

CORRIGENDUM NO. 01 DATED: 22.04.2025
TO
BIDDING DOCUMENT

TENDER No.: THDCIL/NCR/CC-533

Sub: Expression of Interest (EOI) for Empanelment of Firms of Chartered / Cost Accountants for Conducting Internal Audit and physical verification of Fixed Assets/ Stores (Incl. of Sub Stores)/Inventory in THDC India Limited for the Next Three Financial Years (i.e. 2025-26, 2026-27 & 2027-28); Tender No. THDCIL/NCR/CC-533; Extension in Bid Submission Date

This is to inform to all concerned that the EOI document download date & timing, Last Date and Time for submission of applications and opening of applications related to subject tender are revised as under:

1	EOI Document download date & timing:	Upto 29.04.2025 11:00 Hrs. (IST)
2	Date & Time of Submission of Applications on CPP Portal:	Upto 29.04.2025 11:00 Hrs. (IST)
3	Date & Time of opening of Applications on CPP Portal:	30.04.2025 at 11:00 Hrs. (IST)

All other terms & conditions of the tender shall remain unchanged.

The complete EOI Document is available on Central Public Procurement (CPP) Portal Website: <https://eprocure.gov.in/eprocure/app>.

Subsequent Clarification /Amendment/ Corrigendum, if any, shall be uploaded on the above website only.

GM (Contracts)
N.C.R. Office, Plot No.20, Sector-14,
Kaushambi, Ghaziabad, Pin: 201010, Uttar
Pradesh (India),
Phone: +91-120-2816721,
E-mail: corpcontract@thdc.co.in

-----O-----

Notice Inviting Expression of Interest for Empanelment of Firms of Chartered Accountants for Conducting Internal Audit and Physical Verification of Fixed Assets/ Stores (Incl of Sub Stores)/ Inventory in THDC India Limited (EOI No: THDCIL/NCR/CC-533)

AMENDMENT NO. 01 DATED 22.04.2025

Sl.No.	Reference Clause	Existing provision	Amended provision
1.	Annexure-A of EOI document	Annexure-A	Annexure-A of EOI document has been revised and is attached as Annexure-A (Rev.-01).

Annexure –A (Rev-01)

NOTICE INVITING EXPRESSION OF INTEREST

**SELECTION CRITERIA (POINT ALLOCATION) FOR THE EMPANELMENT OF AUDIT
FIRMS WILL BE AS FOLLOWS:**

SL. No	Particulars A	Points to be allocated B	Maximum points AXB = C
1.	No. of Year of Establishment of the Firm	01 (One) point for each full FY of existence	10 (Ten)
2.	No. of Partners in the Firm who are FCA/ FCMA and who have been with the applicant Firm for a minimum period of one year as on the date of application. (Form 18 of ICAI or Form M- 5 of ICMAI to be submitted)	03 (Three) points for each Partner who is FCA / FCMA	12 (Twelve)
3.	No. of Partners in the Firm who are ACA/ ACMA and who have been with the applicant Firm for a minimum period of one year as on the date of application. (Form 18 of ICAI or Form M- 5 of ICMAI to be submitted)	02 (Two) points for each Partner who is ACA / ACMA	10 (Ten)
4.	Number of Branch offices (excluding Head Office)	01(One) point per Branch	05 (Five)
5.	No. of Qualified Assistants (Chartered/ Cost Accountants) employed with the Firm for a minimum period of one year as on the last date of application.	02 (Two) points per Qualified Assistant	10 (Ten)
6.	No. of Semi-qualified Assistants (CA-Inter / Cost -Inter) employed with the Firm.	01 (One) point per Semi-qualified assistant	08 (Eight)
7.	Experience of the Firm in Power Generation sector (including THDCIL) as Statutory / Internal / Cost Auditor. (refer SL- III of note to Annexure – A below)	03 (Three) points per year of Statutory/ Cost/ Internal Audit (fraction of the year to be ignored.)	18 (Eighteen)
8.	Experience of the Firm in Physical verification in Power Generation sector of Fixed Assets/ Stores/ Inventory. (refer SL- III of note to Annexure – A below)	02 (Two) points per year of Physical Verification Audit (fraction of the year to be ignored).	10 (Ten)
9.	Experience of the Firm as Statutory/ Internal / Cost Auditor in CPSU other than Power Generation Sector.	02 (Two) points per year of Audit (fraction of the year to be ignored).	12 (Twelve)
10.	Place of Registered Office/ Branch Office of Chartered Accountant/ Cost Accountant firm	05 (Five) points for office located at Delhi (NCR)/ UP/Uttarakhand	05 (Five)
	Total Points		100 (Hundred)

Note to Annexure-A:

I. Firms will be evaluated as below:

1. Firms will be initially evaluated and shall be assigned **Total Points** based on valid submitted data of firm for each criterion as given in column A multiplied with Points per criteria as given in Column B for each of the 10 items of evaluation. (Total Points=Valid firm data in column A x Points per criterion in column B).

2. The following documentary evidence duly signed by the applicant with firm's seal should be uploaded in support of each of the below-mentioned criteria: In absence of documentary evidence no marks will be awarded.
 - ▯) Proof of Registration of firm clearly indicating the Registration date and firm registration number issued by ICAI/ICMAI.
 - ▯) Partnership Deed, communication from ICAI/ICMAI or other evidence clearly indicating the partners in the firm with their membership number and date from which they are with the firm.
 - ▯) Proof of Final Pass Certificate/Membership of the Institute of Qualified/Semi Qualified Assistants is to be provided along with date from which they are with the firm.
 - ▯) Copy of Appointment/Engagement letter for experience in the Power Generation Sector/other CPSU or other documentary evidence as per S. No. 7, 8 & 9 of above selection criteria.
 - ▯) List of branch offices including registered office of applicant on their letterhead along with their documentary evidence e.g. Broadband bill, lease deed, rent agreement, electricity bill etc.
 - ▯) Any other document as stated in selection criteria.
3. All the pages of the terms & conditions and documents submitted are to be signed with the seal of the firm and should be serially numbered.
4. Total Points assigned to each of the 10 items of evaluation shall be further restricted to **Maximum Points** as given in Column C to calculate **Evaluated Points** out of a maximum of **100 points**.
5. Firm having the highest- Evaluated points will be empaneled in highest to Lowest, i.e., in descending order.
6. In case of tie, firm with older registration date shall be placed higher in **EOI Ranking**.
- II. Sl. No. 7-9 Points for complete Financial Year's (FY) experience shall be considered starting from FY 2018-19, irrespective of the number of audits conducted during that particular Financial Year.
- III. In cases where firm's experience is in private sector at Sl. 7 & 8 of Annexure-A, auditee entities with minimum turnover of Rs 500 Crores in the respective financial years starting from 2018-19 in which assignment was done, would only be considered.
- IV. A total of 35 Firms are proposed to be empaneled.
- V. **FCA/FCMA, other than those considered for Sl. No. 2 of the Selection Criteria above, shall also be considered as ACA/ACMA for Sl. No. 3 of the selection criteria, subject to a valid certificate of practice issued by the respective institution.**

Notice Inviting Expression of Interest for Empanelment of Firms of Chartered Accountants for Conducting Internal Audit and Physical Verification of Fixed Assets/ Stores (Incl of Sub Stores)/ Inventory in THDC India Limited

EOI No: THDCIL/NCR/CC-533

CLARIFICATION No. 01 dated 22.04.2025

Sl. No.	Reference No./ Clause No.	Tender clause description	Bidder's Query	THDCIL's Reply
1	Note to Annexure-A of EOI document (Point No. 2)	<p>1. The following documentary evidence duly signed by the applicant with firm's seal should be uploaded in support of each of the below-mentioned criteria: In absence of documentary evidence no marks will be awarded.</p> <p>a) Proof of Registration of firm clearly indicating the Registration date and firm registration number issued by ICAI/ICMAI.</p>	<p>1. As you may be aware, the Comptroller and Auditor General of India (C&AG) has assigned weightage to partners and employees holding the Certified Internal Auditor (CIA) certification, as per its policy publicly available on the link https://care.cag.gov.in/policy/policy.htm</p> <p>While the empanelment by the Comptroller and Auditor General of India (C&AG) primarily focuses on statutory audits, the assignments under your esteemed organization align more closely with internal audits. Given this, it would be beneficial to emphasize the Certified Internal Auditor (CIA) certification as a prerequisite for partners and staff undertaking these assignments. Currently, it appears that such a requirement is not incorporated as a mandatory criterion for empanelment or execution of the assignments..... we request you to kindly amend the tender document to include the necessary CIA compliance requirements. This amendment will ensure alignment with the latest C&AG directives and maintain transparency and standardization in the bidding process.</p>	Tender condition remains unchanged.
2	Annexure-A of EOI document	<p>1. No. of Partners in the Firm who are FCA/FCMA and who have been with the applicant Firm for a minimum period of one year as on the date of application. (Form 18 of ICAI or Form M-5 of ICMAI to be submitted)</p> <p>2.No. of Partners in the Firm who</p>	<p>1. In the selection criteria (point for allocation) at Sr No 2- 3 points are given for each FCA Partner and at Sr No. 3 - 2 points are given for each ACA partner. Our query is since our firm has 8 FCA full time partners. So we want to know if we get points for 4 FCA partners then for remaining 4 partners we get points in category 3 of ACA.</p> <p>2. As per selection criteria under Sl. No. 02, for each FCA</p>	Refer Amendment No. 1

3	(Selection Criteria- S. No. 2 & 3)	are ACA/ACMA and who have been with the applicant Firm for a minimum period of one year as on the date of application.(Form 18 of ICAI or Form M-5 of ICAI to be submitted)	partner 03 points would be given and under this head Maximum points under this head are 12. Since we have 10 FCA partners, we would receive Maximum 12 points. It would mean that out of our 10 FCA partners only 04 (04*03) would be considered under this head for allotment of points. Our query is whether our remaining 06 FCA partners would not be get any points under SI. No. 02, would be considered under SI. No. 03 which is forfor ACA partners along with our 01 ACA partner thereby we would also get Maximum 10 points under the SI. No. 03.	
4	Annexure-A of EOI document (Selection Criteria)	Selection Criteria	Please inform that as the Constitution Certificate issued by the Institute of Chartered Accountants (ICAI) the names/membership no. and date of joining the firm etc. of all the partners and qualified paid chartered accountants is duly mentioned/certified by ICAI, do we still have to submit "qualification certificates" of the partners and qualified paid chartered accountants?	Membership Certificate issued by Institutions shall also be accepted.
5	Annexure-A of EOI document (Selection Criteria- S. No. 7 & 8)	1.Experience of the Firm in Power Generation sector (including THDCIL) as Statutory / Internal / Cost Auditor. (refer SL- III of note to Annexure – A below) 2.Experience of the Firm in Physical verification in Power Generation sector of Fixed Assets/ Stores/ Inventory. (refer SL- III of note to Annexure – A below)	Experience of the Firm in Power Generation sector (including THDCIL) as Statutory /Internal / Cost Auditor. / physical verification works. Our query is our firm has done Statutory audits/Internal Audits and physical verification works in Companies which are engaged in transmission, distribution etc like Powergrid corporation of India, UP Power Transmission and Madhyanchal Vidyut Vitran Nigam Ltd, POSOCO etc. PI clarify whether for such type of works we get points as per point allocation criteria .	It is to clarify that experience of the firms in Power Generation Sector whose primary source of business is electricity generation, shall be considered.
6.	Annexure-A of EOI document (Selection Criteria- S. No. 9)	List of branch offices including registered office of applicant on their letterhead along with their	Whether self attested ICAI Firm Certificate, GST Registration, Udyam Registration, Title Deed in name of family members, No Objection from Landlord with zero rent and Bank	Tender Condition is self-explanatory.

	Criteria- No. 2e)	Note documentary evidence e.g. Broadband bill, lease deed, rent agreement, electricity bill etc.	Statement will constitute documentary evidence.	
7	General Term & Conditions (Point No. 13 & 15)	<p>1. Internal Audit/Physical Verification of Fixed Assets/Stores (incl. of Sub stores)/Inventory shall be carried out as per Companies Act, 2013 & as per the audit guidelines issued by Institute of Chartered Accountants of India.</p> <p>2. Auditors would deploy a suitable team for undertaking the assignment, after a through perusal of the requirements of the appointment letter, terms & conditions contained therein and the Detailed Guidelines for Internal Audit and other assignment, ensuring that the size of the audit team is commensurate with the size of the auditee unit and the volume of work involved. The Head of the Unit will coordinate with the Audit Team for smooth execution of the assignment. It should be ensured that the audit team is always headed by a Partner/Qualified Assistant with a team member.</p>	<p>i. Number of locations to be allotted to one firm for one year</p> <p>ii. Periodicity of Physical verification will also be half yearly as internal audit?</p> <p>iii. iii) Estimated man-days (for deployment) at each location</p>	The subject EOI is only for empanelment, appointment is to be done in due course with TOR (Terms of reference) from the empaneled list.



THDC INDIA LIMITED
{Schedule 'A' – Mini Ratna (Category-1) CPSU}

NOTICE INVITING EXPRESSION OF INTEREST FOR EMPANELMENT OF FIRMS OF CHARTERED / COST ACCOUNTANTS FOR CONDUCTING INTERNAL AUDIT AND PHYSICAL VERIFICATION OF FIXED ASSETS/ STORES (Incl of Sub Stores)/ INVENTORY IN THDC INDIA LIMITED FOR THE NEXT THREE FINANCIAL YEARS (i.e. 2025-26, 2026-27 & 2027-28).

No: THDCIL/NCR/CC-533

Date: 28.03.2025

Invitation for Expression of Interest (EOI)

THDC INDIA LTD. invites Expression of Interest (EOI) from reputed Indian Chartered Accountants / Cost Accountants Audit Firms for empanelment as Internal Auditors for carrying out Internal Audit & Physical Verification of Fixed Assets/ Stores (incl. of Sub stores) /Inventory of Corporate Office at Rishikesh and its offices/ project sites located at Tehri, Koteshwar, Pipalkoti in the state of Uttarakhand and NCR, Dhukwan, Khurja in the State of UP and Amelia in the State of MP and Patan, Dwarika in Gujarat, Kasargod in Kerala.

Interested applicants are requested to log on to NIC's CPP Portal (<http://eprocure.gov.in/eprocure/app>) for detailed advertisement and downloading of application form/ selection criteria. Firms are required to submit their applications in the prescribed Format at Appendix – I along with enclosure Annexures.

Applications for EOI with relevant documents as per the detailed documents should be submitted on the NIC's CPP Portal (<http://eprocure.gov.in/eprocure/app>) by 11.00 hrs. on dated 22.04.2025

All future corrigenda / addenda / amendments and clarifications to the invitation of EOI, if any, shall be hosted on above website only. Applicants are therefore advised to keep themselves updated with all such amendments while submitting the EOI.

Interested applicants may obtain further information from the contact details given below during office hours on working days from 10.00 hrs. to 18.00 hrs.:

THDC reserves the right to accept or reject any or all applications, cancel/ withdraw the EOI process without assigning any reason whatsoever, in case the situation arises, and in such a case no applicant / intending applicant shall have any claim arising out of such action.

Tender (EOI) shall be opened on dated 23.04.2025 at 11:00 AM in presence of the bidders who wish to be present at the below venue. The bids received after closing date and time will not be considered.

The validity of Application/bid shall be 120 days. Offline applications will not be accepted.

The application should be addressed to: -

General Manager (Contracts)

THDC India Limited,
NCR Office, Plot No. 20, Sector-14,
Kaushambi, Ghaziabad -201010(U.P.)
E-mail: corpcontract@thdc.co.in
Phone: 0120-2816721/11

NOTICE INVITING EXPRESSION OF INTEREST

TABLE OF CONTENTS

Sl. No.	DESCRIPTION	Page No.
1	About The Company	3
2	Appendix-I: Format of Application	5-8
3	Annexure- A: Selection Criteria for empanelment of Audit Firms.	9-10
4	Annexure- B: General Terms & Conditions.	11-12
5	Annexure-C: List of Units with Audit Fees.	13
6	Annexure- D: Table DA/TA	14-15
7	Annexure- E: Instructions to Audit Firms and Document List.	16-90

NOTICE INVITING EXPRESSION OF INTEREST FOR EMPANELMENT OF FIRMS OF CHARTERED / COST ACCOUNTANTS FOR CONDUCTING INTERNAL AUDIT AND PHYSICAL VERIFICATION OF FIXED ASSETS/ STORES (incl. of Sub stores)/INVENTORY IN THDC INDIA LIMITED FOR THE NEXT THREE FINANCIAL YEARS (i.e. 2025-26, 2026-27 & 2027-28).

About the Company:

THDC India Limited (formerly known as Tehri Hydro Development Corporation Ltd.), is a Public Sector Enterprise under the administrative control of the Ministry of Power (MoP), Government of India (GoI). The Equity of the Company is shared between NTPC and GoUP in the ratio of 74.496:25.504. The Company was incorporated in July'88 to develop, operate & maintain the 2400 MW Tehri Hydro Power Complex (comprising 1000 MW Tehri Dam & HPP, 1000 MW Tehri Pumped Storage Plant & 400 MW Koteshwar HEP) and other hydro projects. The Company has an authorised share capital of Rs 4000 cr. THDCIL is a Mini Ratna Category-I and Schedule 'A' PSU.

THDCIL has successfully commissioned the Tehri HPP during the year 2006-07 and Koteshwar HEP during the year 2011-12. The Company has also commissioned 50 MW Wind Power Project at Patan and another Wind Power Project of 63 MW (30x2.1 MW) capacity at Dwarka, both in Gujarat, Dhukwan Small Hydro Power Project (24 MW) on Betwa river in Uttar Pradesh and Kasargod Solar Power Project (50 MW) in Distt Kasargod, Kerala.

The 1000 MW Tehri Pumped Storage Plant, which would utilize the Tehri and Koteshwar reservoirs as the pre-requisite upstream and downstream reservoirs, is presently under implementation and is commissioning stage. In addition to the 2400 MW Tehri Hydro Power Complex, THDCIL is implementing the 444 MW Vishnugad Pipalkoti Hydro Electric Project (VPHEP) on river Alaknanda at Uttarakhand. THDCIL is also implementing Khurja Super Thermal Power Plant (660 MW X 2 = 1320 MW) at Dist. Bulandshahar, UP. Unit -I (660 MW) of the Khurja STP Plant has been successfully commissioned in the month of January 2025. The coal supplied to the Khurja STPP is from the captive Amelia Coal Mine at Dist. Singrauli, MP which is under operation from February 2023. In addition, there are various hydro projects of THDCIL under different stages of implementation i.e. Survey & Investigation and DPR preparation.

OBJECTIVES:

1. To ensure that the accounting and financial management systems are reliable and effective in design and to assess the extent to which they are being followed.
2. To review the efficacy, adequacy and application of accounting, internal financial and operating controls and thereby ensuring the accuracy of the books of account.
3. To verify that the system of Internal check is effective in design and operation to ensure the prevention of and early detection of defalcation, fraud, misappropriation and misapplication, if any.
4. To identify areas of significant inefficiencies in existing systems and to suggest necessary remedial measures.
5. To confirm the existence of financial propriety in all decisions and verify compliance with policies, rules, procedures of the Company and guidelines of the Government and statutory requirements.
6. To review the budgetary system and suggest cost reduction measures.

PERIOD:

Internal audit shall be conducted in 02 (two) phases (Phase –I covering the period from April to September and Phase –II covering the period from October to March). The detailed schedule of commencement and completion of audit work in each phase, the dates by which the reports are to be submitted shall be given in the **Assignment Plan** for each year.

SCOPE AND EXTENT OF INTERNAL AUDIT:

The Auditor shall review the systems, transactions, sanctions and internal control of the areas covering Cash and Bank transactions, Loans, Contracts, Purchases, Establishment records both in F&A and HR, establishment expenses, other expenses, depreciation, provision of gratuity, ex-gratia/generation incentive, commercial billing & its realization/reconciliation, confirmation of balance from bank, fixed assets, capital work in progress, allocation of EDC (expenditure during construction) & IDC, mandatory spares, stores, inter unit accounts, books of accounts, Trial Balance, guest house, etc.

Online applications are invited from eligible Vendors/ Applicants for THDC Empanelment of **“EMPANELMENT OF FIRMS OF CHARTERED/ COST ACCOUNTANTS FOR CONDUCTING INTERNAL AUDIT AND PHYSICAL VERIFICATION OF FIXED ASSETS/ STORES (Incl. of Sub stores)/ INVENTORY”** as per scope of work contained in detailed enlistment documents. This Empanelment shall be valid for 03 Years (Three Years) subject to terms & conditions.

The following documents comprise the empanelment documents. Applicants are advised to read all the empanelment documents carefully prior to submission of their application:

1. Format of Application
2. Selection Criteria
3. General Terms & Conditions, Audit Fees, TA, Boarding & Lodging expenses.
4. Instructions to Audit Firms & List of documents are to be submitted.

NOTICE INVITING EXPRESSION OF INTEREST

FORMAT OF APPLICATION

1. Name of the Firm
2. Registration No. of the Firm:
(Institute of Chartered / Cost Accountants of India)
3. Date of Registration of the Firm:
4. No. of year of establishment of Firm:
5. Details of **Head Office** & Branch Office(s):

Sl No.	HO/ Branch	Address	Date of Establishment	Contact Person, Mob. / Contact No	E- mail	Supporting document Reference No.
1						
2						

(Insert rows for Branch office(s), if any)

6. Details of Partners in the Firm:

Sl. No.	Name of the Partner	Membership No.	Membership Status ACA/ ACMA/ FCA/ FCMA	Date of joining the firm as Partner	Supporting document Reference No.
					(Form 18 of ICAI or Form M-5 of ICMAI need to be submitted)

7. Details of Qualified Assistants: -

Sl. No	Name of the Assistant	Membership No.	Whether ACA/ ACMA/ FCA/ FCMA.	Date of joining the firm as Qualified Assistant	Supporting document Reference No.
1.					Qualification certificate/Joining date
2.					

8. Details of Semi-Qualified Assistants: -

Sl. No.	Name of the Assistant	Whether CA-Inter/ CMA-Inter	Date of joining the firm as a Semi-Qualified Assistant	Supporting document Reference No.
1.				

2.				Qualification certificate/Joining date

9. Details of Experience in Power Generation Sector as Statutory/Internal/Cost Auditors from FY 2018-19 and onwards:

Sl. No.	Name of the Company/Unit	Turnover in Rs. Cr. (In case of Pvt. Co. only)	Year of Audit	Type of Audit- Statutory Audit/ Internal Audit/Cost Audit	Supporting document Reference no.
1					Relevant experience certificate/email from company confirming work completion along with appointment letter.
2					

10. Details of Experience in Power Generation Sector as Physical Verification of Fixed Assets/Stores (Incl. of Sub stores)/Inventory from FY 2018-19 and onwards:

Sl. No.	Name of the Company/Unit	Turnover in Rs. Cr. (In case of Pvt. Co. only)	Year of Audit	Type of Physical Verification- Fixed Assets/Store/Inventory	Supporting document Reference no.
1					Relevant experience certificate/email from company confirming work completion along with appointment letter.
2					
.....					

11. Details of Experience of the Firm in CPSU (other than Power Generation Sector) as Statutory/Internal/Cost Auditors from FY 2018-19 and onwards:

Sl. No.	Name of the Company/ Unit	Turnover in Rs. Cr. (In case of Pvt Co only)	Year of Audit	Type of Audit- Statutory Audit/ Internal Audit/Cost Audit	Supporting document Reference no.
1					Relevant experience certificate/email from company confirming work completion.
2					
...					

12. PAN of the Firm:

13. GST Registration No.:

14. Bank details for NEFT:

1	Bank Name, Address and Telephone No.	
2	Branch Name & Code	
3	Bank Account number with type of account, Saving/Current	
4	IFSC Code No. of the Bank	
5	A cancelled cheque from the said Bank	

15. Certificate:

It is confirmed that all the requirements as per the EOI documents have been complied with. We hereby confirm that all terms & conditions as specified in the EOI and annexures thereto have been accepted by us.

This is to certify that all the information given above are accurate and any misstatement will be liable for rejection of our participation in EOI and blacklisting by THDCIL as per Company's procedure.

None of our partner(s) or qualified employee(s) is a partner in any other audit firm which is applying for the current empanelment in THDCIL.

16. We confirm that we have not taken any deviation from the specified terms and conditions of the EOI documents. A copy of complete EOI document duly signed and sealed on all pages as a token of acceptance of all terms and conditions is attached. (Scanned Copy)

17. Our firm is not debarred/disqualified/blacklisted by any regulatory/statutory body or Government entity or any International/National agency for corrupt or fraudulent practices.

18. We have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries. We certify that we/our Collaborator/JV Partner/Consortium member are/is not from such a country and we don't have specified Transfer of Technology (ToT) arrangement with such countries or, if from such a country, have/has been registered with the Competent Authority and we will not sub-contract any work a contractor from such countries unless such contractor is registered with the Competent Authority. **We hereby certify that we fulfill all requirements in this regard and are eligible to be considered.**

19. i) We confirm that we fulfill the requirements of Local content for Class-I local supplier. The details of the location(s) at which the local value addition are as under:

Sl.NO.	Description of Goods & Services	Details of the location(s) at which the local value addition are made

- ii) We Confirm that we fulfil the requirements of Local content for Class-I local supplier for Item(s) mentioned in bidding document, as applicable. We further confirm that in case such item(s) are bought-out for us, we shall source the same from Class-I local supplier only.

We further confirm that we are presently not debarred/ banned by any other procuring entity for violation of 'Public Procurement (Preference to Make in India), Order 2017' (PPP-MII Order) dated 15.06.2017 and its subsequent revisions / amendments issued by Department for Promotion of Industry and Internal trade (DPIIT).

In case a Bidder has been banned/debarred by any other procuring entity for violation of 'Public Procurement (Preference to Make In India), Order 2017' (PPPMII Order) dated 15.06.2017 and its subsequent revisions / amendments issued by Department of Industrial Policy and Promotion (DIPP), the same may be declared by Bidder by striking off para above and declaring the details of banning using additional sheets.

Bidder may also enclose additional sheets in similar format (if required), for providing details pertaining to local value addition.

Signature of Partner with
Name & Seal of the Audit Firm.

Place: -

Date: -

List of enclosures:

1. _____
2. _____
3. _____

NOTICE INVITING EXPRESSION OF INTEREST**SELECTION CRITERIA (POINT ALLOCATION) FOR THE EMPANELMENT OF AUDIT FIRMS WILL BE AS FOLLOWS:**

SL. No	Particulars A	Points to be allocated B	Maximum points AXB = C
1.	No. of Year of Establishment of the Firm	01 (One) point for each full FY of existence	10 (Ten)
2.	No. of Partners in the Firm who are FCA/ FCMA and who have been with the applicant Firm for a minimum period of one year as on the date of application. (Form 18 of ICAI or Form M- 5 of ICMAI to be submitted)	03 (Three) points for each Partner who is FCA / FCMA	12 (Twelve)
3.	No. of Partners in the Firm who are ACA/ ACMA and who have been with the applicant Firm for a minimum period of one year as on the date of application. (Form 18 of ICAI or Form M- 5 of ICMAI to be submitted)	02 (Two) points for each Partner who is ACA / ACMA	10 (Ten)
4.	Number of Branch offices (excluding Head Office)	01(One) point per Branch	05 (Five)
5.	No. of Qualified Assistants (Chartered/ Cost Accountants) employed with the Firm for a minimum period of one year as on the last date of application.	02 (Two) points per Qualified Assistant	10 (Ten)
6.	No. of Semi-qualified Assistants (CA-Inter / Cost -Inter) employed with the Firm.	01 (One) point per Semi-qualified assistant	08 (Eight)
7.	Experience of the Firm in Power Generation sector (including THDCIL) as Statutory / Internal / Cost Auditor. (refer SL- III of note to Annexure – A below)	03 (Three) points per year of Statutory/ Cost/ Internal Audit (fraction of the year to be ignored.)	18 (Eighteen)
8.	Experience of the Firm in Physical verification in Power Generation sector of Fixed Assets/ Stores/ Inventory. (refer SL- III of note to Annexure – A below)	02 (Two) points per year of Physical Verification Audit (fraction of the year to be ignored).	10 (Ten)
9.	Experience of the Firm as Statutory/ Internal / Cost Auditor in CPSU other than Power Generation Sector.	02 (Two) points per year of Audit (fraction of the year to be ignored).	12 (Twelve)
10.	Place of Registered Office/ Branch Office of Chartered Accountant/ Cost Accountant firm	05 (Five) points for office located at Delhi (NCR)/ UP/Uttarakhand	05 (Five)
	Total Points		100 (Hundred)

Note to Annexure-A:**I. Firms will be evaluated as below:**

1. Firms will be initially evaluated and shall be assigned **Total Points** based on valid submitted data of firm for each criterion as given in column A multiplied with Points per criteria as given in Column B for each of the 10 items of evaluation. (Total Points=Valid firm data in column A x Points per criterion in column B).

2. The following documentary evidence duly signed by the applicant with firm's seal should be uploaded in support of each of the below-mentioned criteria: In absence of documentary evidence no marks will be awarded.
 - a) Proof of Registration of firm clearly indicating the Registration date and firm registration number issued by ICAI/ICMAI.
 - b) Partnership Deed, communication from ICAI/ICMAI or other evidence clearly indicating the partners in the firm with their membership number and date from which they are with the firm.
 - c) Proof of Final Pass Certificate/Membership of the Institute of Qualified/Semi Qualified Assistants is to be provided along with date from which they are with the firm.
 - d) Copy of Appointment/Engagement letter for experience in the Power Generation Sector/other CPSU or other documentary evidence as per S. No. 7, 8 & 9 of above selection criteria.
 - e) List of branch offices including registered office of applicant on their letterhead along with their documentary evidence e.g. Broadband bill, lease deed, rent agreement, electricity bill etc.
 - f) Any other document as stated in selection criteria.
3. All the pages of the terms & conditions and documents submitted are to be signed with the seal of the firm and should be serially numbered.
4. Total Points assigned to each of the 10 items of evaluation shall be further restricted to **Maximum Points** as given in Column C to calculate **Evaluated Points** out of a maximum of **100 points**.
5. Firm having the highest- Evaluated points will be empaneled in highest to Lowest, i.e., in descending order.
6. In case of tie, firm with older registration date shall be placed higher in **EOI Ranking**.
- II. Sl. No. 7-9 Points for complete Financial Year's (FY) experience shall be considered starting from FY 2018-19, irrespective of the number of audits conducted during that particular Financial Year.
- III. In cases where firm's experience is in private sector at Sl. 7 & 8 of Annexure-A, auditee entities with minimum turnover of Rs 500 Crores in the respective financial years starting from 2018-19 in which assignment was done, would only be considered.
- IV. A total of 35 Firms are proposed to be empaneled.

Other General Term & Conditions: -

1. Experience from the F.Y. 2018-19 onwards only shall be considered while carrying out evaluation for criteria at Sl. No. **7 to 9** above. The Cut of date for consideration of FY is 31.03.2024.
2. Firms that secure 70 points and above as per above criteria shall be considered for empanelment. Firms will be given points and ranked in the descending order. Top 35 firms securing 70 points and above including ties shall be considered for empanelment. In case of Firms securing 70 points but not within the top 35 firms as per evaluated criteria shall not be considered.
3. This empanelment is for the purpose of short listing/empanelment of firms only and would not carry any guarantee/assurance of allotment of Internal Audit/ Physical verification of Fixed Assets/Stores/Inventory assignments from THDCIL.
4. THDCIL reserve the right to accept or reject any application without assigning any reasons thereof. The decision of the Company for empanelment of the firms will be final.
5. Firms which have conducted/conducting Internal Audit / Physical Verification Audit for two or more years in the period from F.Y. 2022-23 to 2024-25 at THDCIL units/ offices irrespective of units covered, shall not be considered for Internal Audit / Physical Verification Audit assignment during the proposed empanelment period.
6. If the progress / performance of the audit firm is not found satisfactory, THDCIL's management reserves the right to terminate the appointment of the Firm including non-assignment of work in subsequent years, without assigning any reason whatsoever.
7. On assignment of work in subsequent years after the first year, THDCIL may rotate the Audit Firms from one unit to another within the company.
8. The Audit Firm will be debarred from getting in future, Internal Audit and other assignments in THDCIL in the following cases:
 - a. If the Firm obtains the appointment based on misrepresentation of information / misstatement of facts at the time of submission of application/documents along with EOI.
 - b. The Audit Firm is found to have sub-contracted the work.
 - c. If the Firm does not take-up audit in terms of the appointment letter.
 - d. If the Firm does not submit the Audit Report, complete in all respects in terms of the appointment.
 - e. If the CA/ CMA Firm is debarred by the respective Institute for any reason.
9. The Auditor will ensure that the information obtained in respect of the working/ operation of the unit is always maintained in strict confidence and secrecy, including after the completion of the assignment. All such information shall always remain exclusive property of THDCIL. A certificate for maintaining confidentiality is to be provided by the Audit firm at the time of acceptance of Audit assignment.
10. The offer should be submitted strictly as per terms and conditions laid down in the document. Application documents duly sealed and signed are to be submitted in physical form as a token of acceptance of all terms and conditions. All the pages of the proposal document shall have to be signed by the applicant firm(s) along with the firm's seal and documents uploaded along- with the offer shall also have to be authenticated by the authorized signatory of the applicant firm(s) with the firm's seal.
11. Empanelment is for 03 years only & may increase/decrease the no. of years of empanelment which is sole discretion of THDCIL.
12. The Firms who will be appointed as Statutory/ Cost Auditor at THDCIL shall not be entitled to appoint as Internal Auditor/ Physical Verifier.
13. Internal Audit/ Physical Verification of Fixed Assets/Stores (incl. of Sub stores)/ Inventory shall be carried out as per Companies Act, 2013 & as per the audit guidelines issued by Institute of Chartered Accountants of India.
14. Audit will be carried out in two phases in the financial year & the assignment plan shall be taken up

in accordance with the detailed schedule to be provided each year with the letter of Appointment.

15. Auditors would deploy a suitable team for undertaking the assignment, after a through perusal of the requirements of the appointment letter, terms & conditions contained therein and the Detailed Guidelines for Internal Audit and other assignment, ensuring that the size of the audit team is commensurate with the size of the auditee unit and the volume of work involved. The Head of the Unit will coordinate with the Audit Team for smooth execution of the assignment. It should be ensured that the audit team is always headed by a Partner/Qualified Assistant with a team member.
16. The auditor should give a report at the end of each Phase. The report should be supplemented, in each phase, by a statement indicating:
 - i. Particular of records checked along with their volume and value as compared to the total volume and value of the transactions.
 - ii. A statement indicating the audit staff deployed, their designation and the period of deployment in each phase.
 - iii. The report should also contain references to areas where no adverse observations have been noted. In respect of other areas, specific suggestions for improvement, if any, may also be highlighted for each area.
 - iv. The results of the audit should be discussed with Head of unit and Finance Heads of units in each phase and important observations should be brought to their notice so that timely corrective actions may be taken. The report should be prepared after duly considering the additional information that may be provided /obtained at such discussion.
 - v. The Unit-wise reports are to be submitted in hard copy for each phase of audit to the Corporate Internal Audit Department of THDCIL, Rishikesh & one copy at Finance deptt. at Unit/Project. Soft Copy of Internal Audit Report have also to be submitted in MS Excel or MS Word through email to the email ids mentioned at the time of appointment.
17. Auditors should make comments on all irregularities or occurrences which the auditors desire to bring to the notice of management, along with their financial implications, if any. Auditors should also bring out deviations (non-compliance) by units from (with) policies, systems and procedures prescribed by THDCIL. The observation should be arranged in self-contained paras, preferably with suitable titles.
18. Company reserves the right to decide on the number of Auditors to be appointed and assignment of work centers (including addition/ realignment/ removal thereof) to be audited including rotation in assignment, if necessary.
19. Jurisdiction of courts: Any dispute arising out of or in respect of the contract will be subject to the jurisdiction of Court of Rishikesh (Distt. Dehradun, Uttarakhand) Only.
20. Declaration that Audit Firm have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during the last 04 (four) years shall be uploaded online as per Annexure-I.
21. Payments shall only be made through Electronic Mode only.
22. Company shall deduct TDS/any other tax/levy as per prevailing rules/rates.

Annexure-C

NOTICE INVITING EXPRESSION OF INTEREST

AUDIT UNIT PROPOSED FOR ALLOCATION OF INTERNAL AUDIT/ PHYSICAL VERIFICATION OF FIXED ASSETS/ STORES (Incl. of Sub stores)/INVENTORY with fees (Fixed)

SL No.	Unit	Audit	Yearly fees (₹)
1.	Tehri Unit (O&M & PSP) Distt. - Tehri Garhwal, Uttarakhand	Internal Audit	1,20,000.00
2	Tehri Unit (O&M & PSP) Distt. - Tehri Garhwal, Uttarakhand	Physical verification of Fixed Assets	75,000.00
3	Tehri Unit (O&M & PSP) Distt. - Tehri Garhwal, Uttarakhand	Physical verification of Stores (incl. of sub stores)/Inventory	75,000.00
4	Khurja Thermal Power Project, Khurja (UP)	Internal Audit	75000.00
5	Khurja Thermal Power Project, Khurja (UP)	Physical verification of Fixed Assets/Stores (incl. of sub stores)/Inventory	75000.00
6	Koteshwar Unit Distt. - Tehri Garhwal, Uttarakhand	Internal Audit	1,00,000.00
		Physical verification of Fixed Assets/Stores (incl. of sub stores)/Inventory	
7	VPHEP, Pipalkoti including Joshimath, Distt- Chamoli, Uttarakhand	Internal Audit	1,00,000.00
		Physical verification of Fixed Assets/Stores (incl. of sub stores)/Inventory	
8	Amelia Coal Mine Project, Distt. – Singrauli, MP	Internal Audit	75,000.00
		Physical verification of Fixed Assets/Stores (incl. of sub stores)/Inventory	
9	Rishikesh Corporate Office Distt. - Dehradun, Uttarakhand	Internal Audit	1,20,000.00
10	Rishikesh Corporate Office Distt. - Dehradun, Uttarakhand	Physical verification of Fixed Assets/Stores (incl. of sub stores)/Inventory	90,000.00
11	NCR Office at Ghaziabad, UP (NCR Office/ Dhukwan SHP/Wind & Solar Power – Dwarika, Patan & Kasargod Projects)	Internal Audit	100,000.00
		Physical verification of Fixed Assets/Inventory	
		TOTAL	10,05,000.00

Note: -

1. Fees mentioned above are for both phases viz, Phase-I & Phase-II in the Financial Year.
2. The name of audit unit for audit with location is mentioned above.
3. The unit for audit /assignment may be changed as per the requirement of THDCIL.
4. The internal Auditor will ensure that the information obtained in respect of the operation of the Unit is maintained with strict confidence and secrecy.
5. Rate/Entitlement of TA/DA shall be as per Annexure-D.
6. GST extra, as applicable.

Annexure-D

Travelling, boarding & lodging expenses for the assignment of Auditors shall be reimbursed as under: -

Mode of Travel/Boarding	Partners	Qualified Assistants	Semi- Qualified Assistants	Article Assistants
1	2	3	4	5
1 Travel by Train/Air	AC-Ist Class/ Economic Air Fare	AC-II nd Tier	AC-II nd Tier	AC-II nd Tier
2 Travel by Road				
a) Places connected by train	Actual Taxi fare on production of proper cash receipt and restricted to train fare as per entitlement above.	Share Taxi - Maximum of 50 % of full taxi fare or Rs. 13.00 per KM whichever is lower and restricted to train fare as per entitlement above.	Share Taxi - Maximum of 50 % of full taxi fare or Rs. 11.00 per KM whichever is lower and restricted to train fare as per entitlement above.	Single seat in a taxi if used limited to Rs. 11.00 per Km or actual bus/train fare as per entitlement whichever is less.
b) Places not connected by train & where road journey is customary.	Actual Taxi fare on production of Proper Taxi Bill.	Share Taxi - Maximum of 50 % of full taxi fare or Rs. 13.00 per KM whichever is lower.	Share Taxi - Maximum of 50 % of full taxi fare or Rs. 11.00 per KM whichever is lower.	Single seat in a taxi if used limited to Rs. 11.00 per Km or actual bus fare whichever is less.
c) If traveled by own car/Scooter/motorcycle to places as at (a) above (on certification basis by mentioning Vehicle no.)	Rs. 16.00 per KM for Car/ Rs 7.00 per KM for Scooter/Motor cycle restricted to train fare as per entitlement.	Rs. 13.00 per KM for Car/ Rs 6.00 per KM for Scooter/Motor cycle restricted to train fare as per entitlement.	Rs. 11.00 per KM for Car/ Rs 5.00 per KM for Scooter/Motor cycle restricted to train fare as per entitlement.	Rs. 11.00 per KM for Car/ Rs 5.00 per KM for Scooter/Motor cycle restricted to train fare as per entitlement.
3 Dearness Allowance	Per Day	Per Day	Per Day	Per Day
a) When Boarding & Lodging is provided by the Company.	Rs. 465.00	Rs. 415.00	Rs. 260.00	Rs. 235.00
b) When Boarding & Lodging is not provided by the Company.	Rs. 1860.00	Rs. 1650.00	Rs. 1030.00	Rs. 930.00

Note:

- 1- Boarding & Lodging arrangement shall be provided by the Company either in guest house or Hotel.
2. Journeys from residence to Railway Station /Airport and back shall be part of Travelling and reimbursement of the same shall be made on actual basis.
3. All claims for travelling boarding & lodging expenses shall be supported by proper bills/ticket etc. The claims for reimbursement should contain the following information:
 - (i) No. of persons deputed to conduct the Audit work along with their designations as per the assignment.
 - (ii) No. of days spent on the Audit at the project. (Stay certificate to be attached)
4. In the event of travel by Air/Train, Boarding Pass/Tickets should be enclosed with the bills. Charges for reservation, Tatkal charges and telegram charges for securing reservation including additional charges paid for securing “i-ticket” or “e-ticket” through internet/website if charged by railway will be reimbursable and service charges of travel agent for providing tickets will also be reimbursable on actual basis.

Instructions to Audit Firms, Compliance/Declarations/Certificates by Firm(s) on appointment and Document List

To Do List

(A) Instructions to Audit Firms:

1. Format of Application must be completely filled in. Incomplete applications will be rejected out rightly.
2. Please ensure that the date of opening of Registered Office, Branch Office, entrance dates of all Partners into the firm, date of joining firm as qualified & semi- qualified assistants should be invariably indicated in the application.
3. All EOIs will be evaluated on the basis of the documents furnished along with applications only. No further documents will be called for during the scrutiny of the EOIs. Any additional document received, after the last date & time of receiving the EOIs as stipulated in the Notice Inviting EOIs, will not be entertained.
4. Since all the applications will be evaluated strictly on the basis of Selection Criteria as per Annexure-A, **please avoid attaching unsolicited information/ documents for processing applications expeditiously.**
5. The actual audit program/assignment will be issued with the approval of the Management and Audit Committee for each year. In case any empaneled audit firm happens to be the Statutory Auditor or Cost Auditor of THDCIL for that year of audit, the audit firm will not be considered for internal audit assignment in that year.
6. All submitted documents should be signed by a Partner with his name and under the seal of the firm.
7. Empanelment period is for three-years i.e. 2025-26, 2026-27 and 2027-28. However, the above tenure is not to be interpreted as assured and THDCIL reserves the right not to re-appoint at its sole discretion without assigning any reason thereof. THDCIL also reserves the right to extend the tenure of the above empanelment at its sole discretion.
8. Any application received after the stipulated date & time, due to any reason whatsoever, will be rejected out rightly.
9. **CONFLICT OF INTEREST**
 - 9.1 A bidder/applicant shall not have conflict of interest with other bidders/applicants. Such conflict of interest can lead to anti-competitive practices to the detriment of Employer's interests. A bidder/applicant may be considered to have a conflict of interest with one or more parties in this bidding/empanelment process, if:
 - a) they directly or indirectly control, or are controlled by or are under common control of another entity; or
 - b) they have the same legal representative/agent for purposes of their bids/applications; or
 - c) they have relationship with each other, directly or through common third party(ies), that puts them in a position to have access to information about or influence on the bid/application of another Bidder/Applicant; or

- d) Bidder/Applicant and/or any of its allied entity(ies), which directly or indirectly control(s) or is(are) controlled by or is(are) under common control of another entity, has(ve) participated as a consultant in the preparation of the design or technical specifications of the contract that is the subject of the tender; or
- e) Bidder/Applicant participates in more than one bid/application in this bidding/empanelment process.
- f) In cases of agents quoting on behalf of their principal service providers, one agent cannot represent two service providers or quote on their behalf in a particular tender enquiry. One service provider can also authorize only one agent. There can be only one bid/application from the following:
 - i) The principal service provider directly or through one Indian agent on his behalf; and
 - ii) Indian/foreign agent on behalf of only one principal. For the purposes of this clause the term 'control' shall have the following meaning:

"Control" shall include the right to appoint majority of the directors or to control the management or policy decisions exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding Corporate Materials Management or management rights or shareholders' agreements or voting agreements or in any other manner.

- 9.2 Bidders/Applicants shall certify their compliance to Clause "Conflict of Interest" by submitting a declaration as per the format enclosed as **Annexure-VII**.
- 9.3 Acceptance of above shall be considered as Bidder's/Applicant's confirmation that Bidder/Applicant has read and understood the Clause regarding "Conflict of Interest" and its bid/application is in compliance to this clause.
- 9.4 In case it is established that Bidder/Applicant has provided any false information in pursuance of the aforesaid Clause, while competing for this contract/empanelment, then its bid/application shall be rejected.
- 9.5 In case of a successful bidder/applicant, if it is established that the Bidder/Applicant has not complied with terms of aforesaid Clause, during execution of contract, this would be considered as fraudulent practice and shall be dealt accordingly.

10. Dispute Resolution Mechanism

In case of any dispute arises between THDCIL and applicant during the EOI process the matter shall be referred to CMD, THDCIL whose final decision shall be binding on the THDCIL and applicant.

11. Preference to Make In India:

Only 'Class-I Local companies are eligible to participate in this tender, as defined in the attached **Annexure-IV** to the bidding documents/ Public Procurement (Preference to Make in India), Order 2017 and its subsequent amendments/ revisions issued by DPIIT dated 16.09.2020 & MOP, GOI Order dt. 16.11.2021. The bidders may apprise themselves of the relevant provisions of bidding documents in this regard before submission of their bids. For

declaration regarding “Local Content” provision, a “Bid Submission Form” **Appendix-I** is enclosed. In case aforesaid certificate furnished by bidder is not in line with the declaration in respect of Local Content in their bid, same shall be treated as false declaration.

12. “Restrictions on procurement from a Bidder of a country which shares a land border with India.”

Any Bidder from a country which shares a land border with India will be eligible to bid in this tender only if bidder is registered with the Competent Authority as per Order F.NO. 7/10/2021-PPD (1), dated 23.02.2023 of Ministry of Finance. Further, any bidder (including bidder from India) having specified Transfer of Technology (ToT) arrangement with an entity from a country which shares a land border with India, shall also require to be registered with the same Competent Authority.

The Competent Authority for the purpose of registration shall be as mentioned in the above order of Ministry of Finance, Department of Expenditure, Public Procurement Division.

However, the said requirement of registration will not apply to bidders/subcontractors from those countries (even if sharing a land border with India) to which the Government of India has extended lines of credit or in which the Government of India is engaged in development projects. The Contractor may apprise itself of the updated lists of such countries available in the website of the Ministry of External Affairs.

Bidder shall certify duly signed and stamped **Annexure-V** of the bidding document, confirming that the Bidder fully complies with “Restrictions on Procurement from a Bidder of a country which shares a land border with India”, which shall be submitted/ uploaded along with Bid proposal.

Bidder's failure to comply with the aforesaid requirement regarding submission of **Annexure-V** may lead to rejection of the bid.

13. Anti-Bribery Management System (ABMS) Manual:

The Bidder and its employees along with its Associate/ Collaborator/ Sub-Contractors / Sub-Vendors / Consultants / Service Providers and all other persons associated with business of Employer shall strictly adhere to Anti-Bribery Management System (ABMS) Policy of the Employer attached herewith as **Annexure-IX**.

Bidders shall certify their compliance on Anti-Bribery Management System (ABMS) Policy of Employer by submitting relevant declaration/undertaking as per Certificate at **Annexure-VI** of the EOI document.

This certification by the bidder/applicant shall be considered as bidder's confirmation that they and their employees along with their associate / collaborator/ subcontractors / sub vendors / consultants / service providers shall strictly abide by Anti-Bribery Management System (ABMS) Policy of Employer as attached herewith as **Annexure-IX** and undertake that they represent and confirm that they are aware of, understand, and will comply with all applicable laws and regulations relating to Anti-Bribery Management System (ABMS) Policy of the Employer.

B. List of documents to be submitted along with the applications/ EOIs:

Interested audit firms are advised to go through contents of the EOI documents carefully and submit all attested copies of the following documents in proper sequence along with the EOIs as described hereinafter:

1. Registration certificate of the firm issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India. Information related to the year of establishment of Head Office & Branch Office(s), addresses, details of partners and their membership nos. etc. as indicated in the Certificate will be treated as conclusive & final information for evaluation of EOIs.
2. Membership certificate of the Partners / Qualified Assistants issued by the Institute of Chartered Accountants of India / Cost Accountant of India.
3. Certificates/ Mark sheets issued by the respective Institutes in evidence of qualifications of semi- qualified assistants.
4. Copies of appointment letters for Statutory / Internal /Cost Audit /Physical verification along with work completion certificate/email as evidence of experience.
5. Copy of PAN Card.
6. Copy of Goods and Services Tax Registration.
7. A cancelled cheque of the Bank to which payments will be made.
8. A scan copy of complete EOI document duly signed and sealed as a token of acceptance of all terms and conditions.
9. A declaration must be submitted by each audit firm that none of its partner(s) or qualified employee(s) is a partner in any other audit firm which is applying for the current empanelment in THDCIL (As per **Annexure-VIII**). Any EOI without such a declaration in this regard shall be summarily rejected.
10. Firms with experience of Internal / Statutory / Cost Audit/ physical verification of power generation entities in private sector have to submit a certificate to the effect that the average annual turnover of the auditee for the relevant financial years is Rs 500 Crores or more along with self-attested copies of published accounts showing turnover for the relevant years/ CIN and other relevant web links to verify the turnover or certificate giving year-wise turnover details starting from 2018-19 issued by the company.
11. A declaration of ineligibility for corrupt and fraudulent practices or banned/de-listed/de-barred from business by any PSU/Govt. Department or appearing in the list of such bidders available on Central Public Procurement Portal (CPP Portal) (As per **Annexure-I**)
12. Scanned copy of duly filled & signed "Undertaking of Agency/Firm" for GST" (As per **Annexure-II**)
13. Scanned copy of duly filled & signed "undertaking that your firm or any of partners is not disqualified or blacklisted by the Comptroller and Auditor General of India or the Authority". (As per **Annexure-III**)
14. Certification for Restriction on Procurement from a Border Sharing Country (**Annexure- V**).

15. Scanned copy of Self declaration and documents as specified in Clause A (9) (Conflict of Interest). (**Annexure-VII**).
16. Scanned copy of duly filled & signed declaration/undertaking regarding compliance of Anti-Bribery Management System (ABMS) Policy of THDCIL as per **Annexure-VI**.

DECLARATION OF BIDDER

We undertake that:

1. In competing for (and if the award of work is made to us for execution) the above contract, we shall strictly observe the laws against fraud and corruption in force in India namely "*Prevention of Corruption Act, 1988*".
2. We are not under a declaration of ineligibility for corrupt and fraudulent practices or banned/de-listed/de-barred from business by any PSU/Govt. Department during the last 04 (four) years as on date of issue of EOI or appearing in the list of such bidders available on Central Public Procurement Portal (CPP Portal).

Date:

Signature

Place:

Name of the Authorized person
Designation

ANNEXURE- II

UNDERTAKING OF AGENCY FOR COMPLIANCE OF GST

- a. That the Applicant is registered under GST and compliant of GST provision.
- b. In case of non - compliance of GST provisions and blockage of any input credit, the Applicant shall be responsible to indemnify THDCIL.
- c. That all input credits have been passed on to THDCIL by the Applicant.

Place:

Date:

Signature

Authorized Signatory of Firm (Partner)

Note: -Above undertaking is to be given on letter head of Firm

ANNEXURE -III

UNDERTAKING FOR NOT BEING DEBARRED/BLACKLISTED

I/We(name and post of authorized signatory) on behalf of (Name of firm) do here by solemnly affirm and declare as follows:

Our firm or any of partner is not debarred/blacklisted by CAG of India/Auditor General of India/THDCIL and the debarment is not in force as on last date of submission of proposal. Our firm understand that in case above is discovered at later stage, our firm shall be liable for restraintment from bidding in THDCIL, apart from any other appropriate contractual action including debarment/blacklisting, termination of the contract.

[Signature and name of partner of the firm]

Date:

Place:

Note: Above undertaking is to be given on a non-judicial stamp paper of Rs. 10/-

ANNEXURE - IV

Sub: Preference to Make in India and Eligibility for Participation/ granting of Purchase Preference to Class-I local suppliers- regarding

It is the policy of the Government of India to encourage 'Make in India' and promote manufacturing and production of Goods and Services in India with a view to enhancing income and employment. In this regard, the following guidelines, concerning the procedure to be adopted for granting Eligibility for Participation/ purchase preference to local suppliers, are hereby issued:

1.0. DEFINITIONS:

- a) **'Local content'** means the amount of value added in India which shall, unless otherwise prescribed by the Nodal Ministry, be the total value of the goods, services or works procured (excluding net domestic indirect taxes) minus the value of imported content in the goods, services or works (including all customs duties) as a proportion of the total value, in percent.
- b) **'Class-I local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, meets the minimum local content as prescribed.
- a. **'Class-II local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, meets the minimum local content as prescribed for 'Class-II local supplier' but less than that prescribed for 'Class-I local supplier'.
- b. **'Non-Local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, has local content less than that prescribed for 'Class-II local supplier'.
- c) **'L1'** means the lowest tender or lowest bid or the lowest quotation received in a tender, bidding process or other procurement solicitation as adjudged in the evaluation process as per the tender or other procurement solicitation.
- d) **'Margin of purchase preference'** means the maximum extent to which the evaluated bid price of a 'Class-I local supplier' may be above the L1 for the purpose of purchase preference.

2.0. ELIGIBILITY FOR PARTICIPATION/PURCHASE PREFERENCE:

2.1. ELIGIBILITY FOR PARTICIPATION

Only Class-I local suppliers are eligible to Bid. Bids received (if any) from Class-II Local Supplier / Non Local Supplier shall be out rightly rejected.

3.0. MINIMUM LOCAL CONTENT

The local content requirement to categorize a Bidder/Supplier as 'Class-I local supplier' is minimum 60%.

4.0. MINIMUM LOCAL CONTENT

- 4.1. The 'Class-I local supplier' shall be required to provide, in the Bid Form of Techno-Commercial Bid, self-certification / declaration that the Item offered meets the local content requirement for 'Class-I local supplier' and shall give details of the location(s) at which the local value addition is made.
- 4.2. The 'Class-I local supplier' shall be required to provide a certificate from the statutory auditor or cost auditor of the company (in the case of companies) or from a practicing cost accountant or practicing chartered accountant (in respect of suppliers other than companies) giving the percentage of local content during execution prior to submission of last bill for payment.
- 4.3. In case aforesaid Certificate furnished by Contractor/Vendor is not in line with the declaration in respect of Local content in their bid, same shall be treated as false declaration.
- 4.4. False declarations will be dealt in line with the CORRUPT AND FRAUDULENT PRACTICES as mentioned in the bidding documents.
- 4.5. In case of false declaration/violation of the provision of PPP-MII Order, if a bidder has been debarred / banned by Employer, then the fact and duration of debarment should be promptly brought to the notice of the Member-Convenor of the Standing Committee (as per para 16 of PPP-MII Order) and the Department of Expenditure through Ministry of Power, GOI.
- 4.6. A supplier who has been debarred/banned by any other procuring entity for violation of 'Public Procurement (Preference to Make In India), Order 2017' (PPP-MII Order) dated 15.06.2017 and its subsequent revisions / amendments issued by Department of Industrial Policy and Promotion (DIPP) shall not be eligible for evaluation/preference, as applicable, under the aforesaid procedures for duration of the debarment. The 'Class-I local supplier' shall be required to furnish a confirmation in this regard in the Bid Form.

5.0. LOCAL SOURCING

- 5.1. The Bidder/its Sub-vendors must be Class-I local supplier for Item(s) mentioned in the Technical Specifications, as applicable, in case such item(s) are Self Manufactured/Bought-out.
- 5.2. The Bidder/Contractor are requested to encourage and promote domestic manufacturing and production of goods and services by sourcing goods and services applicable under the contract/ package from domestic suppliers/ service providers. In this regard, Bidder shall also follow guidelines/ advisory issued by Government of India from time to time, to the extent applicable to them, regarding promotion of local sourcing of goods including Bought out Items and services.

CERTIFICATION FOR RESTRICTION ON PROCUREMENT FROM A BORDER SHARING COUNTRY

(Certificate of full compliance on clause titled "Restrictions on Procurement from a Bidder of a Country which shares a Land Border with India")

Bidder's/Applicant's Name and Address:

To,
Corporate Contracts,
THDC India Ltd.,
NCR Office, Plot No. 20 Sector-14,
Kaushambi, Ghaziabad (U.P.)
Ph. No. 0135-2476721/ 2476711
E-mail: corpcontract@thdc.co.in

Dear Sirs,

- (1) With reference to our Proposal for **Empanelment of Firms of Chartered / Cost Accountants for Conducting Internal Audit and physical verification of Fixed Assets/ Stores (Incl. Of Sub Stores)/Inventory in THDC India Limited for the next three Financial Years (i.e. 2025-26, 2026-27 & 2027-28)** (EOI no. THDCIL/NCR/CC-533), we hereby confirm and certify that we fully comply clause titled "**Restrictions on procurement from a Bidder of a country which shares a land border with India**". We have read, understood and accepted the Clause titled "Restrictions on procurement from a Bidder of a country which shares a land border with India" and our bid is in compliance to this clause.
- (2) We confirm that if it is established that we have provided any false information in pursuance of the aforesaid clause, while competing for this contract, then our bid shall be rejected.
- (3) We further confirm that, if it is established that we have not complied with terms of aforesaid clause, during execution of contract, this would be a sufficient ground for immediate termination of the contract as per tender provision and shall be dealt accordingly.

Date :

(Signature).....
Name:

Place:

(Designation).....
Company seal).....

Adherence to Employer's Anti-Bribery Management System (ABMS) Policy

{To be submitted duly signed declaration online along with the Bid/Application on CPP Portal}

Bidder's/Applicant's Name and Address:

To,
Corporate Contracts,
THDC India Ltd.,
NCR Office, Plot No. 20 Sector-14,
Kaushambi, Ghaziabad (U.P.)
Ph. No. 0135-2476721/ 2476711
E-mail: corpcontract@thdc.co.in

Tender/EOI No.: THDCIL/NCR/CC-533

Dear Sir,

We and our employees along with our associate / collaborator/ subcontractors /subvendors / consultants / service providers shall strictly abide by Anti-Bribery Management System (ABMS) Policy of Employer as attached herewith as **Annexure-IX** and undertake that we represent and confirm that we are aware of, understand, and will comply with all applicable laws and regulations relating Anti-Bribery Management System (ABMS) Policy of Employer.

Date :

(Signature).....
Name:

Place:

(Designation).....
Company seal).....

Compliance to “Conflict of Interest” provisions

{To be submitted duly signed declaration online along with the Bid/Application on CPP Portal}

Bidder's/Applicant's Name and Address:

To,
Corporate Contracts,
THDC India Ltd.,
NCR Office, Plot No. 20 Sector-14,
Kaushambi, Ghaziabad (U.P.)
Ph. No. 0135-2476721/ 2476711
E-mail: corpcontract@thdc.co.in

Tender/EOI No.: THDCIL/NCR/CC-533

We confirm that we have read and understood the Clause No. 9.0 of **Annexure-E** regarding “Conflict of Interest” and our bid/application is in compliance to this clause. In case it is established that we have provided any false information in pursuance of the aforesaid Clause, while competing for this EOI/contract, then our bid/application shall be rejected. We also understand that in case we become successful bidder/applicant, if it is established that we have not complied with terms of aforesaid Clause, during execution of contract/empanelment, this would be considered as fraudulent practice and shall be dealt accordingly as per THDCIL Policy.

Date :

(Signature).....
Name:

Place:

(Designation).....
Company seal).....

Declaration regarding partner in any other audit firm

Bidder's/Applicant's Name and Address:

To,
Corporate Contracts,
THDC India Ltd.,
NCR Office, Plot No. 20 Sector-14,
Kaushambi, Ghaziabad (U.P.)
Ph. No. 0135-2476721/ 2476711
E-mail: corpcontract@thdc.co.in

Tender/EOI No.: THDCIL/NCR/CC-533

In compliance of Clause No. B(9) of Annexure-E, we confirm that none of our partner(s) or qualified employee(s) is a partner in any other audit firm which is applying for the current empanelment in THDCIL.

Date :

(Signature).....
Name:

Place:

(Designation).....
Company seal).....

Annexure-IX

ABMS Policy



टीएचडीसी इंडिया लिमिटेड THDC INDIA LIMITED

Schedule- A Mini Ratna PSU

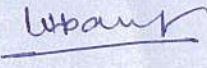
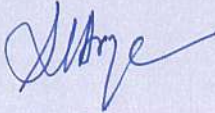
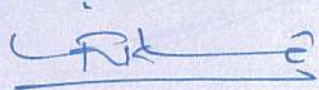
ANTI-BRIBERY MANAGEMENT SYSTEM MANUAL

DOCUMENT No. THDCIL/ABMS/MNL/01

THDC INDIA LIMITED

Ganga Bhawan, Pragatipuram, Bypass Road,

Rishikesh-249201, Uttarakhand, INDIA

PREPARED BY	REVIEWED BY	APPROVED BY
		
NAME:Sh. Hardev Pant Designation: DGM	NAME:Sh. SATISH KUMAR ARYA Designation: Dy.CVO/MR	NAME:Sh. R.K Vishnoi Designation: CMD

1.0 TABLE OF CONTENTS

1.0 TABLE OF CONTENTS	2
1.1 REVISION HISTORY	4
2.0 INTRODUCTION	5
2.1 THDC INDIA LIMITED (THDCIL)	5
2.2 ANTI-BRIBERY MANAGEMENT SYSTEM (ABMS)	7
3.0 DEFINITIONS	10
3.1 ABBREVIATIONS	11
4.0 CONTEXT, SCOPE & CONTROL OF ABMS MANUAL	13
4.1 UNDERSTANDING THE ORGANIZATION AND ITS CONTEXT	13
4.2 CONTEXT OF THE ORGANIZATION	13
4.3 SCOPE	16
4.4 ANTI-BRIBERY MANAGEMENT SYSTEM AND ITS INTERACTION	18
4.5 ANTI-BRIBERY RISK ASSESSMENT	19
4.6 RESPONSIBILITY & AUTHORISATION RELATED TO ABMS MANUAL	19
5.0 LEADERSHIP	21
5.1 LEADERSHIP AND COMMITMENT	21
5.1.1 GOVERNING BODY	21
5.1.2 TOP MANAGEMENT:	21
5.2 ANTI-BRIBERY POLICY	25
5.3 ANTI-BRIBERY COMPLIANCE FUNCTIONS:	25
5.4 DELEGATED DECISION-MAKING:	26
6.0 PLANNING	27
6.1 ACTIONS TO ADDRESS RISKS AND OPPORTUNITIES	27
6.2 RISK ASSESSMENT AND PLAN TO MITIGATE/CONTROL:	27
6.2 COMPLIANCE OBJECTIVES AND PLANNING TO ACHIEVE THEM:	30
6.3 CHANGES TO ABMS	31
7.0 SUPPORT	32
7.1 RESOURCES	32
7.2 COMPETENCE	32
7.3 EMPLOYMENT PROCESS	32
7.4 TRAINING	33
7.5 AWARENESS	33
7.6 COMMUNICATION	34
7.7 DOCUMENT CONTROL	35
8.0 OPERATIONS	36
8.1 PLANNING AND CONTROL	36
8.2 DUE DILIGENCE	46
8.3 FINANCIAL CONTROLS	47

8.4 NON-FINANCIAL CONTROL.....	47
8.5 IMPLEMENTATION OF ANTI-BRIBERY CONTROLS BY CONTROLLED ORGANIZATIONS AND BY BUSINESS ASSOCIATES	47
8.6 ANTI-BRIBERY COMMITMENTS	47
8.7 GIFTS, HOSPITALITY, DONATIONS, AND SIMILAR BENEFITS	48
8.8 MANAGING INADEQUACY OF ANTI-BRIBERY CONTROLS	48
8.9 RAISING CONCERNS.....	48
8.10 PROCEDURE FOR INVESTIGATION/ACTION INITIATING PROCESSES	50
9.0 PERFORMANCE EVALUATION.....	55
9.1 MONITORING, MEASUREMENT, ANALYSIS, AND EVALUATION	55
9.2 INTERNAL AUDITS	56
9.3 MANAGEMENT REVIEW	56
9.4 GOVERNING BODY REVIEW.....	58
9.5 REVIEW BY THE ANTI-BRIBERY COMPLIANCE FUNCTION	58
10.0 IMPROVEMENT.....	58
10.1 NONCONFORMITY AND CORRECTIVE ACTION.....	59
10.2 CONTINUAL IMPROVEMENT.....	60



टीएचडीसी इंडिया लिमिटेड
THDC INDIA LIMITED
Schedule- A Mini Ratna PSU

THDCIL INDIA LTD.

ANTI-BRIBERY MANAGEMENT SYSTEM MANUAL

DOCUMENT No.
THDCIL/ABMS/MNL/01
REV: 00
DATE: 22.05.2024

1.1 REVISION HISTORY

Sr. No.	Description	Page No.	Current Revision No.	Effective Date
1	INITIAL ISSUE		00	
2				
3				

Vipany

2.0 INTRODUCTION

2.1 THDC INDIA LIMITED (THDCIL)

THDCIL is a leading profit-making Public-Sector Enterprise registered in July'1988 under the Companies Act, 1956. THDCIL was conferred 'Mini Ratna–Category-I status in Oct'2009 and upgraded to Schedule 'A' PSU in July'2010 by the Govt. of India.

The Equity of the company was earlier shared between Govt. of India and Government of UP in the ratio of 75:25. Under Strategic Sale, the Share Purchase Agreement was executed between NTPC Limited and the President of India on 25th March'2020 for the acquisition of legal and beneficial ownership of equity held by the President of India in THDCIL. After the Strategic Sale, Equity in THDCIL is shared between NTPC Limited and the Government of UP in a ratio of 74.5% and 25.5%.

The Authorized Share Capital of the Company is ₹ 4000 Cr and the paid-up capital as of 1st Jan'2024 is ₹3665.88 Cr. THDCIL started earning profits from the first year (2006-07) of commercial operation of its maiden project i.e. Tehri HPP (1000 MW) and THDCIL has been a consistently profit-making company since then.

THDCIL was constituted with the sole objective to develop, operate & maintain the 2400 MW Tehri Hydro Power Complex (Tehri HPP-1000 MW, Tehri PSP-1000 MW and Koteshwar HEP-400 MW) and other Hydro projects. THDCIL has expanded its horizons and fully diversified in all types of conventional and non-conventional forms of energy.

Tehri HPP (1000 MW) was commissioned in 2006-07 and Koteshwar HEP (400 MW) in the downstream of Tehri HPP was commissioned during 2011-12.

THDCIL has also commissioned 24 MW Dhukwan Small Hydro Project in district Jhansi in the state of Uttar Pradesh during 2019-20.

Further, with the focus on clean and green energy, THDCIL has also diversified into the Renewable Energy Sector with the commissioning of two Wind Power Projects (50 MW Patan Wind Power Project and 63 MW Dwarka Wind Power Project in Gujarat) during the year 2016-17 and one Solar Power Project (50 MW) at Kasaragod, Kerala in Dec'2020.

The Projects Under Construction of THDCIL include 1000 MW Tehri PSP (Uttarakhand), 444 MW Vishnugad Pipalkoti HEP on river Alakananda (Uttarakhand), and 1320 MW Khurja Thermal Power Project (Uttar Pradesh).

Sustainable Development

Sustainable development was formally defined internationally around 1987 as "development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

THDCIL believes that Sustainable development balances social, economic, environmental, and resource needs, both for present and future generations, simultaneously achieving a vibrant economy, social progress, and a high-quality environment, locally, nationally, and internationally.

THDCIL's approach towards sustainable development is embedded in the Vision Statement. Sustainability criteria of THDCIL: projects must be profitable, environmentally acceptable, and favourably received by the host communities.

The sustainable development principle has been duly taken care of in the construction of the already commissioned Tehri Power Complex and THDCIL is also committed to maintaining the same in under-construction and upcoming projects. In Tehri Power Complex, efforts were made to keep the impact minimum, and the best available mitigation measures were employed to safeguard the environmental component.

2.2 ANTI-BRIBERY MANAGEMENT SYSTEM (ABMS)

THDCIL aims to be successful in the long term and needs to establish and maintain a culture of compliance, considering the needs and expectations of interested parties. ABMS, as per ISO 37001:2016 is therefore not only the basis, but also an opportunity, for a successful and sustainable organization.

ABMS is an ongoing process and the outcome of it ensures that THDCIL is meeting its obligations. ABMS is made sustainable by embedding it in the culture of the organization and the behaviour and attitude of the people working for it.

An effective, organization wide ABMS will enable THDCIL to demonstrate its commitment to comply with relevant laws, regulatory requirements, industry codes, and organizational standards, as well as standards of good governance, generally accepted best practices, ethics, and community expectations.

THDCIL's approach to compliance is shaped by the leadership applying core values and generally accepted good governance and ethical and community standards. Embedding ABMS in the behaviour of the people working for an organization depends above all on leadership at all levels and clear values of an organization, as well as an acknowledgment and implementation of measures to promote compliant behaviour and to avoid the risk of noncompliance.

THDCIL is increasingly convinced that, by applying binding values and appropriate ABMS, it can safeguard its integrity and avoid or minimize noncompliance with the organization's compliance obligations. Integrity and effective compliance are therefore key elements of good and diligent management. ABMS also contributes to the socially responsible behaviour of organizations.

One of the objectives of this Manual is to assist THDCIL in developing and spreading a positive culture of ABMS, considering that effective and sound management of ABMS-related

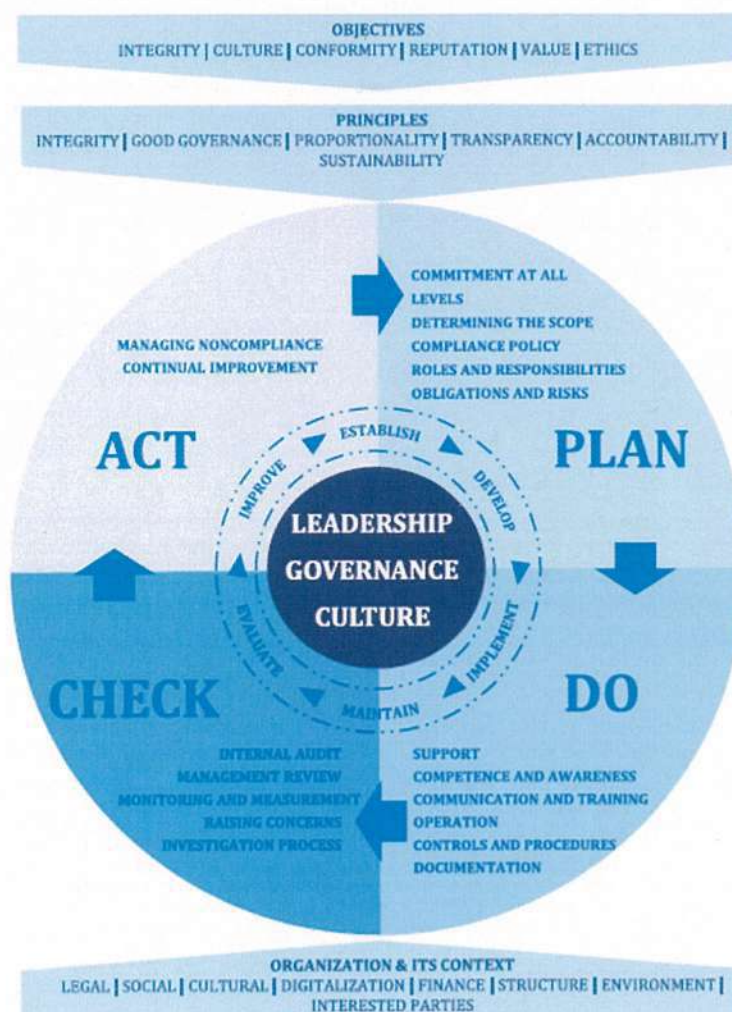
risks should be regarded as an opportunity to pursue and take, due to the several benefits that it provides.

Some of the benefits THDCIL believes because of the implementation of ABMS may be:

- Improving business opportunities and sustainability.
- Protecting and enhancing THDCIL's reputation and credibility.
- Considering the expectations of interested parties.
- Demonstrating THDCIL's commitment to managing its compliance risks effectively and efficiently.
- Increasing the confidence of third parties in the THDCIL's capacity to achieve sustained success.
- Minimizing the risk of a contravention occurring with the attendant costs and reputational damage.

The ABMS Manual provides interpretations/guidance on ABMS and recommended practices, in meeting the requirements of ISO 37001:2016. Both interpretations and the guidance in this Manual are intended to be adaptable for implementation.

While implementing ABMS, THDCIL will be following the model proposed by ISO 37001:2016



3.0 DEFINITIONS

1. **Audit:** systematic and independent process for obtaining evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.
2. **Competence:** ability to apply knowledge and skills to achieve intended results.
3. **Compliance:** meeting all the organization's compliance obligations.
4. **Compliance culture:** values, ethics, beliefs, and conduct that exist throughout an organization, and interact with the organization's structures and control systems to produce behavioural norms that are conducive to compliance.
5. **Compliance function:** a person or group of persons with responsibility and authority for the operation of the compliance management system.
6. **Compliance obligations:** requirements that an organization mandatorily has to comply with as well as those that an organization voluntarily chooses to comply with.
7. **Compliance risk:** the likelihood of occurrence and the consequences of noncompliance with the organization's compliance obligations.
8. **Conformity:** fulfilment of a requirement.
9. **Continual improvement:** recurring activity to enhance performance.
10. **Conduct:** behaviours and practices that impact outcomes for customers, employees, suppliers, markets, and communities.
11. **Corrective action:** action to eliminate the cause(s) of a nonconformity, and to prevent recurrence.
12. **Documented information:** information required to be controlled and maintained by an organization, and the medium on which it is contained.
13. **Effectiveness:** the extent to which planned activities are realized and planned results are achieved.
14. **Governing body:** person or group of persons that has the ultimate responsibility and authority for an organization's activities, governance, and policies, and to which top management reports and by which top management is held accountable.
15. **Interested party (preferred term)/stakeholder (admitted term):** person or organization that can affect, be affected by, or perceive itself to be affected by a decision or activity.

16. **Management system:** a set of interrelated or interacting elements of an organization to establish policies, and objectives as well as processes to achieve those objectives.
17. **Measurement:** process to determine a value.
18. **Monitoring:** determining the status of a system, a process, or an activity.
19. **Noncompliance:** non-fulfilment of compliance obligations.
20. **Nonconformity:** non-fulfilment of a requirement.
21. **Objective:** result to be achieved.
22. **Organization:** a person or group of people that has its functions with responsibilities, authorities, and relationships to achieve its objectives.
23. **Performance:** measurable result.
24. **Personnel:** individuals in a relationship recognized as a work relationship in national law or practice, or in any contractual relationship that depends on its activity from the organization.
25. **Policy:** intentions and direction of an organization, as formally expressed by its top management.
26. **Procedure:** the specified way to carry out an activity or a process.
27. **Process:** a set of interrelated or interacting activities that use or transform inputs to deliver a result.
28. **Requirement:** need or expectation that is stated, generally implied, or obligatory.
29. **Risk:** effect of uncertainty on objectives.
30. **Third party:** person or body that is independent of the organization.
31. **Top management:** a person or group of people who directs and controls an organization at the highest level.

3.1 ABBREVIATIONS

MR	Management Representation
QPR	Quarterly Progress Report

Upadhyay



टीएचडीसी इंडिया लिमिटेड
THDC INDIA LIMITED
Schedule- A Mini Ratna PSU

THDCIL INDIA LTD.

ANTI-BRIBERY MANAGEMENT SYSTEM MANUAL

DOCUMENT No.
THDCIL/ABMS/MNL/01
REV: 00
DATE: 22.05.2024

GNG	Geology and Geotechnical
S & I	Survey and Investigation
O&M	Operation & Maintenance
HM	Hydro Mechanical
IT	Information Technology
CSR	Corporate Social Responsibility
HoD	Head of Department
CVO	Chief Vigilance Officer
CVC	Central Vigilance Commission
CDA	Conducts, Discipline and Appeal
MoP	Ministry of Power
VAW	Vigilance Awareness Week
DoPT	Department of Personnel & Training
CTE	Chief Technical Examiner
R&D	Research and Development
DoP	Delegation of Power
IMS	Integrated Management System
QMS	Quality Management System
MPS	Monitoring and Project Services

Wipaur

4.0 CONTEXT, SCOPE & CONTROL OF ABMS MANUAL

4.1 UNDERSTANDING THE ORGANIZATION AND ITS CONTEXT

This 'ANTI-BRIBERY MANAGEMENT SYSTEM Manual' has been evolved for formulating the organization, responsibilities, and policies of **THDCIL** for implementing an ANTI-BRIBERY MANAGEMENT SYSTEM (ABMS) to meet the content and purpose of the company's ABMS Policy, objectives and for providing direction with discipline to all members of the organization for the same.

4.2 CONTEXT OF THE ORGANIZATION

i) External and Internal issues

The organization determines external and internal issues that are relevant to its purpose and strategic direction and that affect its ability to achieve the intended results of its ABMS Management System. The organization monitors and reviews information about these external and internal issues through periodical feedback and internal audits of different processes.

Internal Issues Specific to ABMS:

- a) Technical evaluation not as per PQ criteria / Definition of similar work
- b) Ambiguity in Price bid format
- c) Reduction in Bid Submission Period
- d) Late signing of Agreement/ Non-submission of Performance Security
- e) Goods not delivered in scheduled time period.
- f) Non-fulfilment of statutory requirements viz. Labour Insurances/ Public Liability Insurance/ EPF/GST/Labour Cess related issues.
- g) Recommendation for Limited Tendering / Arbitrary selection of bidders.
- h) Quality not as per specifications
- i) Approvals for letting the contractor sublet a portion of the contract.
- j) Extension of Contracts on same Terms & Conditions

- k) Creating awareness of ABMS among business associates of THDCIL, and the consequences of not following it.
- l) Duplicity of work
- m) Incomplete project by Contractor/NGO
- n) Fake invoices/ expenditure certificates submitted by NGO
- o) Eligibility / Experience requirement not clearly mentioned in advertisement
- p) Proper justification not mentioned for procuring Proprietary items.
- q) Corruption (bribery) related practices
- r) Medical reimbursement to non-eligible
- s) Misuse/ personal use of Govt. Funds, facilities
- t) Awareness of ABMS.
- u) Handling of ambiguous complaints

External Issues Specific to ABMS:

- a) Awareness of the bidders related to various laid down procedures of General Finance Rule and THDCIL's Procurement & Work Policy
- b) Creating awareness of business associates for ABMS, and the consequences of not following it.
- c) Handling of complaints from Ministries

ii) Interested parties and their Needs & Expectations/Requirements for ABMS:

The organization determines and reviews once a year in a Management Review Committee meeting, the needs, and expectations/ requirements of interested parties such as:

S. No	Interested Parties	Needs and Expectations/Requirements
1	Employees	Awareness of ABMS, and consequences of not following it.
2	Ministries of Central & State Govt.	Handling of complaints as per CVC Manual
3	Governing Body.	Zero tolerance on corruption, and implementation of all applicable Indian laws related to Corrupt Practices



टीएचडीसी इंडिया लिमिटेड
THDC INDIA LIMITED
Schedule- A Mini Ratna PSU

THDCIL INDIA LTD.

**ANTI-BRIBERY MANAGEMENT SYSTEM
MANUAL**

DOCUMENT No.
THDCIL/ABMS/MNL/01
REV: 00
DATE: 22.05.2024

4	Customers.	Image Building, less litigation, and more business.
5	Business Associates (Suppliers/Vendors/Fin ancers/Consultant/Sub -contractors, etc.)	Freedom of raising concern

Wpang

4.3 SCOPE

The boundary for ABMS Implementation: Corporate office and 9 Sites:

Sr. No	Project Site	State
1.	Corporate Office, Rishikesh	Uttarakhand
2.	Tehri Complex, Bhagirathi Puram, Tehri	Uttarakhand
3.	NCR Office, Sector-14, Kaushambi, Ghaziabad	Uttar Pradesh
4.	Vishnugad Pipalkoti HEP, Pipalkoti, Distt. - Chamoli	Uttarakhand
5.	Khurja Super Thermal Power Project, Khurja, Distt. - Bulandshahr	Uttar Pradesh
6.	Amelia Coal Mine, Singrauli	Madhya Pradesh
7.	Solar PV Power Plant, Kasaragod	Kerala
8.	Dhukwan Small HEP, Dhukwan, Jhansi,	Uttar Pradesh
9.	Patan Wind Power Project, Patan	Gujarat
10.	Devbhumi Dwarka Wind Power Project	Gujarat

This includes the ABMS management system requirements as per **ISO 37001:2016** for the following activities:

“Provisioning for Electricity Generation, Transmission, Trading, and associated activities related to Hydro, Thermal, Solar, and Wind Power.”

The possible Legal requirements applicable for the above scope for ABMS will:

1. Air (Prevention and Control of Pollution) Act, 1981 Amended in 1987
2. Arbitration and Conciliation Act, 1996
3. Apprentices Act, 1961
4. Building and Other Construction Workers (Regulations of Employment and Conditions of Service) Act, 1996, Central Rules, 1998
5. Child and Adolescent Labour (Prohibition & Regulation) Act, 1986 and Rules, 1986
6. Companies Act, 2013 and Rules thereunder
7. SEBI Regulations as applicable
8. Contract Labour (Regulation and Abolition) Act, 1970

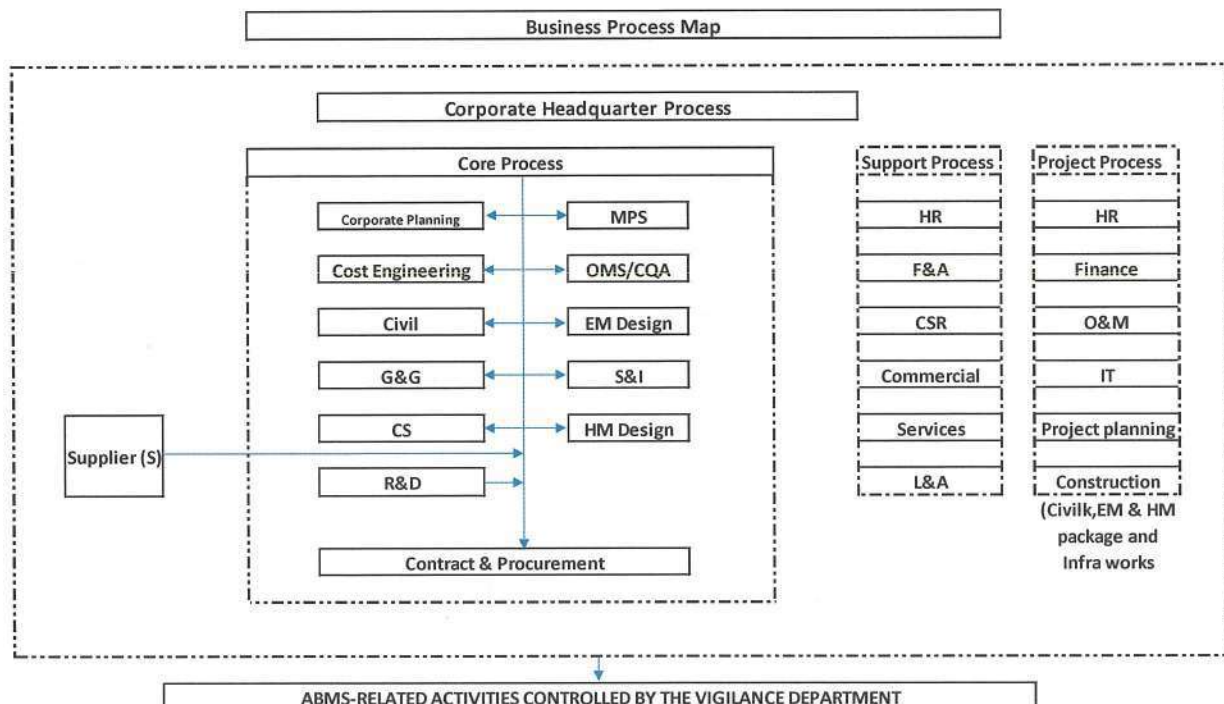
9. Contract Labour Act, 1970 and Rules, 1971
10. Central Vigilance Commission Act, 2003
11. Employees Provident Fund & Misc Provisions Act, 1952
12. EDLI (Employee's Deposit Linked Insurance Scheme, 1976 (Death Benefit)
13. Environment (Protection) Act, 1986 & Environment (Protection) Rules, 1987
14. Employees' Pension Scheme, 1995
15. Employees State Insurance Act, 1948
16. Factories Act, 1948 & U.P. Factory Rules, 1950
17. Forest Conservation Act, 1980 & Forest Conservation Rules, 2003
18. Income-tax Act, 1961 as amended by Finance Act, 2020 & Income – Tax Rules, 1962
19. Indian Electricity Act, 2003 and Rules 2005
20. Industrial Disputes Act, 1947
21. Industrial Employment (Standing Order) Act, 1946 22) The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation, and Resettlement Act, 2013 (also Land Acquisition Act, 2013)
22. Maternity Benefit Act, 1961
23. Minimum Wages Act, 1948 and Rules, 1950
24. Motor Vehicles Act, 1988 as amended in 1994, and the Central Motor Vehicles Rules, 1989
25. Payment of Gratuity Act, 1972
26. Payment of Wages Act, 1936
27. Payment of Bonus Act, 1965
28. Prevention of Corruption Act (1988)
29. Right to Information Act, 2005 30) Sexual Harassment at the Workplace (Prevention, Prohibition and Redressal) Act and Rules, 2013
30. Trade Union Act, 1926
31. Uttarakhand Value Added Tax Act, 2005 and Rules, 2005
32. Water (Prevention and Control of Pollution) Act, 1974 Amended 1988 & Rules 1975
33. Wildlife (Protection) Act, 1972 Amended in 2002 & Rules 1995
34. The Whistle Blowers Protection Act, 2014

35. Employee's Compensation Act, 1923 & Rules 1924 36) IGST (Integrated Goods and Services Tax) Act, 2017 37) CGST (Central Goods and Services Tax) Act, 2017 38) Uttarakhand GST Act, 2017 39) GST (Compensation to States) Amendment Act, 2017
36. Any other Act, Amendment , law ,rules ,regulations, bylaws etc.

Institutionalized:

1. THDCIL CDA (Conduct, Discipline & Appeals) Rules, 1990
2. THDCIL Rules (General Terms and Conditions of Service)
3. All rules , Policies , Circulars , Office Orders etc. , prevalent and issued from time to time in THDCIL.

4.4 ANTI-BRIBERY MANAGEMENT SYSTEM AND ITS INTERACTION



4.5 ANTI-BRIBERY RISK ASSESSMENT

THDCIL has established a system to prepare a risk assessment Methodology concerning ABMS related to the internal and external issues identified under clause 4.2 of this section.

THDCIL will undertake a regular bribery risk assessment(s) to assess risks at regular intervals, at least once a year, or as and when a bribery incident is reported. THDCIL has considered the Bribery-related incidents that happened in the past and established metrics to assess the level of risk.

For processes related risks and opportunities (other than anti-bribery) are addressed under IMS & QMS Manual. For normal processes-related risks where the Bribery risk is LOW or NONE, is addressed under the IMS Manual, reference documents No. THDCIL/ABMS/MNL/01. Bribery-related (inputs from past issues/concerns) is documented in a risk register. The Risk assessment method is described under section 6 of the ABMS manual.

Records of risk assessment shall be retained as referred below.

Cross Reference:

1. Master List of Documents: THDCIL/ABMS/FMT/05
2. ABMS Risk Assessment Register Document No. THDC/ABMS/RGR/01, revision 00.

4.6 RESPONSIBILITY & AUTHORISATION RELATED TO ABMS MANUAL

It is the responsibility of the Top management to decide the contents, and policies described in this manual. Dy. CVO is designated as a Management Representative by Top Management for ABMS. The effort for evolving this manual is coordinated by the Deputy CVO. The Manual will be finally approved by the Top management.

4.7 ISSUE & DISTRIBUTION CONTROL

The title page of the manual gives the manual Document No., ~~No.~~ Revision No., and its date of issue. The ABMS MR is responsible for maintaining the master copy of this manual duly identified by the original signatures of the approving authority on the cover page.

For the operation of the ABMS described in this manual, the copies are marked with distinct copy nos. & issued to the required functions by the ABMS MR duly stamped as 'controlled copy'. However, a copy of the same with the watermark "Controlled Copy" has been uploaded on THDCIL intranet IP which shall be readily available to THDCIL's employees for its use. Printing of this document is prohibited. However, if felt necessary to print this document, the same must be destroyed after use/reference/discussion using shredding. The printouts of these copies have no significance and are only meant to serve the purpose of reference. ABMS MR office is not responsible for the authenticity of these printout copies.

ABMS MR may also issue uncontrolled copies of this manual for general information or any commercial/business promotional purposes. Such copies shall not carry any copy no., shall be stamped as 'uncontrolled copy' on the title page, and shall have no contractual binding on the company for their updating, in case of any revisions.

This ABMS Manual shall always be read along with the Annexure I, where Applicable Document Nos are documented, other than wherever quoted.

Cross Reference: Master List of Documents THDC/ABMS/FMT/05

5.0 LEADERSHIP

5.1 LEADERSHIP AND COMMITMENT

Top Management (CMD) has defined the roles and responsibilities of the process owners, and subsequently, the process owners acting as leaders of their process have further defined the roles and responsibilities of personnel working with them for the organization.

5.1.1 GOVERNING BODY

The Board of Directors of THDCIL acts as a Governing Body, which demonstrates leadership and commitment concerning the anti-bribery management system. The roles and responsibilities of the Governing Body, related to the Anti-Bribery Management System will be as under, apart from other normal duties:

- a) approving the organization's anti-bribery policy.
- b) ensuring that the organization's strategy and anti-bribery policy are aligned.
- c) at planned intervals, receiving and reviewing information about the content and operation of the organization's anti-bribery management system.
- d) requiring that adequate and appropriate resources needed for the effective operation of the anti-bribery management system are allocated and assigned.
- e) exercising reasonable oversight over the implementation of the organization's anti-bribery management system by top management and its effectiveness.

5.1.2 TOP MANAGEMENT:

The CMD of THDCIL is designated as Top Management. The roles and responsibilities assigned to the chair for ABMS, other than his designated roles and responsibilities to:

- a) Ensure that the anti-bribery management system, including policy and objectives, is established, implemented, maintained, and reviewed to adequately address the organization's bribery risks.
- b) Ensure that the integration of the anti-bribery management system requirements into the organization's processes is done.

- c) Deploy adequate and appropriate resources for the effective operation of the anti-bribery management system.
- d) Communicate internally and externally regarding the anti-bribery policy.
- e) Communicate internally the importance of effective anti-bribery management and conformance to the anti-bribery management system requirements.
- f) Ensure that the anti-bribery management system is appropriately designed to achieve its objectives.
- g) Direct and support personnel to contribute to the effectiveness of the anti-bribery management system.
- h) Promote the appropriate anti-bribery culture within the organization.
- i) Promote continual improvement.
- j) Support other relevant management roles to demonstrate their leadership in preventing and detecting bribery as it applies to their areas of responsibility.
- k) Encourage the use of reporting procedures for suspected and actual bribery.
- l) Ensure that no person will suffer retaliation, discrimination, or disciplinary action for reports made in good faith, or based on a reasonable belief of violation or suspected violation of the organization's anti-bribery policy, or for refusing to engage in bribery, even if such refusal can result in THDCIL losing business (except where the individual participated in the violation).
- m) Report the governing body at planned intervals, on the content and the operation of the anti-bribery management system and the allegations of serious or systematic bribery.

Other than the Governing Body, and CVO the roles and responsibilities of key THDCIL personnel are defined in respective IMS departmental manuals. Apart from their regular roles and responsibilities, the respective HOD/Process Owners shall also be responsible for:

- a) Ensuring the effectiveness of ABMS
- b) Promoting awareness of ABMS
- c) Communicating to the employees and business associates, the importance of ABMS, and the consequences in case deviate from ABMS.

Each HOD/process owner has identified Nodal Officers for their area of operation, through an office order, which is available in the department, to handle issues related to ABMS and report the same to the HOD/process owner.

Responsibility of Dy. CVO

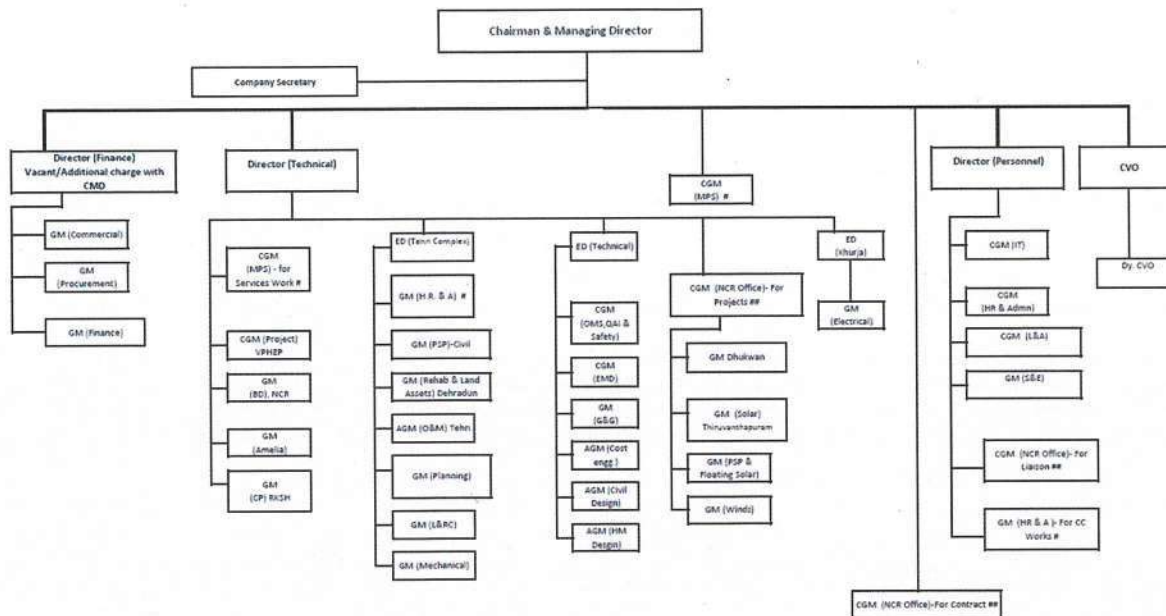
Dy. CVO, Vigilance dept. plays a critical role in combating corruption. His functions include collecting intelligence about the corrupt practices committed, or likely to be committed by the employees of his Organization; investigating or causing an investigation to be made into allegations reported to him, processing investigation reports for further consideration of the disciplinary authority concerned, reporting the matters to the CVO for taking necessary actions and taking steps to prevent improper practices and commission of misconduct, Preparation of agreed list etc. in compliance with CVC guidelines.

Management Representative

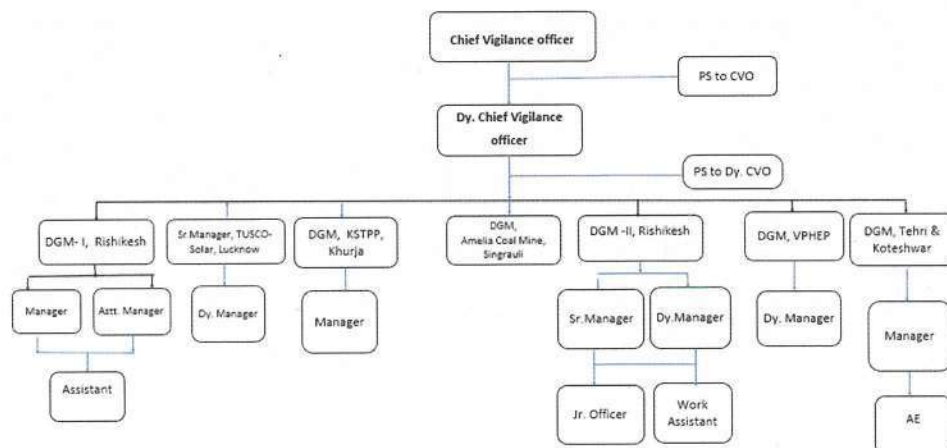
Top Management has appointed Deputy CVO as management representative for the purpose of ABMS. The Management Representative (MR) apart from his/her normal function of Deputy CVO, shall also be responsible for:

- Circulating ABMS-related documentation
- Managing Internal and External Audits
- Reporting to the Top Management about the performance of ABMS.
- Ensuring effective implementation of ABMS.

OVERALL ORGANIZATION CHART



VIGILANCE DEPARTMENT ORGANIZATION CHART



5.2 ANTI-BRIBERY POLICY

THDCIL is committed to **Provisioning for Electricity Generation, Transmission, Trading, and associated activities related to Hydro, Thermal, Solar, and Wind Power** through customer friendly, efficient, 'Transparent system' and carries out all its activities in a manner that ensures an effective 'Anti-Bribery Management System'.

THDCIL ABMS POLICY

THDC INDIA LIMITED is committed for prohibition of bribery through compliance with applicable anti bribery laws by continually improving anti bribery management system for setting, reviewing and achieving anti bribery objectives by satisfying anti bribery management system requirements for generation, transmission and trading of power.

THDC INDIA LIMITED has defined authority and independence to the anti-bribery compliance function which encourages raising genuine concerns without fear of reprisal and make all employee aware about consequences of not complying with above policy.

NOTE: The above policy is under approval

5.3 ANTI-BRIBERY COMPLIANCE FUNCTIONS:

The top management has assigned the ABMS Compliance function to the **Vigilance Department**:

The vigilance department will be responsible for:

- overseeing the designing, establishing, and maintaining of the ABMS Manual.
- implementation of the ABMS
- providing advice and guidance to personnel on the anti-bribery management system and issues relating to bribery, and where necessary providing training and awareness of ABMS.

- d) ensuring that the anti-bribery management system conforms to the requirements of CVC Manual 2021 and ISO 37001:2016.
- e) reporting on the performance of the ABMS to the governing body and top management and other compliance functions as appropriate.

CROSS-REFERENCE: CVC MANUAL 2021

5.4 DELEGATED DECISION-MAKING:

CVO may delegate the Deputy CVO the authority for the making of decisions about which there is more than a low risk of bribery.

The delegation of power shall be done through an office order issued by CVO.

Wherever the Deputy CVO takes a decision, the process shall be reviewed by Top Management, from time to time, or as appropriate to avoid any potential conflicts of interest. Top management will ensure that these processes are reviewed periodically as part of its role and responsibility for implementation.

6.0 PLANNING

6.1 ACTIONS TO ADDRESS RISKS AND OPPORTUNITIES

While planning for the anti-bribery management system, THDCIL has considered the internal, and external issues, needs and expectations of interested parties, the risks, and opportunities as identified to:

- Provide reasonable assurance that the anti-bribery management system can achieve its objectives.
- Controls for preventing, or reducing, undesired effects relevant to the anti-bribery policy and objectives.
- Methods to monitor the effectiveness of the ABMS
- Strive for achieving continual improvement.

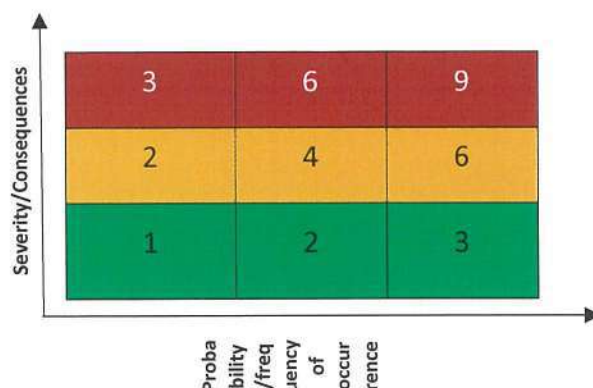
THDCIL has determined controls:

— actions to address these bribery risks and opportunities for improvement.

6.2 RISK ASSESSMENT AND PLAN TO MITIGATE/CONTROL:

The Risk Assessment for the issues identified under section 4.0 shall be carried out as per the following methodology:

- The method adopted by THDCIL for determining ABMS-related risks shall be a product of the Probability/Frequency of occurrence of an issue multiplied by the Severity/consequences that can arise or be initiated from the identified issue.
- The metrics to determine the risk level shall be as follows:



c) Probability/Frequency of Occurrence:

Probability/Frequency	Score
Once in three years	1
Once in two years	2
Once or more than once a year	3

d) Severity/Consequences:

Severity/Consequences	Score
No corruption charges found	1
The investigation transferred to the external agency (e.g., CBI MOP, Ombudsmen, etc.)/Suspension/Case under investigation/Minor Penalty,	2
Prosecution/Termination/Charge sheeted/Major Penalty	3

e) Risk Level:

i. High:

- I. When the product of Severity/Consequences, and Probability/Frequency is **9**, that means both Severity/Consequences and Probability/Frequency is at **3 each**
- II. When the product of Severity/Consequences and Probability/Frequency is **6**, but Severity/Consequences is **3**.
- III. When the product of Severity/Consequences and Probability/Frequency is **1**, but Severity/Consequences is **3**.

ii. Moderate:

- I. When the product of Severity/Consequences, and Probability/Frequency is 6, with a condition that the Severity/Consequences is 2.
- II. When the product of Severity/Consequences and Probability/Frequency is 4, that means both Severity/Consequences and Probability/Frequency are at 2 each.
- III. When the product of Severity/Consequences and Probability/Frequency is 2, Where Severity/Consequences is 2 but Probability/Frequency is at 1.

iii. Low:

- I. When the product of Severity/Consequences, and Probability/Frequency is 3, with a condition that the Severity/Consequences is 1.
- II. When the product of Severity/Consequences and Probability/Frequency is 2, that means Severity/Consequences is at 1 and Probability/Frequency is at 2.
- III. When the product of Severity/Consequences and Probability/Frequency is 1, that means both Severity/Consequences and Probability/Frequency are at 1 each.

f) Risk Mitigation/Control Plan:

The Risk Mitigation/Control plan is described in the Risk Register for at least **Significant Risks**.

A process approach has been followed while assessing the risks for ABMS purposes. THDCIL has done the Risk assessment following ISO 31000:2018 for all activities of all the business processes. Through a brainstorming session activities that have the probability of ABMS (considering the 3-year historical data) are retained in the ABMS risk register.

Cross Reference: The Risk Register THDC/ABMS/RGR/01.

6.2 COMPLIANCE OBJECTIVES AND PLANNING TO ACHIEVE THEM:

The Vigilance Department has determined, documented, and established Compliance Objectives. The established compliance objectives are measured and monitored on a regular basis and analyzed to determine the effectiveness of ABMS, as well as compliance. The analysis is done once a year. The established objectives are:

- Periodic/surprise inspection of various Projects/Deptt. of the THDCIL.
- Intensive (CTE Type) Examination of Works.
- Review of Property Returns submitted by the employees of THDCIL.
- Submission of Quarterly Performance Report to CVC/Ministry.
- Scrutiny of Govt. Audit Reports.
- Issuance of Vigilance status of employees for Promotion/NOC for Passport/Deputation/Retirement/Resignation/Foreign Visit etc.
- Organizing and completion of activities for Vigilance Awareness Week as per the Direction of the CVC.
- Preparation & submission of Agreed List and list of Officers of Doubtful Integrity (ODI) to CVO.
- Preparation & submission of Vigilance Status of Board Level Executives to the MOP by 5th of each month.

THDCIL Vigilance Department has established, documented, and maintained an Action Plan to achieve the aforesaid objective.

Cross Reference: The Plan for Objectives THDC/ABMS/PLN/01

HRD has determined its objective for awareness of ABMS, including Policy and importance.

- Sessions to be arranged for 100% of THDCIL employees by May 2025.

HRD has established an Action Plan describing their strategy for achieving the aforesaid objective.



Cross Reference: The Plan for Objectives THDC/ABMS/PLN/02

6.3 CHANGES TO ABMS

As appropriate, THDCIL will identify the need for changes to the ABMS. THDCIL will observe the following controls while planning for changes:

- a) The purpose of the changes and their potential consequences.
- b) The design and operational effectiveness of the ABMS.
- c) The availability of adequate resources.
- d) The allocation or reallocation of responsibilities and authorities.

7.0 SUPPORT

7.1 RESOURCES

The Governing Body and the Top Management of THDCIL have provided the resources needed for establishing, implementing, maintaining, and continually improving the ABMS. THDCIL's IE department is responsible for evaluating the adequacy of manpower as per their established criteria.

Cross Reference: Norms for allocation of Manpower for Hydro Projects & PSPs for CPSUs dated 12th September 2023.

7.2 COMPETENCE

THDCIL has:

- a) Determined the necessary competence of person(s) doing work under its control that affects its ABMS performance.
- b) Ensured that these persons were competent based on appropriate education, training, or experience.

THDCIL will provide training, etc., where necessary, to acquire the necessary competence, and will evaluate the effectiveness of the actions taken.

Records are being maintained, as evidence of competence.

Cross Reference:

1. Training Plan
2. Orientation training
3. Competency manual/circular

7.3 EMPLOYMENT PROCESS

THDCIL's HR (recruitment) has an established policy and procedure for recruitment. THDCIL's HR (Establishment) has an established process to conduct an Antecedent Check within one year of joining, as a part of due diligence.

Cross Reference: Recruitment Policy & Procedures

7.4 TRAINING

THDCIL provides relevant personnel with training, from the time of commencement of employment and at planned intervals, or as and when needed, and or as guided by the Departments.

While identifying the needs for training following are being considered:

- a) That the training is appropriate to the roles of personnel and the ABMS risks to which personnel are exposed.
- b) The effectiveness of the training is assessed for its effectiveness.
- c) Training needs reviewed regularly, by the departments, and are provided to HR for arranging the training.

The content of the training will include identified ABMS Risks and awareness of the established ABMS. This may include the Business Associates and other relevant interested parties. While determining the need for training to Business Associates priority shall be given to those who pose a compliance risk to the THDCIL.

HR has a planned strategy to cover all THDCIL employees.

Training records are retained by the HR training department.

Cross Reference:

1. Training plan and Training record.
2. Induction training program.

7.5 AWARENESS

THDCIL has adequate resources through various channels and appropriate methods to provide awareness to its employees regarding:

- a) The ABMS policy.
- b) Their contribution to the effectiveness of the ABMS, including the benefits of improved compliance performance.

- c) The implications of not conforming with the ABMS.
- d) The appropriate methods and processes for ABMS-related concerns.
- e) The importance of the ABMS policy and the compliance obligations relevant to their role.
- f) The importance of supporting ABMS culture.
- g) Awareness to business associates is being provided by incorporating an anti-bribery clause in tender documents.

7.6 COMMUNICATION

Internal Communication

THDCIL Vigilance department will be responsible for communication related to ABMS for the THDCIL employees via various methods, like, e-mail, IOM, telephonic, virtual meetings, etc.

While communicating Vigilance department shall ensure that:

- a) It includes communication of its compliance culture, objectives, and obligations.
- b) Communication is consistent.

External Communication

CVO has delegated powers to Deputy CVO to externally communicate, in his absence or as directed, related to compliance with Interested parties (Like MOP/External investigation agencies, etc.).

The departments involved in procurement/contract/work order will be responsible for external communication of the Integrity Pact/Procurement Policy consisting of corruption and subsequent consequences details.

External Communication by the Vigilance department will be done as per CVC Manual 2021.

Cross Reference: Clause no. 3.3, 9.5, 6.11 & 6.12 of CVC manual.

Cross Reference: Approval of delegation of power to Dy.CVO



टीएचडीसी इंडिया लिमिटेड
THDC INDIA LIMITED
Schedule-A Mini Ratna PSU

THDCIL INDIA LTD.

ANTI-BRIBERY MANAGEMENT SYSTEM MANUAL

DOCUMENT No.
THDCIL/ABMS/MNL/01
REV: 00
DATE: 22.05.2024

7.7 DOCUMENT CONTROL

The creating and updating, control, and retention of documented information shall be implemented as described under the procedure for Documented Information No. THDCIL/ABMS/PRC/01.

Cross Reference: DOC. No.: THDCIL/ABMS/PRC/01

Cross Reference: Record Manual THDCIL/RKSH/CS/F-131/1950

Upam

8.0 OPERATIONS

8.1 PLANNING AND CONTROL

THDCIL has identified the necessary controls, determined from the output of the Risk Assessment Process. The details of criteria and controls for ABMS operation are documented in CVC Manual (Vigilance Manual 2021).

Records as required by the Vigilance Manual 2021 are maintained and retained to have confidence that the processes have been carried out as planned.

The following activities are being carried out in the Vigilance department:

Process Activities

S.No.	Description
1	Complaint Handling & Investigation
2	Systemic Improvements on the Outcome / Punitive Action Recommendation
3	Preparation of Quarterly Performance Report and quarterly Progress Report of works in progress.
4	Preparation of Monthly Report on Review Mechanism to ensure probity among THDCIL employees
5	Monthly Report on 'Status of Pending Disciplinary Proceedings'
6	Annual Report of Personal Foreign Visits of THDCIL Employees
7	Preparation of Agreed List and List of Officers of Doubtful Integrity (ODI)
8	Vigilance clearance/ Status
9	Scrutiny of Audit Reports
10	Scrutiny of Annual Property Returns
11	Routine/Periodic and Surprise Inspections
12	CTE type Inspections

13	Observance of Vigilance Awareness Week
14	Online updating vigilance status of below board level executives in SOLVE Portal of DoPT

The planning of changes and reviewing the consequences of unintended changes, taking action to mitigate any adverse effects, will be done through the Risk Assessment process.

THDCIL has laid appropriate controls for externally provided processes, products, or services, that are relevant to the ABMS.

THDCIL Vigilance department carries out inspections, as planned or as necessary, to monitor that the third-party processes are effectively controlled.

Controls and Procedures

The planning of changes and reviewing the consequences of unintended changes, taking action to mitigate any adverse effects, will be done through the Risk Assessment process.

THDCIL has laid appropriate controls for externally provided processes, products or services that are relevant to the ABMS.

THDCIL Vigilance department carries out inspections, as planned or as necessary, to monitor that the third-party processes are effectively controlled.

Other Operational Controls:

Various Timelines related to complaints:

The specified timelines in Para 7.3 of the complaint handling mechanism of the commission circulated vide no. 021/VG/051-500040 dated 24.12.2021 and Para 2 (G) circulated vide no. 021/VG/051 dated 03.11.2022 shall be adhered to.

Miscellaneous (Systemic Improvements):

Every complaint and the resultant investigation report shall be scrutinized thoroughly to find out the possibility of the systemic lacunae that may have resulted in irregular acts being committed by the suspected officials. Based on the Inspection Report, the punitive action is proceeded against the charged official as per CDA rules of THDCIL. The outcome of such scrutiny should be utilized to devise and implement systemic improvements to stop the recurrence of such irregular acts.

Preparation of Quarterly Performance Report, Quarterly Progress Report of works in progress, and Quarterly Report on Action Plan:

- QPRs & Quarterly Report on action plan shall be prepared and submitted to CVC & MOP respectively every quarter as per the directives of CVC & MOP.
- The designated officer shall collect the data from the procurement & Contracts Deptt. of the concerned units / HR / Electrical Contracts Deptt. / Civil Contracts Deptt. / concerned units / deptts. / Site Vigilance Units and compile them in the specified formats as per CVC / MOP.
- The QPRs & Quarterly Report on the action plan will be approved by the CVO and after that, the same will be submitted to CVC & MOP respectively.
- A copy of the report will be retained in the respective file for reference.

Monthly Report on 'Review Mechanism to ensure probity among THDCIL Employees'

- In order to ensure probity and efficacy amongst the CPSES employees, it was desired by GOI that DOPT will obtain certain information with regard to "Pending cases for prosecution, Sensitive posts, Implementation of Rotation policy and Details of Status of Pending disciplinary cases" in a standardized format and monitor it regularly.
- The designated officer collects the data from the disciplinary monitoring cell and compiles them in the prescribed formats.
- Subsequently, the report is approved by the CVO and after that, the same is submitted to MOP.

- d) A copy of the report is retained in the respective file for reference.

Monthly Report on 'Status of Pending Disciplinary Proceedings'

- In order to ensure timelines and monitoring of the pendency of Disciplinary Proceedings, it was desired by CVC that the Status of Pending Disciplinary Proceedings in standardized formats shall be monthly reported to MOP.
- The designated officer shall collect the data from the disciplinary monitoring cell and compile them in the prescribed formats.
- Subsequently, the report is approved by the CVO and after that, the same is submitted to MOP.
- A copy of the report is retained in the respective file for reference.

Annual Report of Personal Foreign Visit of THDCIL Employees

- As per Central Vigilance Commission's directions & guidelines, the details & data bank in respect of private foreign visits undertaken by the employees of the organization during the preceding calendar year by the end of January every year would be maintained by the CVO of the organization concerned in the format prescribed by the commission. Such information would be made available to the Commission at short notice, as and when required, by the CVOs concerned.
- The designated officer shall collect the data from all concerned units/ departments and compile them in the prescribed formats.
- Subsequently, the report is approved by the CVO and after that, the same is retained in the respective file for reference submitted to MOP.
- As per CVC's directions, such information would be made available to the Commission at short notice, as and when required, by the CVOs concerned.

Preparation of Agreed List and List of Officers of Doubtful Integrity (ODI):

Agreed List:

The agreed list will contain the names of those executives against whose integrity or honesty, there are complaints doubts or suspicions. The agreed list will be settled between the CMD and the SP of the local branch of CBI / ACB. These agreed lists will remain in force for one year from the date of preparation. At the end of this period, the list will be reviewed and the name of those officers against whom there is not sufficient evidence to proceed will be deleted from the list. The action in respect of officers on these agreed lists shall be taken as per Para 7 of Ministry of Home Affairs O.M. No. 130/1/66-AVD dated 5th May 1966.

List of Officers of Doubtful Integrity (ODI):

It will include names of those officers only who, after inquiry or during the course of an inquiry, have been found to be lacking in integrity. The list of executives of doubtful integrity shall be prepared & maintained as per the scheme laid down in Ministry of Home Affairs O.M. No. 105/1/66-AVD-I dated 28.10.1969. The ODI list will be jointly signed by the CMD and CVO of the organization concerned and shared with the CBI. The Central Bureau of Investigation will suggest the addition or deletion of names based on information available to them and return the lists to Secretaries/Heads of Departments concerned.

When the name of an officer will be entered into the list for good and adequate reasons, it will not be removed until a period of three years has elapsed. The period of three years for which the name will be current on the list will count from the date of punishment in disciplinary proceedings or from the date of conviction in a court trial. After this period, the cases of such officers may be reviewed by the Ministry/Department concerned in consultation with the Central Bureau of Investigation and if during the intervening period, there has been no further complaint or information against the officer touching on his

libany

integrity, the name may be removed from the list. If at the time of review, it is proposed to continue the name of an officer on the list, cogent reasons for doing so should exist.

Vigilance Clearance/status:

1. The Vigilance Department Issues Vigilance Clearance on various occasions for below board level executives & other employees on the request of the HR-Policy/ HR-Establishment/HRD departments for the following purposes: -
 - a) Regular or Ad-hoc Promotion/entrustment of position carrying higher powers responsibility & entitlements; that includes Positioning of Executives from AGM to GM,
 - b) Placement/Promotion of Supervisors to Executive cadre and Workman to Supervisor cadre,
 - c) Selection of internal candidates against open selection in all the disciplines of the organization
 - d) Foreign Visit for official purposes (Business /Projects /Assignment /Training /Seminar/ Conference);
 - e) Foreign Visit for personal/private purposes,
 - f) Issue/Renewal of Passport,
 - g) Sponsorship of employees for higher studies and grant of study leave for acquiring higher qualification
 - h) Acceptance of Resignation from services of the THDCIL
 - i) Retirement from services on Superannuation/Voluntary Retirement/Termination on Medical Grounds/Compulsory Retirement/Pre-mature Retirement
 - j) Forwarding of application through proper channel for all outside employment on regular basis/on deputation basis in PSUs/Central Governments/State Governments/ Govt. Authority
 - k) At the time of relieving, if the employee has been selected for outside employment on regular basis/on deputation basis in PSUs/Central Governments/State Governments/ Govt. Authority
 - l) Extension of tenure of deputation to employees wherever applicable



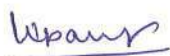
- m) Absorption of deputations in THDCIL
- n) Repatriation of deputations in their parent organization
- o) Re-employment/Extension/Contractual employment/Appointment of individual consultant (s) after retirement from THDCIL
- p) Dry Lien
- q) Any other occasions as and when required,

The validity period of Vigilance Clearance for the aforementioned occasions is 03 months from the date of issue of Vigilance Clearance by the Vigilance deptt. After the stipulated period of 03 months, the Vigilance Status of the employee is treated as self-terminated, and thereby a fresh request for further Vigilance Clearance is considered.

2. After receipt of a request from the HR department, the concerned vigilance officer examines the type of request and verifies the records related to Annual Property returns, intimation of moveable and immovable property about the concerned employee available in the vigilance deptt., penalties imposed on the employee (if any), etc. and process the case accordingly. In case of any anomalies in the records of the employee/misconduct, the detailed vigilance status in respect of those anomalies is forwarded to HR Deptt.
3. The vigilance clearance /status for all purposes/functions listed above in respect of all employees upto E7 shall be approved/issued by Dy. CVO. However, a quarterly report of such clearances is approved by Dy. CVO shall be put up to the CVO.
4. The vigilance clearance /status for all purposes/functions listed above in respect of employees above E7 shall be approved/issued by CVO.

Scrutiny of Audit Reports

The Vigilance department will look into reports of internal audits, statutory audits and Comptroller & Auditor General with the objective of identifying vigilance issues / to check whether any cases of misconduct or corruption are revealed in them. In case of any misconduct or corruption, the necessary action shall be taken as per THDCIL Conduct Rules and CVC guidelines.



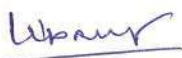
Property Returns

1. All employees of the organization are required to submit their annual property returns in accordance with the guidelines set by the Central Vigilance Commission (CVC) and within the specified time frame.
2. The property return will be submitted online through HRMS portal.
3. Vigilance clearance shall not be issued to the employee(s), if the employee(s) does not submit the APR, as per the THDCIL CDA rules.
4. The vigilance department conducts a thorough review and scrutiny of the property returns of the employees as per CVC guidelines. The vigilance deptt. Will scrutinize immovable property returns of at least 20% of executive employees every year. In case of any misconduct/vigilance angle, a detailed investigation will be carried out & action shall be taken as per THDCIL CDA rules.

Routine/Periodic and Surprise Inspections:

- a) The CVO/Vigilance deptt. Shall conduct/carry out regular and surprise inspections in sensitive areas to keep a check on aberrant and corrupt or improper practices by the public servants.
- b) In the course of an inspection, if issues involving vigilance angle– reflecting gross negligence, grave procedural irregularities, financial imprudence resulting in loss to the organization, malafide, etc. is found, then departmental investigation is conducted & based on the investigation report, suitable disciplinary action or otherwise, against the officials found responsible shall be taken as per the CDA rules of THDCIL.
- c) In the matters found lacking in one aspect or the other, in the course of the examination, systemic improvements shall be advised as a measure of preventive vigilance and better performance in times to come.

CTE type Inspection:



- a) CTE-type inspection will be carried out to ensure better economy and efficiency in the procurement process and thereby achieve financially and qualitatively better output, in a fair, equitable and transparent manner. CTE-type inspection will be carried out in accordance with the guidelines issued by CVC. The report of CTE type inspection shall be submitted to CVO through Dy. CVO.
- b) In the course of an Intensive Examination, if issues involving vigilance angle– reflecting gross negligence, grave procedural irregularities, financial imprudence resulting in loss to the organization, malafide, etc. will be found, then departmental investigation is conducted & based on the investigation report, suitable disciplinary action or otherwise, against the officials found responsible shall be taken as per the CDA rules of THDCIL. Punitive actions, recovery or any other suitable administrative action are also advised against the defaulting firms / Contractors.
- c) In the matters found lacking in one aspect or the other, in the course of the examination, systemic improvements shall be advised as a measure of preventive vigilance and better performance in times to come.
- d) The selection of procurement cases for Intensive Examination by the CVO shall be done out of the procurement cases reported through QPRs and those which have not been reported to the Commission. Each Chief Vigilance Officer shall carry out an Intensive Examination of not less than 6 procurement cases of different natures (supply, works/services/consultancy, etc.) in a year.
- e) Further, the schedule of the various activities related to intensive examination as per CVC guidelines shall be adhered to.

Observance of Vigilance Awareness Week (VAW)

- a) The Central Vigilance Commission on 31st October 2000 introduced the practice of observing the week starting from the birthday of Sardar Vallabh bhai Patel as the Vigilance Awareness Week. It is one of the Participative Vigilance initiatives of the Central Vigilance Commission in the fight against corruption.



- b) It is observed every year at the Corporate office and project sites of THDCIL to sensitize the employees and stakeholders about the anti-corruption measures of the commissions.
- c) VAW is started by taking an integrity pledge and thereafter various in-house and outreach activities are organized as per the requirement of the 'theme of VAW' provided by the commission.
- d) Debate/discussion, essay writing/slogan writing competition among the school children and employees on the subject decided by the commission.
- e) Display of banners and posters in the vicinity of THDCIL Projects/Deptt., etc, are carried out. After completion of Vigilance Awareness Week, a report is submitted to the commission in a prescribed time.
- f) A copy of the report is retained in the respective file for reference.

Online updation of below board level executives (ED, CGM/ GM & AGM) in SOLVE Portal of DOPT

- a) GOI has put in place a Web-enabled online system for vigilance status of officials working in CPSEs to expedite appointment to Board Level Officials in Various CPSEs/ other organizations.
- b) The CVOs of CPSES/ Organizations will undertake updation of Vigilance Profile regularly for Board level officials and officials who are three level below board.
- c) This updation will have to be carried out once every month. The updation will have to be done even if there are no changes in the Vigilance Profile. Even a Nil/ Clear report will have to be updated every month.
- d) As and when the selection process for any vacancy is initiated, the ACC/ PESB, as the case may be will communicate through online system, the details of officers who have applied against the notified vacancies. The CVO will ensure that the Vigilance Profile of such officers is updated in a weeks' time based on the available records. The same will be reflected on the portal with the last date of updation being displayed.

Wpawr

- e) The CVC will take into consideration the inputs provided by the Chief Vigilance Officers to finalize the Vigilance report for onward communication to ACC or PESB as the case may be, based on the policy directives and circulars issued by CVC & DOPT.
- f) This online system is a tool to facilitate the availability of updated information accurately, timely, and objectively for the finalization of the Vigilance Profile.
- g) This updation of Vigilance Profile for Board level officials and officials who are three levels below board (ED, CGM/ GM & AGM) is being carried out on a monthly basis in the SOLVE Portal of DOPT.

Process outputs (Records)

S.No.	Output
01	QPRs / Periodic Reports
02	Vigilance clearance/status
03	Resolution of Complaint
04	Systemic improvement
05	Actions as per CDA/CVC Guidelines
06	ODI List / Agreed List

8.2 DUE DILIGENCE

THDCIL has assessed the nature and extent of the bribery risk concerning specific transactions, projects, bidding, activities, business associates, and personnel falling within those categories. This assessment includes any due diligence necessary to obtain sufficient information to assess the bribery risk. The due diligence will be updated as and when there is a change in the central rule so that changes and new information can be properly considered.

Cross Reference: Contract, Procurement, and Works policy

Upa

8.3 FINANCIAL CONTROLS

THDCIL has implemented appropriate financial controls to manage bribery risk.

Cross Reference:

1. Accounting and Control Manul (Version 1.0)
2. THDC/RKSH/Corp.Fin/914 dated 05.04.2014

8.4 NON-FINANCIAL CONTROL

THDCIL has implemented non-financial controls that manage bribery risk concerning such areas such as procurement, operational, sales, commercial, human resources, legal, and regulatory activities.

Cross Reference:

- a) Procurement and works policy
- b) DoP for Single Bidder

8.5 IMPLEMENTATION OF ANTI-BRIBERY CONTROLS BY CONTROLLED ORGANIZATIONS AND BY BUSINESS ASSOCIATES

- a) THDCIL has included the Corporate Office, other offices, and project sites as defined in section 4.3 Scope, of this manual, which are in its control, for implementing ABMS.
- b) For business associates THDCIL has plans to implement the ABMS Integrity Pact, a commitment not to be involved in any of the corrupt activities, and create awareness regarding THDCIL ABMS Policy, and related procedures. Although, THDCIL will encourage its business associates to implement ABMS, however, THDCIL has determined controls to evaluate risks related to anti-bribery, as defined under sections 8.2, 8.3, and 8.4 of this ABMS Manual.

8.6 ANTI-BRIBERY COMMITMENTS

THDCIL has determined and established a process to obtain Anti-Bribery Commitments from its Business associates:

- a) Integrity Pact

Liban

- b) GCC document
- c) Conflict of Interest deceleration (Procurement & Work Policy)

Cross Reference: Procurement and works policy

8.7 GIFTS, HOSPITALITY, DONATIONS, AND SIMILAR BENEFITS

THDCIL has implemented procedures that are designed to prevent the offering, provision or acceptance of gifts, hospitality, donations, and similar benefits where the offering, provision, or acceptance is, or could reasonably be perceived as, bribery through its CONDUCT, DISCIPLINE & APPEAL RULES.

Cross Reference: CONDUCT, DISCIPLINE & APPEAL RULES

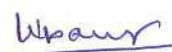
8.8 MANAGING INADEQUACY OF ANTI-BRIBERY CONTROLS

THDCIL has established, implemented, and maintained its Procurement Policy for goods and services, which includes actions to be initiated in case the controls on anti-bribery are found to be not adequate or remedial action where the due diligence conducted on a specific transaction, project, activity or relationship with a business associate establishes that the bribery risks cannot be managed by existing anti-bribery controls, and THDCIL cannot or does not wish to implement additional or enhanced anti-bribery controls or take other appropriate steps (such as changing the nature of the transaction, project, activity, or relationship) to enable the organization to manage the relevant bribery risks.

Cross Reference: Procurement Policy for goods and services

8.9 RAISING CONCERNS

THDCIL has identified sources from where concerns can be raised:



PROCESS INPUTS

Sr. No.	Input	Source
01	Complaints	CVC / MOP / Public / Employee of the Organization / CBI /CTE inspection /Surprise Inspection/ Other sources.
02	Letter of Awards, Quarterly progress report of the works in progress	Procurement Department, Corporate Contract dept., Procurement of goods, Works & Services by other units.
03	Audit Reports (Internal Audit Report / Statutory Audit Report / CAG Report)	Internal Audit or concerned projects or corporate finance deptt.
04	Request for Vigilance Clearance / Status	Concerned HR Deptt.
05	Annual property return	Concerned Employee
06	Percentage of E-payments Percentage of procurement through CPP & Percentage of E-tendering /GeM, Sensitive Posts, Inspections, Scrutiny of Files, etc. (Data for preparation of Quarterly Progress Reports).	Procurement & Contracts Department
07	Disciplinary Proceedings (In case of Misconduct)	Complaints/Inspections.

Procedure for Complaint/Concern Handling:

The Vigilance Deptt. maintains a complaint register where every complaint, irrespective of its source, is entered in the complaint register chronologically as it is received or taken notice of in the prescribed format as defined in the CVC manual Chapter III, Annexure I. A

Wpawr

complaint containing allegations against several officers may be treated as one complaint for the purpose of statistical returns. The Process of raising concerns/complaints is followed as per Vigilance Manual 2021 and is made available through bidding documents. Vigilance Department will not treat/register anonymous/pseudonymous Complaints/concerns, as per the guidelines specified in Govt. Of India Vigilance manual 2021.

While registering the complaints, the THDCIL Vigilance Department will ensure that:

- a) It is treated confidentially.
- b) Individuals/Business Associates are protected from retaliation.
- c) Advice/Resolution/Communication is followed as per Vigilance Manual 2021.

THDCIL ensures that all personnel are aware of the reporting procedures, their rights, and protections and can use them.

THDCIL has implemented the "Whistle Blower Protection Policy" which is a part of The Whistle Blowers Protection Act, of 2014, to protect those who raise concerns.

Cross Reference:

- 1.0 Whistle Blower Protection Policy
- 2.0 CVC Manual 2021

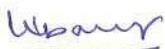
8.10 PROCEDURE FOR INVESTIGATION/ACTION INITIATING PROCESSES

THDCIL initiates investigation/action as described below to ensure that there is fair and impartial decision-making:

I. Action on the complaints forwarded by the "Central Vigilance Commission":

The commission may forward the complaints for either of the following

- i. Investigation and Call for Investigation & Report (I&R)
- ii. For necessary action (N.A.).



II. Action on complaints where Investigation & Report (I&R):

The action on the complaints where Investigation & Report is sought by the commission shall be taken as per Para 4.2 (c) & (d) of the complaint handling mechanism of the commission circulated vide no. 021/VG/051-500040 dated 24.12.2021. Confirmation from the complainant for owning or disowning the complaint is not required in this case, as in such cases commission seeks confirmation from the complainant as per the complaint handling mechanism.

III. Complaints forwarded for Necessary action:

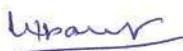
The CVO / Corporate Vigilance Deptt. is required to scrutinize the complaint thoroughly and CVO will decide action on such complaints within a period of two months of the receipt of the complaint from the commission. Before initiating action on the complaints received for necessary action, the concerned vigilance unit / corporate vigilance department seeks confirmation from the complainant through registered post for owning or disowning the complaint, as the case may be, together with a copy of his identity proof.

The action on the complaints forwarded by the commission for N.A. shall be taken as per Para 4.3.1 (iii), (iv) of the complaint handling mechanism of the commission circulated vide no. 021/VG/051-500040 dated 24.12.2021 and Para 2 (D.) circulated vide no. 021/VG/051 dated 03.11.2022.

IV. Action on complaints forwarded by the Ministry of Power:

Each complaint will be examined by the Chief Vigilance Officer and the following action should be taken:

- a) If the allegations are vague, general and prime facie unverifiable, the complaint may be dropped and filed by CVO. Wherever considered necessary Head of the Department may also be consulted.



- b) Entries of only those complaints in which there is an allegation of corruption or improper motive, or if alleged facts prima facie indicate an element or potentiality of vigilance angle, should be made in the register
- c) A further check, a preliminary inquiry/investigation may be made to verify the allegations to decide whether or not, the public servant concerned should be proceeded against departmentally or in the court of law or both if the complaint gives definite information to do so.

V. Action on complaints received directly by CVO, THDCIL against below Board Level Officers:

Before initiating action on such complaints, the concerned vigilance unit/corporate vigilance department seeks confirmation from the complainant through registered post for owning or disowning the complaint, as the case may be. The complainant is also required to provide a copy of his/her identity proof. A communication in this regard is sent to the complainant, and he/she is required to respond within 15 days of the receipt of the communication from the concerned vigilance unit/corporate vigilance deptt. However, in case of non-receipt of the response within 15 days from the complainant, a reminder is also sent to him / her giving another opportunity, In case of non-response after 15 days of the reminder, the complaint would be filed treating it as a pseudonymous complaint.

In case of verification of the complainant, further action of preparation of the factual report will be taken. The factual report will be prepared based on scrutiny of relevant records/documents only. The factual report will conclude whether the allegations are substantiated or not. If the allegations are not substantiated, the complaint will not be pursued further and the same will be closed. If allegations are substantiated, a detailed vigilance investigation will be carried out.

If a detailed investigation is carried out & lapses are found and the officers of the level of E-8 and E-9 or a group of officers wherein officers of the level of E-8/ E-9 are also involved and are responsible for the lapses, the case shall be submitted to the CVC for

first stage advice and the further action shall be taken as per CVC guidelines. If the officers involved are of E-7 & below level and lapses are found, initially the decision against the existence of the vigilance angle shall be taken by the CVO. In case there is a difference of opinion, between the Disciplinary authority and CVO regarding the existence of a vigilance angle, further action shall be taken as per CVC guidelines.

In the case of PIDPI complaints, the commission has jurisdiction over all officers (irrespective of their levels) of the organizations covered under the commission's jurisdiction. Therefore, in case of PIDPI complaints the investigation reports will be sent to the commission for all categories of the officers.

VI. Handling of the complaints against Board Level Officials received directly by CVO, THDCIL:

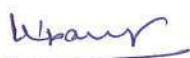
If a complaint against a Board Level appointee is directly received by CVO, THDCIL / THDCIL, the CVO shall forward the same to the CVO of the Ministry of Power, Govt. of India. If the CVO of MOP, GOI asks for a factual report against the Board Level Appointee from the CVO, THDCIL, the CVO, THDCIL will send the report to the CVO of MOP, GOI, after endorsing a copy of the report to the CMD THDCIL.

VII. Action on Anonymous and Pseudonymous Complaints:

No action shall be taken on Anonymous and Pseudonymous Complaints. This is as per CVC Guidelines specified in the Vigilance Manual 2021.

VIII. Action on PIDPI Complaints:

As per the PIDPI resolution 2004 & amendment to PIDPI resolution dated 14.08.2013, the Central Vigilance Commission and the Chief Vigilance officer of the Ministry of Power are the designated authorities for receiving the PIDPI complaints. The guidelines for PIDPI complainants shall be as per Para 6.3 of the complaint handling mechanism of the commission circulated vide no. 021/VG/051-500040 dated 24.12.2021 and Para 2 (F) circulated vide no. 021/VG/051 dated 03.11.2022. The process of confirmation of



PIDPI complainant shall be as per Para 6.4 (c) of the complaint handling mechanism of the commission circulated vide no. 021/VG/051-500040 dated 24.12.2021. The timeline for submission of investigation reports in PIDPI complaints referred by the commission shall be 12 weeks from the date of receipt of a reference from the commission.

Cross Reference: CVC Manual 2021

Wang

9.0 PERFORMANCE EVALUATION

9.1 MONITORING, MEASUREMENT, ANALYSIS, AND EVALUATION

THDCIL has an appropriate, and adequate process to monitor, measure, analyze, and evaluate continuously. The activities are carried out as mentioned/specified in Vigilance Manual 2021 (Under the CVC Manual).

I. Sources of feedback on compliance performance:

THDCIL has identified, although not limited, the sources for feedback and compliance performance. A detailed description of this is provided under Section 8 of the ABMS Manual.

Cross Reference: Clause 4, Clause 6 of Section 8 of ABMS Manual.

II. Development of indicators:

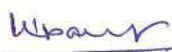
The Performance indicators for the Vigilance Department of THDCIL, are developed in the form of Objectives. Planning is done to achieve them, as described under Section 6 of the ABMS Manual. Top Management has determined the weightage for each indicator to evaluate ABMS performance.

Cross Reference: The Objectives THDC/ABMS/OBJ/03

III. Compliance reporting:

THDCIL has identified the necessary reporting required as per Vigilance Manual 2021, which is also described under Section 8 of ABMS Manual, as Vigilance department process output.

- QPRs
- Vigilance clearance/status
- Resolution of Complaint



- Systemtic improvement
- Charge Sheet/Penalty(ies)
- ODI List / Agreed List

IV. Record-keeping:

THDCIL has identified the necessary records required to be maintained and retained. The details of such records that are required to be maintained and retained are mentioned in the THDCIL Record Manual. The reference to this is also mentioned in ABMS Manual section 7.

Cross Reference: Record Manual THDC/RKSH/CS/F-131/1950

9.2 INTERNAL AUDITS

THDCIL has established, documented, and implemented a process to carry out Internal Audits to determine the degree of compliance with ABMS. The criteria, against which the degree of compliance is to be established are:

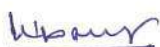
- ABMS Manual
- Statutory and Regulator Requirements, as mentioned in section 4 of the ABMS Manual
- CVC Manual (Vigilance Manual 2021)
- Other (Governing Body, Customer, Interested Party, etc.) Requirements.

Cross Reference: Procedure for Internal Audit THDC/ABMS/PRC/01

9.3 MANAGEMENT REVIEW

The Top management will chair the Management Review Meeting and will review the effectiveness of ABMS, at planned intervals, at least once a year, or as needed, to ensure its continuing suitability, adequacy, and effectiveness.

Inputs for Management Reviews



The following inputs are considered for management review, but not limited to:

- a) The status of actions from previous management reviews.
- b) Changes in external and internal issues that are relevant to the ABMS.
- c) Changes in needs and expectations of interested parties that are relevant to the ABMS.
- d) Information on the ABMS performance, including trends in:
 - i. nonconformities, noncompliance, and corrective actions.
 - ii. monitoring and measurement results.
 - iii. Audit results.
- e) Opportunities for continual improvement.

The Top management will also consider the following during the management Review:

- a) The adequacy of the ABMS policy.
- b) The independence of the Vigilance Department.
- c) The extent to which the compliance objectives have been met.
- d) The adequacy of resources.
- e) Adequacy of the ABMS risks assessment.
- f) The effectiveness of existing controls and performance indicators.
- g) Communication from persons raising concerns, and interested parties, including feedback, and complaints.
- h) Investigations.
- i) The effectiveness of the reporting system.

The output of Management Review

The output of the management review includes decisions related to continual improvement opportunities and any need for changes to the ABMS.

Records of Management Review proceedings are maintained, as evidence of the output of management reviews.



The Top Management will apprise the Governing Body regarding management review and shall take their approval for further action.

Records of approval will be maintained.

Cross Reference: Minutes of Management Review Meeting THDC/ABMS/FMT/03

9.4 GOVERNING BODY REVIEW

The minutes of ABMS Management reviews are being sent to the governing body for their review through top management, for their reviews and any suggestions for improvement. The governing body may provide inputs for further improvement which shall be taken up by the Vigilance department for further implementation.

Cross Reference: Records of intimation of ABMS MRM to Governing Body.

9.5 REVIEW BY THE ANTI-BRIBERY COMPLIANCE FUNCTION

The anti-bribery compliance function (Vigilance Department) shall conduct internal meetings at least once a month and collect the information for reporting to Top management about its functioning. The data from these meetings forms the input related to performance

Cross Reference: Minutes of the Vigilance Department

Wbaur

10.0 IMPROVEMENT

10.1 NONCONFORMITY AND CORRECTIVE ACTION

a) Nonconformities related to ABMS:

THDCIL has established a process to take inputs of the nonconformities, from the complaint register CVC Manual chapter III, Annexure I, (as described under Section 8 of this ABMS Manual).

Cross-reference: Section 8 of ABMS Manual

Each of the nonconformity is reviewed, analyzed/investigated/reported, as described in Section 8 of this ABMS Manual.

Cross-reference: Section 8 of ABMS Manual

Corrections, Corrective Actions, and other Actions are initiated as per CVC described under Vigilance Manual 2021, and opportunities for improvement are identified for implementation as described under Section 8 of ABMS Manual.

Cross-reference: Section 8 of ABMS Manual

b) Nonconformities related to Internal Audits

The nonconformities, or opportunities for improvement identified during Internal Audits, are reviewed, and analyzed, and Corrections, Corrective Actions, and other actions are initiated as mentioned in the Internal Audit Procedure.

Cross Reference: Procedure for Internal Audit THDC/ABMS/PR/01

Wany



टीएचडीसी इंडिया लिमिटेड
THDC INDIA LIMITED
Schedule-A Mini Ratna PSU

THDCIL INDIA LTD.

ANTI-BRIBERY MANAGEMENT SYSTEM MANUAL

DOCUMENT No.

THDCIL/ABMS/MNL/01

REV: 00

DATE: 22.05.2024

10.2 CONTINUAL IMPROVEMENT

THDCIL Vigilance department, during their regular activities of Inspection and others, identifies **Systemic Improvement** areas, which will lead to improvement in the ABMS.

Cross Reference: Systemic Improvement checklist THDC/ABMS/FMT/04