KamarajarPort Limited

(A Subsidiary Company of Chennai Port Authority)
(Ministry of Ports, Shipping and Waterways, GoI)
CIN No.: U45203TN1999GOI043322
Reg. Off: No.17, Jawahar Building, Rajaji Salai, Chennai - 600001

Appointment of Audit firm for conducting Special Audit on PPP-BOT Operator's Revenues for FY 2023-24, 2024-25, 2025-26

Tender No.: KPL/F&A/SA-BOT/2026
Date:

INDEX

IMPORTANT DEFINITIONS:

In this Audit, the following terms shall be interpreted as indicated:

- “KPL” means Kamarajar Port Limited
- "Recipient", "Respondent" and "Bidder" means respondent to the Tender document.
- "Tender" means this Tender document
- Words "Technical Audit firm" and "Audit firm" carry the same meaning.
- "Bid" means response to this Tender document
- Selected Bidder shall be individually referred to as "Firm”
- "The agreement" means the agreement entered into between KPL and the Audit firm, as recorded & signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein
- "The Audit Price" means the price payable to the audit firm for the full and proper performance of its Scope of Audit work

Bid Details – Control Sheet Table	
Tender document can be downloaded from	**24.07.2026**
Last date and time for submission of Bidding Documents	**20.08.2026 up to 2.30 PM**
Venue for submission of Bid Documents	Kamarajar Port Limited (Online submission in GeM Portal)
Prebid Meeting Date & Venue	**30.07.2026 @ 03:00 pm** at Registered Office of Kamarajar Port Limited at, No. 17, Jawahar Building, Rajaji Salai, Chennai: 600 001 (Clarification/amendments to Pre-bid queries will be uploaded in the Company's website)
Bid submission Start date	**05.08.2026**
Bid submission End date	**20.08.2026 at 3:00 p.m.**
Date and Time of Technical Bid Opening	**Technical Bid 28.08.2026 at 3:30p.m.**
Date and Time of Financial Bid Opening	Date of Financial Bid opening will be confirmed and intimated to the bidder/s qualifying in Technical Bid.
Place of opening of Bids	**Kamarajar Port Limited** (a company of Chennai Port Authority) (Ministry of Ports, Shipping and Waterways) **Registered office:** No. 17, Rajaji Salai, Jawahar Building, Chennai: 600 001.
Address for communication	General Manager (Finance) Kamarajar Port Limited No.17, Jawahar Building, Rajaji Salai, Chennai – 600 001 E-mail: gm-fin@kplmail.in, vemanna@kplmail.in, sathiya@kplmail.in Phone: 044 – 25263216
Cost of Tender document	NIL
Estimated cost for Special Audit	Rs.10,62,000/- (Incl. GST)
Earnest Money Deposit	NIL. However, bid declaration format as per Annexure - I to be submitted in firm's letter head

KAMARAJAR PORT LIMITED

NOTICE INVITING TENDER

TENDER FOR "APPOINTMENT OF ADDITIONAL AUDITOR FOR CONDUCTING SPECIAL AUDIT ON BOT OPERATORS ACCOUNTS"

1.1 Tenders are invited by Kamarajar Port Limited (KPL) from reputed Audit firms to execute the work of Additional Auditor for conducting special audit on PPP-BOT operator's accounts for Kamarajar Port Limited under two cover systems. The estimated cost of works put to tender is **Rs.10,62,000/- (Rupees Ten Lakhs Sixty-Two thousand only) – Inclusive of GST.**

1.2 One set of tender documents consists of two covers Cover-1 (Technical Bid) comprises all technical and Cover-2 (Financial Bid) comprises of Price bid documents.

1.3 The complete tender document including annexure can be downloaded from KPL website: https://www.kamarajarport.in/ & https://gem.gov.in/. Tenderers may submit their tender offer on or before the due date and time of submission.

1.4 The offer (both Technical & Price) must be valid for a minimum of **120 days** from the last date of submission of offer; otherwise, the offer shall be rejected as non-responsive.

1.5 The Principal does not bind themselves to accept the lowest or any tender and reserves the right to accept any tender in full or part or to reject any tender without assigning any reason there for.

1.6 The due date and time of submission of offers will be as indicated above. In the event of changes in the schedules, the General Manager (Finance), Kamarajar Port Limited notifies the same only through: https://www.kamarajarport.in/ & https://gem.gov.in/ .

1.7 If the offers are not received according to the instructions detailed above, they shall be liable for rejection.

For **Kamarajar Port Limited**

General Manager (Finance)

OVERVIEW OF KAMARAJAR PORT LIMITED:

1. INTRODUCTION

Kamarajar Port Limited, a company of Chennai Port Authority, was developed during 1996 -2001 from a green field situation in the East Coast of India at about 30km to the north of Chennai Port. The Port was declared as a Major Port under the Indian Ports Act, 1908 in March 1999 and incorporated as a company (Kamarajar Port Limited) under the Companies Act, 1956 in October 1999. Currently Kamarajar Port Limited is the only corporatized Major Port, a subsidiary company of Chennai Port Authority.

The Authorised and paid-up capital of the company is Rs.500 crores and Rs.300 crores respectively. Currently, 100% shares of Kamarajar Port Limited are held by Chennai Port Authority.

2. BUSINESS MODEL

Kamarajar Port Limited, a subsidiary company of Chennai Port Authority, functions on the “Landlord Port Model” basis whereby the port manages the basic port assets by leasing out land and basic infrastructure to port operators. Operating functions such as planning, safety, pilotage, mooring, navigation and overall coordination are done by the Port. The Port provides basic infrastructure facilities like construction of breakwaters, deepening and maintenance of port channels, dredged basin / channel, road and rail infrastructure for connectivity to hinterland, aids to navigation, firefighting facilities, utilities, water and power supply and manage the resources apart from regulatory functions and overall Port planning & development.

In the first phase of development of the Port, (i) Protected Port basin along with an approach channel was created with a depth of 15.50 meters and 16 meters respectively: (ii) two coal wharves (Coal Berth 1 & 2) of length 280 meters each and alongside depth of 15 meters was created to accommodate two Panamax size vessels with a total coal handling capacity of 16 MMTPA. Two berths are dedicated to handle coal of Tamil Nadu Power Generation Corporation Ltd (TNPGCL).

During phase II development (2005 -2010), a Marine Liquid Terminal of 3 MTPA capacity to handle POL products, LPG, CBFS, Chemicals, etc., a common user Coal Terminal of 11 MMTPA capacity were developed through PPP-BOT model. KPL developed its own General Cargo-cum-Ro-Ro Terminal for handling of automobiles, project cargo, etc.

During the phase III development (2012 -2017), the Port has commissioned Container Terminal Phase-I to M/s. Adani Ennore Container Terminal Private Limited with a capacity of 15.44 MMTPA, Multi Cargo Terminal to M/s.Ennore Bulk Terminal Private Limited with a capacity of 2.00 MMTPA, 2 more Coal Berths (CB 3 & 4) to TANGEDCO and completed associated Capital Dredging, Road and Rail Connectivity Projects.

M/s. IOCL LNG Terminal at Kamarajar Port with the SPV Company M/s. Indian Oil LNG Pvt. Ltd. has been commercially operationalised in February 2019 with a capacity of 5.00 MMTPA.

At present KPL has 9 operational berths with total capacity of 58.44 MTPA to handle various types of cargo.

Out of the above 9 berths, four berths are operating under BOT model (Build Operate and Transfer). They are

a) Marine Liquid Terminal-M/s.Ennore Tank Terminals Private Ltd(ETTPL)

Marine Liquid Terminal with cargo handling capacity of 3 MMTPA was developed under BOT basis by M/s. Ennore Tank Terminals Private Limited (ETTPL) at an initial investment cost of Rs.252 Crores. Commercial operations began from 16th January 2009. Further to meet the demand in the Trade, the BOT operator developed an additional storage tank, installation of LPG handling equipment as a second Phase at an investment of Rs.167 Crores. Cargo being handled comprises of POL, LPG, CBFS, chemicals and others with draft of 13.5m. The revenue share offered is 21.678%.

b) Common User Coal Terminal-M/s.Ennore Coal Terminal Pvt Ltd (ECTPL)

Common User Coal Terminal with cargo handling capacity of 8 MMTPA was developed on BOT basis by M/s.Chettinad International Coal Terminal Pvt Ltd (CICTPL) with a project cost of Rs.409.13 crores. Commercial operations began from 11th March 2011. Further to handle the capsize vessel, the BOT operator extended the berth length by 22.5 m to accommodate cape size vessels with the draft of 16m. The present capacity of the Terminal is 11 MTPA. The revenue share offered is 52.524%. The stack yard area of 48.0 Ha is located at about 2.50 km away from Port compound. An in-motion wagon loading station has been installed suitable for loading one full rake of 59 wagons (3500 T) and truck loading stations are provided for evacuation through trucks. The conveyor installed with the dust suppression mechanism to reduce pollution. The Terminal was acquired by JSW Infrastructure Ltd group and renamed the company as M/s Ennore Coal Terminal Pvt Ltd (ECTPL) on 13.11.2020

c) Container Terminal-M/s.Adani Ennore Container Terminal Pvt Ltd (AECTPL)

Common user container terminal with 1.40 Million TEUs per annum capacity in two phases on DBFOT basis developed by M/s Adani Ennore Container Terminal Private Limited (AECTPL) at an estimated cost of Rs 1270 Crores. The total backup area for Container terminal is 36.5 Ha. Container evacuation is through road and rail mode. The commercial operations of Container Terminal (Phase-I) began from 29.10.2017. The revenue share offered is 37%.

d) Multi Cargo Terminal- M/s.Ennore Bulk Terminal Pvt Ltd (EBTPL)

Common user Multi Cargo terminal with 2.0 Million tonne capacity on DBFOT basis developed by M/s Chettinad International Bulk Terminal Pvt Ltd (CIBTPL) at an estimated cost of Rs 151 Crores and Concession Agreement was signed on 28.03.2014. Steel cargoes, Fertilizer, Gypsum, Barites and Limestone are handled at Multi Cargo terminal. The total backup area for Multi Cargo terminal is 13.5 Ha. Cargo evacuation is through road and rail mode. The commercial operations of Multi cargo terminal began from 05.08.2017. The revenue share offered is 36%. The Terminal has been acquired by M/s Ennore Bulk Terminal Pvt Ltd (EBTPL) on 13.11.2020 (JSW Infrastructure Ltd group).

3. SCOPE OF SPECIAL AUDIT:

Conducting the Special Audit on Revenues earned, financial statements and other documents of PPP-BOT operators such as M/s.ETTPL, M/s.ECTPL, M/s.AECTPL & M/s.EBTPL for Financial years as mentioned below stipulated in their respective Concession / License Agreement.

Sl.No	BOT Operators	Period of Audit	Audit Report in Units
1	ETTPL	2023-24 to 2025-26	3
2	ECTPL	2023-24 to 2025-26	3
3	AECTPL	2023-24 to 2025-26	3
4	EBTPL	2023-24 to 2025-26	3
TOTAL			12

The scope of Additional Auditor shall include following deliverables but not limited to compliances, adherences inter-alia to the terms and conditions of Concession/License Agreements entered by KPL with M/s.ETTPL, M/s.ECTPL, M/s.AECTPL & M/s.EBTPL and report thereon discrepancies, deviations, lapses, contraventions, leakages etc.

i) Audit shall encompass all matters of operations, which the statutory auditor would be required to do, undertake in pursuant to the License/Concession Agreements, i.e. Revenues, volume of traffic, tax remittance, investments, shareholding pattern, Escrow Bank accounts, Bank reconciliation, Debtor balances etc.

ii) To verify and confirm the computation of Revenue as per License/ Concession Agreement i.e., (Actual Tariff (or) Reference Tariff as the case may be) calculation and timely remittance of revenue share, any revenue leakages, any other commercial issues which affect the computation of gross revenue etc.

iii) In the event that the gross revenue reported by the Additional auditor is higher than that reported by the statutory auditor, both the auditors shall meet to resolve such differences as mandated in concession agreement vide clause 9.4 of M/s.AECTPL and M/s.EBTPL, also as per Clause 11.2.4 of ECTPL and ETTPL.

iv) To verify and confirm the Other Income, Investment incomes etc, which do not arise out of utilizing the project assets and facilities declared /disclosed in audited financial statements.

v) To peruse and report on agreements, audits, sub audits, memorandums, deeds, etc. entered by BOT operators with their clients, Debenture Trustee, customers, promoters, banks, suppliers, for any commercial purpose that the interests /rights of Licensor/Concession authority are not infringed/diluted/reduced/vitiated.

vi) To report on Debt service compliance, Compliance on Company act provisions, Tax laws and any other material defaults which are prejudice to the interests/ rights of Licensor/ Concession authority currently and in the event of termination of License/Concession agreement during the Audit period.

vii) To peruse and report on Tariff notifications declared by BOT operator periodically for cargo related, vessel related and other allied services and verifying the application of such tariff on services, billing and consequential computation of revenue share etc.

viii) To report on list of fixed assets, facilities, liabilities, mortgages, land use, shareholding pattern, systems, procedures, policies etc. and comment on any other issues /matter which are detrimental or prejudice to Licensor/ Concession authority's interest during currency and in the event of termination.

ix) Any other assignment or specific study report sought by KPL from the Licensee/ Concessionaire's Book of Accounts during audit.

x) To report on the adequacy of Insurance coverage of all assets, Plant & Machineries, Project Facilities, Men, material etc, of audit period as per the Concessional Agreement, so that the Concessioning Authority's interests are not compromised during the currency and in the event of termination.

xi) To audit, Firm may collect and verify the data from other sources such as Customs, IT, GST and other relevant regulatory and statutory authorities report their conclusion with reference to such source information.

xii) To verify the Escrow Bank Account transactions, viz Revenue Receipts, Expenditure, Loan Repayment, Statutory Payments etc.

4. PRE-BID MEETING:

Biding firms are requested to attend the pre-bid meeting scheduled as indicated above to clarify their doubts in respect of Scope of work, Eligibility criteria, other terms and conditions.

5. EVALUATION OF TENDER:

i. Evaluation of Technical bid:

The applicant firm must fulfill the below-mentioned eligible criteria. Applicant firms are requested to submit testimonials /necessary documents to substantiate Para 6(i) & 6(ii).

The evaluation of technical qualities of the Bidders of this Tender will be done first. All the documents submitted by the Bidders in the Technical Bid will be examined by the Tender Committee. All those Bidders who meet the 'eligibility & evaluation criteria for the bidder' as listed in the para-6(i) &6 (ii) respectively and securing aggregate of 80 marks or above will be short listed / qualified and only their price Bids will be opened.

ii. Evaluation of Financial bid:

The price bids of technically short-listed Bidders, i.e. meeting eligibility/ evaluation criteria and securing minimum of 80 marks from the score card as indicated above, will be opened. Price bids of other firms will not be opened. The Price Bid will be of absolute rupee value for the entire project duration. The Lowest Bid value (L1) will be considered as successful Bidder. Price Evaluation shall be done including GST element.

6. ELIGIBILITY CRITERIA:

i. Essential criteria:

S.No	Criteria	Proof of Documents to be submitted
1.	The applicant must be a partnership Audit firm with minimum 3 partners having Certificate of Practice registered with ICAI and in continuous existence for a period of not less than 10 years as on 31.03.2026.	Certificate issued by ICAI & Self declaration in Firms' letter head.
2.	The applicant firm must have been currently empaneled by CAG for 2026	Certificate of empanelment issued by CAG
3.	The applicant firm should have office in Chennai	Proof of Address like GST Registration, EB bill etc.,
4	The applicant should have conducted Statutory Audit/Internal Audit in Port Authority, Central Autonomous Bodies, Central PSUs, State PSE (or) Established Public Limited Companies in the Private sector with turnover of not less than Rs.500 crores.	Relevant experience certificates viz. Work Order and Completion Certificate for each work; any reasonable proof of the experience should form part of the document. Proof of audited firm's turnover like P&L has to be submitted.
5.	The applicant should have conducted Special Audit/similar audits on Revenues of PPP projects of Port /Airport /National Highways & other infrastructure projects. Similar assignments done in KPL for the FY 2020-21, 2021-22 and 2022-23 are restrained from participating in the bid.	Relevant experience certificates viz. Work Order and Completion Certificate for each work, any reasonable proof of the experience should form part of the agreement.
6.	The applicant firm should not have associated with PPP operators as mentioned in clause 3-Scope of Special Audit (Page 3&4) of tender document in any capacity i.e. as Statutory auditor, Internal auditor, Tax auditor and Tax Advisor etc., during the period for which audit is intended	Self-declaration in Firms' letter head.
7.	The applicant firm should neither have been debarred nor blacklisted by any Government, Autonomous bodies, PSUs, Banks etc.	Self-declaration in Firms' letter head.
8.	Average annual turnover during the last 3 years ended 31.03.2026, not less than Rs.42 Lakhs must have been from professional fee collected from audit assignments.	Audited Balance Sheets for the last 3 years ended 31.03.2026 along with Self declaration in Firms' letter head.
9.	Other Information	a. Copy of PAN No. b. Copy of GST certificate

ii. Table for Evaluation criteria for shortlisting of Audit Firms to the Financial Bid

S.No	Parameter& Criteria	Max Marks	Scale for scores
1.	No. of years of existence in the business	15	Minimum10 years – 10 marks & 1 mark for each additional year of existence, subject to a maximum of 15 marks.
2.	No. of full-time fellow Partners associated with the firm for not less than 10 years (As per Certificate of ICAI as on 31.03.2026) *(No. of Audit partners)*	15	Minimum 3 partners each 3 marks totaling 9 marks &1 mark for each additional partner subject to a maximum of 15 marks.
3.	Experience during the last 7 years ending 31.03.2026 in conducting Statutory Audit/Internal Audit in Port Authority, Central Autonomous Bodies, Central PSUs, State PSEs (or) Established Public Limited Companies in the Private sector with turnover of not less than Rs.500 crores. **Experience in Bank Audit, Insurance Audit, Tax Audit, Cost Audit and Forensic Audit will not be considered.**	40	Minimum 5 eligible assignments, 5 marks each – 25 marks & 5 marks for each additional assignment subject to a maximum of 40 marks.
4.	Experience during last 7 years ending 31.03.2026 in carrying out the Special Audit/similar audits on Revenues of PPP projects of Port /Airport /National Highways & other infrastructure projects.	25	Each special audit–5 marks each
6.	Methodology & Action plan	5	Evaluation will be based on the quality of submissions, adequacy of the proposed work plan and methodology in responding to the Terms of Reference & Staffing Schedule - 5 marks
	Total	100	

Applicant firms are requested to submit testimonials /necessary documents / experience certificates to substantiate the above. The applicant firm must necessarily fulfill above essential criteria. Short listing of firms for price bid opening shall be based on securing aggregate minimum of 80 marks from the table of evaluation given above.

7. DELIVERABLES:

The Audit Firm shall plan the audit schedule such a manner to ensure the deliverables as follows:

A. Draft Report for each BOT Operators for each year separately.

B. The Draft report will be sent to the BOT Operators for confirmation.

C. Final Report to be submitted after confirmation by KPL and the respective BOT Operators.

8. PAYMENT TERMS:

A. On submission of Draft Report for each BOT Operators for each year	- 75% proportionately
B. On submission of Final Report of all the BOT Operators	- 25%

9. PAYING AUTHORITY:

The payments as per the Payment Schedule covered herein above shall be paid and Tax invoices shall be sent to General Manager (Finance), Kamarajar Port Limited, No:17, Jawahar Building, Rajaji Salai, Chennai – 600001.

10. TENDER DOCUMENT:

A complete set of Tender Document can be downloaded from the company's official website https://www.kamarajarport.in/ & https://gem.gov.in/. The soft copy of the Tender Documents and its amendments / corrigendum (if any) will also be made available in the above websites.

11. EARNEST MONEY DEPOSIT:

NIL. Bid security declaration form to be submitted. (Annexure – I).

12. SECURITY DEPOSIT:

There is no security deposit payable by Selected Audit Firm.

13. PERIOD OF AUDIT:

The selected Bidder is expected to complete the entire assignment within a period of **6 (Six months)** which will commence from the date of award of work / Work Order.

14. CLARIFICATIONS AND AMENDMENTS TO TENDER DOCUMENT:

Prospective bidders may seek clarification on the Tender document during Prebid meeting or by e-mail till the date and time mentioned in the bid control sheet. KPL may, for any reason, whether at its own initiative or in response to clarification(s) sought from prospective bidders, modify the Tender document contents by amendment / corrigendum. Clarification / Corrigendum /Amendment, if any, will be notified in the websites.

It may be noted that all queries, clarifications, questions etc., relating to this Tender Document, technical or otherwise, shall be sent to the below mentioned address / by email specified above:

General Manager (Finance)
Kamarajar Port Limited
No.17, Jawahar Building
RajajiSalai**,** Chennai – 600 001.
E-mail: gm-fin@kplmail.in,
vemanna@kplmail.in,
sathiya@kplmail.in

15. SUBMISSION OF OFFER:

The Bidder has to submit their offers in two cover system.

(a) Cover-1, Technical Bid: The bidder has to submit all the details about meeting the "Eligibility & Evaluation criteria for the bidder" mentioned in Para-4. Similar type of audits undertaken in Government / Public Limited Company should be submitted with proofs & relevant documents such as work orders/Letter of Assignment and completion certificate.

The Technical Bids should contain the following:

i. Bidders organization profile, Registration / Certificate of Practice.

ii. Profile of the Audit team personnel.

iii. Copy of Empanelment letter issued by C&AG.

iv. Declaration about the details of the office in Chennai.

v. Declaration / self-affidavit by the bidding firms as to their non-association with BOT operators and not debarred / black listed by any Government, Autonomous bodies, PSUs, Banks, etc.

vi. Copy of the Audited Financial statements for the last three years ending with 31.03.2026 along with self-declaration.

vii. Copy of PAN No. & GST Certificate.

viii. Copy of the Registration / Certificate issued by Institute of Chartered Accountants of India.

ix. Details about the number of Partners in the firm for more than ten years as on date of Tender issue. ICAI certificate for proof of partner to be enclosed.

x. List of Statutory Audit/Internal Audit in Port Authorities, Central Autonomous Bodies, Central PSUs, State PSUs (or) Established Public Limited Companies in the Private sector with turnover of not less than Rs.500 crores conducted during the last 7 years ending 31.03.2026. Relevant experience certificates viz. Work Order and Completion Certificate for each work, any reasonable proof of the experience should form part of the document.

xi. List of Special Audit/similar audits on PPP projects of Port /Airport /National Highways & other infrastructure projects conducted during the last 7 years ending with 31.03.2026. Relevant experience certificates viz. Completion Certificate / any reasonable proof of the experience should form part of the document.

xii. Methodology & Action plan in Firm's letter head.

xiii. Scanned Tender Document signed and sealed in all pages.

xiv. Bid security declaration form signed and sealed in firms head as per format in Annexure – I.

xv. Technical bid should have no financial information. If any technical proposal is found to contain any information of price, the bid will be summarily rejected.

(b) Cover-2, The Financial Bid:

- The Excel Format of the Price Bid will be available in the Website https://gem.gov.in/.
- Price Bids containing any conditional offers will be rejected.
- Bids are to be quoted in Indian Rupees only. Price is inclusive of GST, and all other charges & taxes.

16. FORMATS OF BIDS:

The Bidders should submit the information as per the prescribed formats given in the Tender while submitting both technical and Financial Bids. Any deviation in this regard entails Bidder for disqualification.

17. DISPUTE RESOLUTION:

If a dispute, controversy or claim arises out of or relates to the audit, or breach, termination or invalidity thereof, and if such dispute, controversy or claim cannot be settled and resolved by the Parties through discussion and negotiation, then the Parties shall refer such dispute to sole Arbitrator appointed by Kamarajar Port Limited. The arbitration proceedings shall be conducted in English and a written order shall be prepared. The venue of the arbitration shall be Chennai or any other center as decided by KPL. The arbitration shall be held in accordance with the Arbitration and Conciliation Act, 1996. The decision of the Arbitrator shall be final and binding upon the Parties, provided that each Party shall at all times be entitled to obtain equitable, injunctive or similar relief from any court having jurisdiction in order to protect its intellectual property and confidential information.

18. JURISDICTION:

The jurisdiction of the courts shall be at Chennai only.

19. NOTICE:

Notice or other communications given or required to be given under the audit shall be in writing / E-mailed followed by hand-delivery with acknowledgement thereof, or transmitted by registered post or courier. Any notice or other communication shall be deemed to have been validly given on date of delivery if hand delivered & if sent by registered post than on expiry of seven days from the date of posting.

20. CANCELLATION OF TENDER PROCESS:

KPL reserves the right to cancel the tender process partly or fully at its sole discretion at any stage without assigning any reason to any of the participating bidders.

21. NO COMMITMENT TO ACCEPT LOWEST OR ANY OFFER/BID:

KPL shall be under no obligation to accept the lowest or any other offer received in response to this offer notice and shall be entitled to reject any or all offers without assigning any reason whatsoever. KPL has the right to re-issue tender/bid. KPL reserves the right to make any changes in the terms and conditions that will be informed to all bidders. KPL will not be obliged to meet and have discussions with any bidder, and/or to listen to any representations once their offer/bid is rejected. Any decision of KPL in this regard shall be final, conclusive and binding upon the bidder.

22. ADHERENCE TO TERMS AND CONDITIONS:

The Bidders who wish to submit responses to this Tender should note that they should abide (in true intent and spirit) by all the terms and conditions contained in the Tender. If the responses contain any extraneous conditions put in by the Respondents, such responses may be disqualified and may not be considered for the selection process.

23. EXECUTION OF AGREEMENT AND CONFIDENTIALITY AGREEMENT:

The selected Bidder will be required to execute the Agreement (Annexure-II) and Confidentiality Agreement (Annexure-III_ as within 15 days from the date of receipt of Letter of Award of assignment/ Work order.

24. PROFESSIONALISM, ETHICS & CODE OF CONDUCT:

The selected Bidder shall ensure provide professional, objective and impartial scrutiny and hold KPL's interest paramount and shall observe the highest standard of ethics, values, code of conduct, honesty and integrity while carrying out the audit.

25. ADHERENCE TO STANDARDS & ACTS:

The selected Bidder shall adhere to all the applicable laws of land and rules, regulations and guidelines prescribed by various regulatory, statutory and Government authorities. For the purpose of audit, Firm can collate and verify the data from other sources such as Customs, IT, GST and other relevant regulatory and statutory authorities report their conclusion with reference to such source information.

26. EXPENSES:

It may be noted that KPL will not pay any other amount / expenses / charges / fees / traveling expenses / boarding expenses / lodging expenses / conveyance expenses / out of pocket expenses other than the "Agreed Professional Fee".

27. SINGLE POINT OF CONTACT:

The selected Bidder shall have a local office in Chennai and has to provide details of single point of contact viz. name, designation, address, e-mail address/ telephone/mobile no., etc.

28. FORCE MAJEURE:

Any failure or delay by selected Bidder or KPL in the performance of its obligations, to the extent due to any failure or delay caused by fire, flood, earthquake or similar elements of nature, or acts of God, war, terrorism, riots, civil disorders, rebellions or revolutions, acts of governmental authorities or other events beyond the reasonable control of non-performing party, is not a default or a ground for termination. The affected party shall notify the other party within reasonable time period of the occurrence of a Force Majeure Event.

29. AUTHORIZED SIGNATORY:

The selected Bidder shall indicate the authorized signatories who can discuss and correspond with KPL, with regard to the obligations under the audit. The selected Bidder shall submit at the time of signing the audit, a Letter of authorizing an official or officials to discuss, sign agreements/audits with KPL.

30. RIGHT TO REJECT BIDS:

KPL reserves the absolute and unconditional right to reject any response to this Tender if it is not in accordance with its requirements and no correspondence will be entertained by KPL in the matter. The bid is liable to be rejected if

- It is not in conformity with the instructions mentioned in this Tender document.
- It is not properly/duly signed.
- It is received after expiry of the due date and time.
- It is incomplete including non-furnishing the required documents / information as required in terms of this Tender.
- It is evasive or contains incorrect information.
- If There is any kind of canvassing.

31. ASSIGNMENT:

Neither the audit nor any rights granted under the agreement can be sold, leased, assigned, or otherwise transferred, in whole or in part, by the selected Bidder. Any such sale, lease, assignment or otherwise transfer shall be void and be of no effect. The selected Bidder shall not assign or permit anyone other than its personnel to performance of the work, service or other performance required under the audit. Formation of consortium or association of Audit firms and engaging sub Audit firms is not allowed and such proposals will be disqualified at the evaluation stage itself.

General Manager (Finance)
Kamarajar Port Limited

Encl: As stated above

32. Cover II- Financial Cover (Price Bid Format)

BOT Operator	Unit	Rate per Report in INR (Incl. GST)	Total Amount in INR (Incl. GST)
Special Audit on the transaction of BOT Operators as per Scope of work & period indicated in Tender document inclusive of all Charges and taxes	Audit Report (A)	(B)	C= (A * B)
ETTPL			
2023-24 to 2025-26 (3 Reports)	12		
ECTPL			
2023-24 to 2025-26 (3 Reports)			
AECTPL			
2023-24 to 2025-26 (3 Reports)			
EBTPL			
2023-24 to 2025-26 (3 Reports)			
Grand Total	12		

Total amount in words: Rupees ______________________________________ only (Including GST)

Notes:

* **<u>The above price format is only for information purpose only. Participating Bidders shall submit their price in the Excel Format of the Price Bid available in the https://gem.gov.in/ website only, otherwise their bids will not be considered for evaluation.</u>**

- The quoted rate is valid for entire tenure of the contract. No escalation on payment for this contract.
- Payment to be made as per Tender conditions and against Tax invoice.
- The quoted price shall include all expenses & charges, GST and other taxes.

Authorized Signatory

Name ………………
Address……………
Seal…………………

Annexure – I

33. BID SECURITY DECLARATION
(To be Executed and submitted on bidder's letter head)

Tender No: KPL/FIN/Special Audit/2026 Date:

To
The GM (Finance) & CFO,
Kamarajar Port Limited,
Chennai 600 001.

Sir/Madam,

Sub: Appointment of Audit firm for conducting Internal Audit at Kamarajar Port Limited for the year 2026-27 & 2027-28 – Bid declaration - Reg.

*****

We the undersigned, do hereby declare that:

We understand that, according to your conditions, bids must be supported by a Bid Securing Declaration.
We accept that we may be disqualified from bidding for any contract with you for a period of two year from the date of notification if we are in breach of any obligation under the bid conditions, because we

a) have withdrawn/modified/amended, impairs or derogates from the tender, our Bid during the period of bid validity specified in the form of Bid;

(or)

b) having been notified of the acceptance of our Bid by the purchaser during the period of bid validity

- fail or refuse to execute the contract, if required.

We understand this Bid Securing Declaration shall cease to be valid if we are not the successful Bidder, upon the earlier of (i) the receipt of your notification of the name of the successful Bidder; or (ii) thirty days after the expiration of the validity of our Bid.

Place: **Name:**
Designation:
Date: **Signature of the Authorised Signatory of the bidder**

(The above said declaration duly signed and sealed to be uploaded along with other documents)

Annexure - II

34.AGREEMENT

(To be submitted by the Successful Bidder after issue of LOA)

This contract (hereinafter together with ………. appendices attached hereto called the contract) is made on …………...day of ………. 2026 between **KAMARAJAR PORT LIMITED** on the one part (hereinafter called **KPL**) and M/s…………………………………. (hereinafter called the **Audit Firm**) on the other part (Notwithstanding such association, the Audit firm will be represented hereunder at all times by ………………………………………………………. which will retain full and undivided responsibility for the performance of the obligations hereunder and for satisfactory completion of the Special Audit to be performed hereunder.)

WHEREAS the Kamarajar Port Limited has requested the Audit Firm to conduct Special Audit on BOT operators accounts WHEREAS the Audit firm has agreed to provide the services in accordance with Scope of work and all terms and Conditions set forth in this contract.

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this agreement words and expressions shall have the same meaning as are respectively assigned to them in the conditions of Tender Document hereinafter referred to.

2. The following documents shall be deemed to form and be read and construed as part of this Agreement viz.

   a) The Tender Document for Appointment of Audit firm for conducting Special Audit on BOT operators accounts as issued by the KPL.

   b) All amendments to the Tender document for Appointment of Audit firm for conducting special audit on BOT operators accounts as issued by the KPL prior to submission of bids, queries of bidders, if any.

   c) Award letter issued by the KPL vide No………… dated ………… and all correspondence exchanged between the KPL and the Audit firm up to the date of award letter as specifically referred to in the said award letter.

3. In consideration of the payment to be made by the KPL to the Audit firm as herein after mentioned the Audit firm hereby covenants with the KPL to carry and complete the works in conformity within all respects with the provisions of the audit.

4. The KPL hereby covenants to pay the Audit firm in consideration of the completion of the audit assignment the counterpart charges in the manner prescribed in the tender document and accepted by the Audit firm.

IN WITNESS WHEREOF the parties hereto have caused their respective common seals to be here unto affixed (or have hereunto set their respective hands and seals) the day and year first above written.

Binding Signature of Kamarajar Port Limited	Binding Signature of Audit firm
Witness:	**Witness**
1.	1
2.	2.

Annexure - III

35.CONFIDENTIALITY AGREEMENT

This CONFIDENTIALITY AGREEMENT is entered into on this ___ day of ________ 2026 ("Effective Date") by and between the following parties:

Kamarajar Port Ltd., a subsidiary company incorporated under the Companies Act, 1956, having its Registered office at, No-17, Jawahar Building, Rajaji Salai, Chennai – 600 001 (hereinafter referred to as "Client") and

____ having its office at ____ (hereinafter referred to as "Special Auditor");

Special Auditor and Client are collectively referred to as the "Parties" or individually as a "Party" as the context may require.

Both Parties hereby agree as follows in relation to Confidential Information to be disclosed by the Client to Special Auditor for purpose of APPOINTMENT OF AUDIT FIRM FOR CONDUCTING SPECIAL AUDIT ON PPP-BOT OPERATORS ACCOUNTS (hereinafter referred to as the "audit"):

1. All communication, information or data, in any form, which is disclosed by the Client to Special Auditor and which is to be protected hereunder against unrestricted disclosure or competitive use by Special Auditor shall be deemed to be "Confidential Information".

2. All Confidential Information, if in writing or other tangible form, shall be labeled or marked as "Confidential" at the time of its delivery from the Client to Special Auditors. Confidential Information disclosed orally, visually or in any intangible form, will be specified to be "Confidential" at the time of disclosure and summarized in writing, marked as "Confidential" and transmitted by the Client, within 5 working days of the disclosure.

3. This Agreement shall be valid for 12 months from the Effective Date, provided that obligations under this Agreement shall survive the termination of this Agreement for a period of Five (5) years, unless earlier waived in writing by the Client.

4. Special Auditor undertakes and agrees that any Confidential Information disclosed hereunder shall be used by Special Auditor solely for the purpose of the audit and Special Auditor will not disclose or disseminate such Confidential Information to anyone, except to its partners, directors, consultants, employees and advisers ("Authorized Personnel") who have a need to know such Confidential Information for the purpose for the audit.

5. Confidential Information shall not include information which:

   a. is publicly available or has become generally available to the public other than as a result of a breach of this Agreement;

   b. was already lawfully known (without restriction on disclosure) to Special Auditor (including its Authorized Personnel) prior to its being so furnished by the Client;

   c. has become available to Special Auditor (including its Authorized Personnel) on a non-confidential basis from a source other than the Client unless to the knowledge of Special Auditor such sources owes a duty of confidentiality to the Client;

   d. has been independently developed, by or for Special Auditor without reference to the Confidential Information; or

   e. is required to be disclosed to any government department, regulatory body, or any other party that is entitled to know such information in accordance with legal or regulatory requirements, any applicable law, rules or regulations, professional duty or where disclosure is made in connection with any claim by Special Auditor or in connection with any claim or potential claim against Special Auditor.

6. Special Auditor shall use all reasonable safeguards against the unauthorized disclosure of Confidential Information and shall use reasonable endeavors to ensure that all of its Authorized Personnel having access to Confidential Information adhere to the terms of this Agreement.

7. Upon expiration of this Agreement or sooner upon written request of the Client, all Confidential Information in the possession of Special Auditor shall be returned to the Client or destroyed under conditions which preserve the confidentiality of the Confidential Information, at the option and instruction of the Client. Notwithstanding the foregoing, Special Auditor may retain such portion of the Confidential Information that is required for compliance with its statutory, regulatory or professional conduct obligations.

8. It is understood that this Agreement is not intended to, and does not, obligate either party to enter into any further agreements or to proceed with any relationship or other transaction.

9. Any failure or delay by either party in exercising any right, power or privilege hereunder shall not constitute a waiver hereunder nor shall any single or partial exercise thereof preclude any further exercise of any right, power or privilege.

10. This Agreement supersedes any prior such agreement. The Agreement cannot be amended in any manner, modified except by a written instrument signed by authorized representatives of both Parties.

11. If any provision of this Agreement is found to be unenforceable, the remainder shall be enforced as fully as possible and the unenforceable provision shall be deemed modified to the limited extent required to permit its enforcement in a manner most closely representing the intention of the Parties as expressed herein.

12. The Agreement and all matters relating to this Agreement shall be governed by, and interpreted and construed in accordance with the Indian Law and the courts in Chennai shall have exclusive jurisdiction over all matters, disputes (including claims for set-off and counterclaims) which may arise in connection with this Agreement.

IN WITNESS WHEREOF the duly authorized representatives of the Parties have executed this Agreement on the date first above written.

Signed for and on behalf of

____

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of

[KAMARAJAR PORT LTD.]

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of