clauses 28 and 32 address

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			order as a whole or in part at any time without assigning any reason or in the event of default on the part of the consultant." Clause 32, excerpt: "the agreement shall be terminated by MeECL by 10 days notice at any time during subsistence of this agreement." Please harmonise the 21-day cure provision with the 10-day termination provisions and confirm whether the Consultant has a contractual right to terminate. We request a reciprocal right for the Consultant to terminate on 30 days' written notice where MeECL/a subsidiary fails to remedy a material breach, including non-payment of undisputed invoices or prolonged failure to provide essential data/site access, within the notice period, or where continuation is prohibited by applicable law or professional requirements. Please provide an agreed mechanism for termination following prolonged suspension or force majeure. For termination by either party, please confirm payment for completed work, proportionate work in progress and reasonable, evidenced non-cancellable commitments, together with an orderly handover and release of security after adjustment of substantiated contractual dues.	termination on the conditions and notice stated there, while Clauses 17, 20 and 24 govern separate events. The EOI does not presently confer the proposed general reciprocal 30-day termination right on the Consultant; that amendment is not accepted. Where Company-attributable non-availability of data/access affects performance, the express milestone-relief mechanism shall apply. On lawful closure, payments for accepted work, recoveries and security release shall be determined under the contract, supported by records and without duplicate recovery. Any change to termination rights requires formal written approval.
21	17, 24–28	Delay damages; Clauses 16, 19, 21, 26, 28 and 32	Clause 26, excerpt: "The bidder agrees to indemnify and keep indemnified, defend and hold harmless the MeECL and its officers, directors, employees and agents from and against any and all losses, liabilities, claims, obligations, costs, expenses (including, litigation, reasonable attorney's fees)" Delay-damages provision, excerpt: "capped at 10% of that company's allocated fee." Please confirm whether a fixed aggregate limitation of the Consultant's liability applies under the EOI and, if so, specify its amount/basis, coverage and exceptions. The 10% cap on delay damages should be distinguished from an overall contractual liability cap. We request an express aggregate liability cap not exceeding the total professional fees payable under the contract, covering all claims, indemnities, damages and risk-and-cost recovery, subject only to expressly agreed exceptions. Please also consider excluding indirect and consequential losses and restricting indemnity to third-party claims directly arising from the Consultant's proven negligence, wilful misconduct, or material breach, with appropriate notice and defence rights, and no duplicate recovery for the same event.	The EOI fixes liquidated damages for Consultant-attributable delay at 0.5% per completed week, capped at 10% of the relevant Company's allocated professional fee. That ceiling is not an overall liability cap. The EOI does not provide a fixed aggregate limit covering all claims, indemnities, performance defaults or risk-and-cost recovery. Consequently, the request to cap aggregate liability at the total professional fee and broadly exclude other contractual remedies is not accepted. Any indemnity, compensation or recovery shall be assessed under the relevant clauses, the proven facts and applicable law; only supportable loss may be recovered and the same loss shall not be recovered twice. The respective statutory workforce and safety obligations remain with the Consultant.

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22	24–26	Clause 13(j); Clause 22 — Arbitration	"In case of any dispute, the decision of Chairman-cum-Managing Director, MeECL shall be final and binding on the firm." "The Sole Arbitrator shall be any officer of the MeECL whose name is approved by the CMD of the MeECL." Please consider providing for a mutually appointed independent arbitrator instead of an officer/nominee of MeECL, and clarify the relationship between the CMD's "final and binding" decision and the arbitration mechanism.	MeECL agrees for appointment of Arbitrator should be by mutual agreement, Accordingly, necessary corrigendum shall be issued, in this regard. Clause 13(j) shall be read as providing for internal administrative decisions under the contract and not as excluding any dispute-resolution remedy available under applicable law.
23	24, 29	Clause 13(k); Annexure-A	"The terms and conditions enumerated in this document can be modified at any time by MeECL at its sole discretion." Annexure-A, excerpt: "the stipulation of all clauses of Tender are acceptable to us and we have not taken any deviation to any clause." Please confirm that post-award changes to scope, fees, timelines and contractual conditions require mutual written agreement. Please also confirm that published pre-bid responses and corrigenda form part of the tender and prevail over inconsistent original provisions, including for the no-deviation declaration in Annexure-A.	Pre-bid clarifications and corrigenda formally issued by MeECL shall form part of the bidding documents and prevail over inconsistent earlier text to the extent expressly modified. Accordingly, a bidder accepting the EOI as so clarified is not taking a deviation merely by relying on an official corrigendum. Clause 13(k) does not authorise informal or undisclosed modifications prejudicing one bidder. After award, substantive changes to the agreed scope, fee, milestones or other contractual rights shall be documented and approved through the contract's applicable variation/change-order mechanism, with the necessary written agreement and competent-authority authorisation. No unilateral claim for extra remuneration or undocumented amendment shall arise. The no-deviation declaration in Annexure-A shall be read with the officially issued clarifications.
24	21, 36	Tender fee and EMD; Annexure-G	Tender fee, excerpt: "in the form of Demand Draft payable to 'Principal Account, MeECL', payable at Shillong." EMD, excerpt: "in the form of Irrevocable Bank Guarantee (BG) in favour of 'Principal Account, MeECL', payable at Shillong having validity period of 180 days from the last date of Bid submission with one month claim period." Annexure-G, column heading: "Utilisable Non Encumbered Balance as on ..../10/2026 (Rs.)" **Please provide the prescribed EMD BG format, clarify the separate bid-validity period, confirm whether e-BG and electronic tender-fee payment are acceptable**, and specify physical-delivery deadlines. Please also confirm that Annexure-G may use a current November 2026 bank-certification date instead of the printed October 2026 date.	Where no separate prescribed EMD BG specimen is attached, the bidder may use its bank's standard unconditional, irrevocable guarantee format, provided every requirement stated in the EOI, including beneficiary, amount, validity of 180 days from the final bid-submission date and the additional one-month claim period, is fully met. Original physical-delivery requirements and deadlines remain those specified in the tender, unless a formal notification enables another mode. The proposal for electronic tender-fee payments is acceptable and necessary corrigendum will be issued, in this regard. Annexure-G may bear the bank's current November 2026

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				certification date, with the date clearly stated. Any distinct bid-validity requirement shall be as notified in the EOI.
25	2, 18–20	Name of Assignment; Bid Qualification; Form-I and Annexures	"The CA Firm/ LLP must possess all of the undermentioned minimum eligibility criteria" "A CA Firm/LLP not fulfilling all five minimum eligibility criteria above shall be summarily rejected and shall not be considered for technical evaluation." We request that eligibility be broadened to permit non-CA consultancy companies, LLPs and other professional consulting entities with relevant experience in fixed-asset verification, reconciliation, FAR preparation, valuation coordination and Ind AS accounting support. The assignment involves multidisciplinary services and need not be restricted to CA firms/LLPs, provided the bidder engages appropriately qualified CAs, registered valuers and engineers for activities requiring those qualifications. Please confirm whether such entities may bid independently and revise the CA-specific eligibility, technical-scoring criteria and forms to allow equivalent evidence of incorporation, professional resources, turnover and relevant experience.	The EOI expressly invites Chartered Accountant Firms/LLPs as Lead Consultants, subject to all five minimum eligibility conditions and the stated CA-specific technical evaluation requirements. The assignment includes accounting-policy assessment, FAR/depreciation reconciliation, specified professional authentication and Ind AS implementation support in addition to field and valuation work. The request to admit non-CA consultancy companies or other entities as independent prime bidders, with substituted qualification and scoring evidence, is therefore not accepted. The eligible CA Firm/LLP may associate appropriately Registered Valuers, engineers, GIS and field specialists, duly permitted by MeECL. Prime contractual accountability, certification within professional competence and the published qualification criteria shall remain with the bidding CA Firm/LLP.

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Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
26	2, 18–27	Name of Assignment; Qualification; Clause 7; Clauses 23(ii), 28(e)	Name of Assignment, excerpt: "engagement of a Chartered Accountant Firm/LLP as Lead Consultant, together with Registered Valuers and technical experts" Clause 7: "The Consultant shall not assign or transfer the Contract or any part thereof, any share, or interest therein to any other key person / firm which has not been disclosed in the bid documents." Please confirm whether bidding through a consortium or joint venture comprising consultancy firms, CA firms/LLPs, registered-valuer entities and technical specialists is permitted. If not currently permitted, we request that this mode be allowed to support the multidisciplinary scope. Please specify the maximum number of members, lead-member requirements, eligibility and scoring criteria applicable to each member, whether turnover and relevant experience may be aggregated, required consortium agreement/authorisations, responsibility and liability arrangements, and contracting, invoicing and payment procedures. Please distinguish consortium participation from the engagement of disclosed specialist subcontractors.	The EOI provides for selection of a CA Firm/LLP as the single Lead Consultant; it does not provide an independent consortium or joint-venture bidding framework, aggregation of members' turnover/credentials or separate consortium evaluation rules. Accordingly, a consortium/JV bid is not contemplated and the request to introduce one is not accepted. The bidding CA Firm/LLP must independently satisfy its applicable eligibility and scoring requirements, and shall contract, invoice and remain accountable in the manner prescribed. Disclosed Registered Valuers, engineering firms, GIS specialists and field teams may be engaged as professional/technical resources under the Lead Consultant's responsibility, subject to the EOI and required approvals.
27	13–15	Clauses 2.6–2.8; Solution Development / Implementation	"The Consultant need to review our practice with reference to valuation of inventory, borrowing cost, Fixed Asset (useful life and residual value), amortisation of grants, depreciation & any other field that consultant may deem necessary." "To review and provide qualitative information to the MeECL and its Subsidiaries required for the purpose of preparation of Annual Report for the year ending March 31, 2027." We request that references to the Consultant "reviewing" accounting practices, policies, financial statements and annual-report information be revised to "providing support" through compilation, reconciliation, preparation of supporting schedules and documentation of factual observations under an agreed scope. Please confirm that the engagement is not an audit, assurance review or opinion on the financial statements or overall Ind AS compliance. The Consultant should provide a fact-finding report and supporting schedules; management should approve accounting policies, estimates, adjustments and disclosures, while statutory auditors and separately engaged specialists retain responsibility for their respective opinions or	The engagement is professional consultancy and is not a statutory audit, limited review or independent assurance opinion on the complete financial statements. Nevertheless, review of relevant existing accounting practices, Ind AS gaps, classification, asset-related policies, depreciation, grants and inter-unit reconciliation is integral to the specified scope and cannot be reduced solely to factual compilation. The Consultant shall provide documented analysis, recommendations, reconciliations, schedules, valuation integration and the prescribed certificates limited to defined deliverables and professional competence. Management of each Company remains responsible for records, approval of estimates and accounting policies, entries, disclosures and financial statements. CA Firm / LLP shall retain their respective independent responsibilities for the assigned Valuers. The request to substitute the assignment entirely with a fact-finding-only mandate is not accepted.

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			mandatory certifications.	

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