



**INDRADHANUSH GAS GRID LIMITED**

(Joint Venture of IOCL, ONGC, GAIL, OIL and NRL)

**GUWAHATI, ASSAM**

## **CORRIGENDUM 2**

**FOR**

**LAYING & CONSTRUCTION OF STEEL GAS PIPELINE  
AND TERMINALS ALONG WITH ASSOCIATED  
FACILITIES FOR SECTION- 12 (AGARTALA- TULAMURA  
FEEDER LINE) OF NORTH EAST GAS GRID (NEGG)  
PROJECT OF M/S INDRADHANUSH GAS GRID LIMITED  
(IGGL**

**OPEN DOMESTIC COMPETITIVE BIDDING**

**Tender no.: 05/51/23UU/IGGL/001-i-4**

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**PREPARED AND ISSUED BY**

**MECON LIMITED**

(A Govt. of India Undertaking)

Delhi, India



**CORRIGENDUM # 2**  
**LAYING & CONSTRUCTION OF STEEL GAS PIPELINE AND TERMINALS ALONG WITH ASSOCIATED FACILITIES FOR**  
**AGARTALA- TULAMURA (SECTION-12) OF**  
**NORTH EAST GAS GRID (NEGG) PROJECT**



Tender No. 05/51/23UU/IGGL/001-i-4

IGGL

MECON LIMITED

Date: 25.05.2022

Sl. No.	Description	Volume	Page No.	Clause / Para / Section	Amendment / Addition / Modification / Deletion	
1	AIR SURVEILLANCE	I of IV Part-2	121-125 of 593	PJS Clause no. 17, APPENDIX-VII	Deletion	Air Surveillance has been deleted.
2	Field Joint Coating of HDD	I of IV Part-2	15 of 593	PJS Clause no. 3.1.48 d)	Modification	The PJS clause no. 3.1.48 d) shall be read as <b>"Field joint coating shall be carried out by Dirax heat shrink sleeves by Covalence (Seal For Life) or TBK/ DDX heat shrink sleeves by Canusa-CPC."</b>
3	LIST OF APPROVED PARTIES FOR BOUGHT OUT ITEMS	I of IV Part-2	141 of 593	PJS Clause no. 19, APPENDIX-IX, T#6(A)	Modification	Revised T#6(A) is enclosed as <b>Annexure-I to this Corrigendum.</b>
4	POLICY TO PROVIDE PURCHASE PREFERENCE (LINKED WITH LOCAL CONTENT) (PP-LC)	I of IV Part 1	97-109 of 355	ANNEXURE-V TO SECTION-III	Deletion	ANNEXURE-V TO SECTION-III -POLICY FOR PURCHASE PREFERENCE LINKED WITH LOCAL CONTENT (PP-LC) stands deleted
5	POLICY TO PROVIDE PURCHASE PREFERENCE AS PER PUBLIC PROCUREMENT (PREFERENCE TO MAKE IN INDIA), ORDER 2017	I of IV Part 1	109 of 355		Addition	The POLICY TO PROVIDE PURCHASE PREFERENCE AS PER PUBLIC PROCUREMENT (PREFERENCE TO MAKE IN INDIA), ORDER 2017 is enclosed as <b>Annexure-II to this Corrigendum</b>
6	Schedule of Rates			Mainline Work , Sl. no. 29.0( HELICOPTER SURVEILLANCE)	Deletion	Sl. no. 29.0( HELICOPTER SURVEILLANCE) of Mainline Works stands deleted and shall not be considered for evaluation & award.

**All other terms & conditions of tender document remain unaltered.**

**ANNEXURE-I to CORRIGENDUM # 2**

**T#6(A)**  
**Approved list of vendors/sub-contractors**

Casing Insulators	Casing End -Seal	Joint Coating Materials - for Mainline (3LPE coating)	Joint Coating Materials – for HDD (3LPE coating)	Warning Tapes/Mats	Temporary Cathodic Protection works	Calliper Survey Works
PVC insulator of M/s Mideast Pipeline Products, Calcutta	'CASEAL' of M/s Seal for Life India Pvt. Ltd., Corrosion Protection Group, USA/ India	HTLP - 80 of M/s Seal for Life India Pvt. Ltd., Corrosion Protection Group, USA/ India	'DIRAX' of M/s Seal for Life India Pvt. Ltd., Corrosion Protection Group, USA/ India (for HDD)	M/s Sparco Multiplast Pvt. Ltd., Ahmedabad	M/s Corrosion Control Services (B) Pvt Ltd., Mumbai	M/s TDW India Ltd., Vadodara
PVC insulator of M/s MNC Industrial Corporation, Delhi	Casing end-seals of RACI (Ricerche Applicazioni Chimiche Industriali S.r.l, Italy)	Wrapid sleeve / GTS-80 of M/s Canusa	'DDX' <sup>TM</sup> Directional Drilling Kit' of M/s Canusa (for HDD)	M/s Raychem RPG Ltd., Mumbai	M/s Corrtch International Pvt. Ltd., Ahmedabad	M/s Graffin Technologies, Ahmedabad- <b>In Holiday list for one year since 06.12.2019</b>
HDPE Casing Insulators of M/s Raychem RPG Ltd.	---	FRDP-80 heat shrink sleeve of M/s CYG Changtong New Material Company Ltd., China	---	M/s Singhal Industries Pvt. Ltd., Khatraj, Kalol Road, Gujarat	M/s Raychem RPG Ltd., Mumbai	M/s Bhotika Pipeline Services (In technical collaboration with Analytic Pipe, Germany)
PVC insulator of M/s Vee Kay Vikram & Co, Ahmedabad	---	---	---	---	M/s Mitcorr Cathodic Protection Pvt. Ltd., Baroda	M/s Envirocal, Vadodara
HDPE Casing Spacers of RACI (Ricerche Applicazioni Chimiche Industriali Srl, Italy)	---	---	---	---	M/s Underground Pipeline & NDTs (P) Limited	M/s Athena Powertech LLP, Vadodara
---	---	---	---	---	M/s Consultech, Baroda	M/s Veekay Vikram
---	---	---	---	---	---	M/s Transpipe Integrity Solutions Pvt. Ltd., Mumbai (upto 60 Km pipeline length in single stretch)

**(Signature of the Tenderer)**

**ANNEXURE-II to CORRIGENDUM # 2**

**POLICY TO PROVIDE PURCHASE PREFERENCE AS PER PUBLIC PROCUREMENT (PREFERENCE TO MAKE IN INDIA), ORDER 2017**

1.0 Ministry of Petroleum & Natural Gas vide Notification No. FP-20013/2/2017-FP-PNG-Part(4) (E-41432) dated 26.04.2022 has notified that Public Procurement (Preference to Make in India), Order 2017 (PPP-MII) issued by DPIIT and as amended from time to time shall be applicable to all the Public Sector Undertakings and their wholly owned subsidiaries under MoP&NG with certain modifications.

2.0 The Public Procurement (Preference to Make in India), Order 2017 (PPP-MII) issued by DPIIT to encourage 'Make in India' and promote manufacturing & production of goods and services in India with a view to enhancing income and employment.

3.0 **DEFINITIONS:-**

- (i) **Local Content** means the amount of value added in India which shall, unless otherwise prescribed by the Nodal Ministry, be the total value of item procured (excluding net domestic indirect taxes) minus the value of imported content in the item (including all custom duties) as a proportion of the total value, in percent.

Further Local value addition through services such as transportation, insurance, installation, commissioning, training, and after sale support like AMC/CMC etc. shall be considered in local content calculation.

- (ii) **'Class-I local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, meets the minimum local content of equal to or more than 50%.

**'Class-II local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, meets the minimum local content of more than 20% but less than 50%.

**'Non - Local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, has local content less than or equal to 20%.

- (iii) **L1** mean 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 tender or other procurement solicitation.

- (iv) **Margin of Purchase Preference:** means the maximum extent to which the price quoted by a Class-I local supplier may be above the L1 for purpose of purchase Preference.
- (v) **Nodal Ministry** means the Ministry of Petroleum & Natural Gas
- (vi) **Procuring Entity** means Indradhanush Gas Grid Limited (IGGL)
- (vi) **Works** means all the works as per Rule 130 of GFR-2017 also include 'turnkey works'

4.0 **Margin of Purchase Preference:** The margin of purchase preference shall be 20%.

5.0 **ELIGIBILITY OF 'CLASS-I LOCAL SUPPLIER'/ 'CLASS-II LOCAL SUPPLIER'/ 'NON-LOCAL SUPPLIERS' FOR DIFFERENT TYPES OF PROCUREMENT**

- (a) In procurement of all goods, services or works in respect of which the Nodal Ministry/Department has communicated that there is sufficient local capacity and local competition, only 'Class-I local supplier', shall be eligible to bid irrespective of purchase value.
- (b) Only 'Class-I local supplier' and 'Class-II local supplier', shall be eligible to bid in procurements undertaken by procuring entities, except when Global tender enquiry/ International Competitive bidding has been issued. In global tender enquiries/ International Competitive bidding 'Non local suppliers' shall also be eligible to bid along with 'Class-II local suppliers' and 'Class-III local suppliers'.
- (c) Works includes Engineering, Procurement and Construction (EPC) contracts and services include System Integrator (SI) contracts
- (d) HP-HT Operations in upstream oil and gas business activities shall be exempted from this order.

6.0 **PURCHASE PREFERENCE METHODOLOGY UNDER PPP-MII (SUBJECT TO QUANTITY DISTRIBUTION APPLICABLE TO MSES AS PER PUBLIC PROCUREMENT POLICY FOR MSE 2012, REFER EXAMPLES GIVEN BELOW):**

- (a) Purchase preference shall be given to 'Class-I local supplier' in procurements in the manner specified here under.
- (b) In the procurements of goods or works which are cover by para 5 (b) above and which are divisible in nature, the 'Class-I local supplier' shall get purchase preference over 'Class-II local supplier' as well as 'Non-local supplier', as per following procedure:
  - i. Among all qualified bids, the lowest bid will be termed as L1. If L1 is 'Class-I local supplier', the contract for full quantity will be awarded to L1.
  - ii. If L1 bid is not a 'Class-I local supplier', 50% of the order quantity shall be awarded to L1. Thereafter, the lowest bidder among the 'Class-I local supplier' will be invited to match the L1 price for the remaining 50% quantity subject to the Class-I local supplier's quoted price falling within the margin of purchase preference, and contract for that quantity shall be awarded to such 'Class-I local supplier' subject to matching the L1 price. In case such lowest eligible 'Class-I local supplier' fails to match the L1 price or accepts less than the offered quantity, the next higher 'Class-I local supplier' within the margin of purchase preference shall be invited to match the L1 price for remaining quantity and so on, and contract shall be awarded accordingly. In case some quantity is still left uncovered on Class-I local suppliers, then such balance quantity may also be ordered on the L1 bidder.
- (c) In the procurements of goods or works which are covered by para 5 (b) and which are not divisible in nature, and in procurement of services where the bid is evaluated on price alone, the 'Class-I local supplier' shall get purchase preference over 'Class-II local supplier' as well as 'Non-local supplier', as per following procedure:
  - i. Among all qualified bids, the lowest bid will be termed as L1. If L1 is 'Class-I local supplier', the contract will be awarded to L1.
  - ii. If L1 is not 'Class-I local supplier', the lowest bidder among the 'Class-I local supplier', will be invited to match the L1 price subject to Class-I local supplier's quoted price falling within the margin of purchase preference, and the contract shall be awarded to such 'Class-I local supplier' subject to matching the L1 price.
  - iii. In case such lowest eligible 'Class-I local supplier' fails to match the L1 price, the 'Class-I local supplier' with the next higher bid within

the margin of purchase preference shall be invited to match the L1 price and so on and contract shall be awarded accordingly. In case none of the 'Class-I local supplier' within the margin of purchase preference matches the L1 price, the contract may be awarded to the L1 bidder.

iii. "Class-II local supplier" will not get purchase preference in any procurement.

d) **Applicability in tenders where contract is to be awarded to multiple bidders-** Intenders where contract is awarded to multiple bidders subject to matching of L1 rates or otherwise which are covered by para 5 (b), the 'Class-I local supplier' shall get purchase preference over 'Class II-local supplier' as well as 'Non-local supplier', as per following procedure:

i) If Class-I Local suppliers' qualify for award of contract for at least 50% of the tendered quantity in any tender, the contract may be awarded to all the qualified bidders as per award criteria stipulated in the bid documents. However, in case 'Class –I Local suppliers' do not qualify for award of contract for at least 50% of the tendered quantity, purchase preference should be given to the 'Class-II local supplier' over 'Class-

II local suppliers'/'Non local suppliers' provided that their quoted rate falls within 20% margin of purchase preference of the highest quoted bidder considered for award of contract so as to ensure that the 'Class-I Local suppliers' taken in totality are considered for award of contract for at least 50% of the tendered quantity.

ii) First purchase preference has to be given to the lowest quoting 'Class-I local supplier', whose quoted rates fall within 20% margin of purchase preference, subject to its meeting the prescribed criteria for award of contract as also the constraint of maximum quantity that can be sourced from many single supplier. If the lowest quoting 'Class-I local supplier', does not qualify for purchase preference because of a foresaid constraints or does not accept the offered quantity, an opportunity may be given to next higher 'Class-I local supplier', falling within 20% margin of purchase preference, and so on.

7.0 In case a bidder (Class-I Local supplier) is eligible to seek benefit under Policy for Preference under Public Procurement (Preference to Make in India), Order 2017 as well as Public Procurement Policy for MSE 2012 (PPP for MSE 2012), then the bidder should categorically confirm its option to choose benefits against only one

of the two policies i.e. either PPP-MII and MSE policy in Form-I. The option once exercised cannot be modified subsequently.

Purchase preference benefits shall be extended to the bidder based on the declared option subject to the bidder meeting the requirements contained in that purchase preference policy.

In case a MSEs bidder opts for purchase preference based on PPP-MII, such bidder shall not be entitled to claim purchase preference benefit available to MSE Bidders under PPP-2012. However, the exemptions from furnishing Bidding Document fee and Bid security/EMD shall continue to be available to such MSE Bidder.

While for evaluating a particular bid that bidder's option (to avail any one out of two applicable purchase preference policies, i.e., PPP-MII or PPP-2012) will be considered, for price matching opportunities and distribution of quantities among bidders, the precedence shall be in the following order:-

- (i) Public Procurement Policy for MSE 2012
- (ii) Public Procurement (Preference to Make in India), Order 2017

**8.0 Example to deal Various situations in case a bidder is eligible to seek benefit under Public Procurement (Preference to Make in India), Order 2017 as well as Public Procurement Policy for MSE 2012 (PPP for MSE 2012) :**

**(I) Non divisible item**

L1 bidder is non MSE, Non Local supplier/ Class-II local supplier as per PPP-MII

L2 bidder is Class-I Local supplier as per PPP-MII (prices within 20%)

L3 bidder is MSE bidder (prices within 15%)

MSE bidder shall be given preference to match the L1 price. If bidder matches the L1 price, order shall be placed on him, otherwise, option for matching the L1 price shall be given to L2 bidder (PPP-MII).

**(II) Divisible item-Case 1**

L1 bidder is non MSE, Non Local supplier/ Class-II local supplier as per PPP-MII

L2 bidder is Class-I Local supplier as per PPP-MII(within 20%)

L3 bidder is MSE bidder (within 15%)

MSE bidder shall be given preference to match the L1 price. If bidder matches the L1 price, order shall be placed on him for the quantity specified in the bidding document for MSEs (i.e. 25% of the tendered quantity). For 50% of tendered quantity option for matching the L1 price

shall be given to L2 bidder (Class-I Local supplier as per PPP-MII). Balance quantity (i.e. 25% of the tendered quantity) shall be awarded to original L1 bidder.

**(III) Divisible item-Case 2**

L1 bidder is non MSE, Non Local supplier/ Class-II as per PPP-MII

L2 bidder is Class-I Local supplier as per PPP-MII(within 20%)

L3 bidder is MSE bidder (within 15%)

L4 bidder is MSE bidder (within 15%)

MSE bidders shall be given preference to match the L1 price. If bidders matched the L1 price, order shall be placed on each of them for 12.5% of the tendered quantity. In case L3 or L4 bidder refuses, the order shall be placed on remaining MSE bidder who matches the L1 prices for 25% of the quantity. For 50% of tendered quantity option for matching the L1 price shall be given to L2 bidder (Class-I Local supplier as per PPP-MII). Balance quantity (i.e. 25% of the tendered quantity) shall be awarded to original L1 bidder.

- (IV) In case L1 bidder is MSE bidder, the entire work shall be awarded to him without resorting to purchase preference to Class-I Local supplier as per PPP-MII.
- (V) In case L1 bidder is a Local supplier as per PPP-MII, purchase preference shall be resorted to MSE bidder as per PPP 2012 only.

**8.0 VERIFICATION OF LOCAL CONTENT/ DOMESTIC VALUE ADDITION**

- a. The ‘Class-I local supplier’/ ‘Class-II local supplier’ at the time of tender, bidding or solicitation shall require to indicate percentage of local content and provide **self-certification** (as per proforma at Form-2) that the item offered meets the minimum local content for ‘Class-I local supplier’/ ‘Class-II local supplier’ as the case may be and shall give details of the location(s) at which the local value addition is made.
- b. In cases of procurement for a value in excess of Rs. 10 crores, in addition to Form-2 ‘Class-I local supplier’/ ‘Class-II 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 as per proforma at Form -3.

- c. In case a complaint is received by the procuring agency relating to implementation of this order including the claim of a bidder regarding local content/ domestic value addition, the same shall be referred to Competent Authority who is empowered to look into procurement related complaints.
- d. Nodal Ministry may constitute committees with internal and external experts for independent verification of self-declarations and auditor's/accountant's certificates on random basis and in the case of complaints. A complaint fee of Rs.2 Lakh or 1% of the value of the domestically manufactured products being procured (subject to a maximum of Rs. 5 Lakh), whichever is higher, shall be paid by Demand Draft to be deposited with IGGL. In case, the complaint is found to be incorrect, the complaint fee shall be forfeited. In case, the complaint is upheld and found to be substantially correct, deposited fee of the complainant would be refunded without any interest.
- e. In case of false declarations, IGGL shall initiate action for banning such manufacturer/supplier/service provider as per as per IGGL's extant "Procedure for action in case Corrupt/Fraudulent/Collusive/Coercive Practices"
- f. A supplier who has been debarred by any procuring entity for violation of this Order shall not be eligible for preference under this Order for procurement by any other procuring entity for the duration of the debarment. The debarment for such other procuring entities shall take effect prospectively from the date on which it comes to the notice of other procurement entities, in the manner prescribed under paragraph g below.
- g. The Department of Expenditure shall issue suitable instructions for the effective and smooth operation of this process, so that:
  - i. The fact and duration of debarment for violation of this Order by any procuring entity are promptly brought to the notice of the Member-Convenor of the Standing Committee and the Department of Expenditure through the concerned Ministry /Department or in some other manner;
  - ii. on a periodical basis such cases are consolidated and a centralized list or decentralized lists of such suppliers with the period of debarment is maintained and displayed on website(s);

- iii. in respect of procuring entities other than the one which has carried out the debarment, the debarment takes effect prospectively from the date of uploading on the website(s) in the such a manner that ongoing procurements are not disrupted.

## **9.0 RECIPROCITY CLAUSE**

- i. When a Nodal Ministry/ Department identifies that Indian suppliers of an item are not allowed to participate and/or compete in procurement by any foreign government, due to restrictivee tender conditions which have direct or in direct effect of barring Indian companies such as registration in the procuring country , execution of projects of specific value in the procuring country etc., it shall provide such details to all its procuring entities including CMDs/CEOs of PSEs/PSUs, State Governments and other procurement agencies under their administrative control and GeM for appropriate reciprocal action.
- ii. Entities of countries which have been identified by the nodal Ministry/Department as not allowing Indian companies to participate in their Government procurement for any item related to that nodal Ministry shall not be allowed to participate in Government procurement in India for all items related to that nodal Ministry/ Department, except for the list of items published by the Ministry/ Department permitting their participation.
- iii. The term 'entity' of a country shall have the same meaning as under the FDI Policy of DPIIT as amended from time to time.

**FORM-1**

**UNDERTAKING FOR APPLICABILITY OF POLICY (APPLICABLE FOR  
CLASS-I LOCAL SUPPLIER ONLY)**

VOID

**SELF CERTIFICATION BY BIDDER WHO CLASS-I LOCAL SUPPLIER/ CLASS-II LOCAL SUPPLIER TOWARDS MANDATORY MINIMUM LOCAL CONTENT/ DOMESTIC VALUE ADDITION**

To,  
M/s INDRADHANUSH GAS GRID LIMITED  
5th Floor, Central Mall, G S Road, Christian Basti, Guwahati

**SUB: TENDER FOR LAYING & CONSTRUCTION OF STEEL GAS PIPELINE AND TERMINALS ALONG WITH ASSOCIATED FACILITIES FOR SECTION- 12 (AGARTALA- TULAMURA FEEDER LINE) OF NORTH EAST GAS GRID (NEGG) PROJECT OF M/S INDRADHANUSH GAS GRID LIMITED (IGGL)  
TENDER NO: 05/51/23UU/IGGL/001-i-4**

Dear Sir

We, M/s \_\_\_\_\_ (*Name of Bidder*) confirm that as per the definition of policy we are:

Class-I Local supplier [     ]

Class-II Local Supplier [     ]

*(Bidder is to tick appropriate option (✓) above).*

It is further confirm that M/s \_\_\_\_\_ (*Name of Bidder*) meet the mandatory minimum Local content/Domestic Value Addition requirement for Class-I Local supplier/ Class-II Local supplier (as the case may be) under Public Procurement (Preference to Make in India), Order 2017 (PPP-MII) and has value addition of .....%.

The details of the location (s) at which the local value addition is made is as under:

.....  
.....  
.....

We further confirm that in case we fail to meet the minimum local content/domestic value addition, the same shall be treated false information and IGGL will take action as per provision of tender document.

Place: [Signature of Authorized Signatory of Bidder]  
Date: Name:  
Designation:  
Seal:

**CERTIFICATE BY STATUTORY AUDITOR/COST AUDITOR/ CHARTERED  
ACCOUNTANT OF BIDDER TOWARDS MANDATORY MINIMUM LOCAL  
CONTENT/ DOMESTIC VALUE ADDITION  
(IN CASE BIDDER IS CLASS-I LOCAL SUPPLIER/ CLASS-II LOCAL SUPPLIER)**

To,  
M/s INDRADHANUSH GAS GRID LIMITED  
5th Floor, Central Mall, G S Road, Christian Basti, Guwahati

**SUB: TENDER FOR LAYING & CONSTRUCTION OF STEEL GAS PIPELINE AND  
TERMINALS ALONG WITH ASSOCIATED FACILITIES FOR SECTION- 12  
(AGARTALA- TULAMURA FEEDER LINE) OF NORTH EAST GAS GRID  
(NEGG) PROJECT OF M/S INDRADHANUSH GAS GRID LIMITED (IGGL)  
TENDER NO: 05/51/23UU/IGGL/001-i-4**

Dear Sir

“We \_\_\_\_\_ the statutory auditor/ cost auditor/chartered accountant (not an employee of the company) of M/s. \_\_\_\_\_ (*Name of the bidder*) hereby certify that as per definition specified in policy, M/s. \_\_\_\_\_ (*Name of the bidder*) is

Class-I Local supplier [     ]

Class-II Local Supplier [     ]

***(Bidder is to tick appropriate option (✓) above).***

It is further confirm that M/s \_\_\_\_\_ (*Name of Bidder*) quoted vide offer No. \_\_\_\_\_ dated \_\_\_\_\_ against tender No. \_\_\_\_\_ meet the mandatory minimum Local content/Domestic Value Addition requirement specified for Class-I Local supplier/ Class-II Local supplier (as the case may be) under Policy for Public Procurement (Preference to Make in India), Order 2017 (PPP-MII) and has value addition of .....% .

Name of Audit Firm: [Signature of Authorized Signatory]  
Name:  
Date: Designation:  
Seal:  
Membership no.

**Note:**

- (i) This certificate is to be furnished by 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)
- (ii) The above format is indicative, the statutory auditor/ cost auditor/ cost accountant can modify the format without changing the intent of certification.