

एचएलएल लाइफ़केयर लिमिटेड/HLL LIFECARE LIMITED
भारत सरकार का उद्यम/A GOVT. OF INDIA ENTERPRISE
निगमित एवं पंजीकृत कार्यालय/CORPORATE AND REGISTERED OFFICE
पूजप्पुरा/POOJAPPURA
तिरुवनंतपुरम/TRIVANDRUM-695012
दूरभाष सं./PHONE NO-0471 2354949



**EXPRESSION OF INTEREST
FOR THE EMPANELMENT OF INTERNAL AUDITORS FOR THE PERIOD
2026-27 TO 2028-29**

HLL LIFECARE LTD

EMPANELMENT OF CA/CMA FIRMS FOR INTERNAL AUDIT ASSIGNMENT

1. HLL Lifecare Ltd, a Mini Ratna Enterprise invites applications on the undernoted prescribed format from practicing 'Partnership firms/LLPs/Proprietorship firms of Chartered Accountants/ Cost & Management Accountants in India' who fulfill the eligibility criteria as mentioned hereunder and are willing to have their Firms empaneled as Internal Auditors of the Company for conducting internal audit of ,Corporate Head Office, Manufacturing units(7), Retail Business Division such as (AMRIT pharmacies) across India and Health Care Centers (HINDLABS/ Diagnostic Centers), Central Marketing Office and Regional Marketing Offices, Sustainable Projects Division, Mental Health Division, Defense Pharma division, Social Health Initiatives division, C&FA Agents &Depots etc.
2. The Application should be submitted as per **Annexure 1** to the CS & Vice President (CAS), HLL Lifecare Ltd, Corporate & Registered Office, HLL Bhawan, Poojappura, Thiruvananthapuram – 695012, by postal service / courier or by mail : cas@lifecarehll.com
3. Application for “Empanelment of CA/CMA Firm for Internal Audit” should be mentioned on the envelope/subject, carrying the application.
4. “Eligibility Criteria” for empanelment for CA/CMA Firms for Internal Audit in our company is as per **Annexure 2**. A consolidated checklist of all required attachments is attached as **Annexure 3**.
5. The minimum cutoff score to qualify for empanelment is “60 marks” (please check selection criteria as per Annexure 2). But, for the purpose of empanelment of audit firms for the audit of HLL RBD outlets and HLL HCS Centres the cutoff score is “50 marks”. So those firms who score 60 marks or above in self-assessment only need to apply. However, those firms aspiring for the audit assignments of HLL RBD outlets and HLL HCS Centres alone can apply if their self-assessment score is 50 marks or above.
6. Audit Firms applying for empanelment must submit along with application, the Copy of partnership deed + Copy of registration certificate issued by the ICAI certifying the constitution of the Firm, their branches & date from which it is continuing as a Firm (latest).
7. Experience Certificates of CA/CMA Firm in the Public Sector Undertakings as Internal Auditor be enclosed, *in absence of which application will not be accepted*.
8. For audit assignments in the Retail Business Divisions such as AMRIT Pharmacies and Health Care Centers (HINDLABS/Diagnostic Centers), prior experience in conducting the internal audits of retail pharmacy operations and medical lab operations will be considered an added advantage.
9. Mere submission of application does not, in any way, constitute guarantee for allotment of the audit job of any nature from the company. The allocation of units to the auditors will purely be the choice of the Company.
10. The periodicity of internal audit assignment (if any) will be for ONE YEAR with quarterly review of performance and would be extended for a further period of THREE YEARS (Overall 3 years), based on the 'Satisfactory Performance' of the CA/CMA firm.
11. 'Incomplete Application' or 'Application Without Requisite Enclosures' will not be entertained.
12. Overwriting / corrections/erasing and use of white ink should be avoided. However, if any correction is inevitable, the same should be authenticated with signature and seal.
13. The Internal Audit Firm will undertake that they will not sub contract/sub assign the audit assignment.
14. The Internal Audit Firm shall ensure proper protection of digital records, safe handling of audit trails and ERP/SAP/software access, full compliance with the Company's IT security guidelines, and that no audit data is stored on personal devices after completion of the audit.
15. The Internal Audit firm shall work with strict confidentiality and shall ensure that the information in respect of the operation of the Unit is dealt with strict confidentiality.
16. General Terms for Engagement for Internal Audit

- i) Internal Audit firm has to discuss the draft report with the auditee to obtain their views/replies and incorporate the same in the final report along with your final comments on the same. The final audit report along with bill should be sent to us on or before the due date (Address to send reports and due dates will mention in the appointment letter) soft copy of the report should also be sent to cas@lifecarehll.com mail id for our e record.
- ii) Internal audit fees for the assignment is inclusive of all other charges and out of pocket expenses and will be paid on the basis of submission of reports and bills. However, GST will be paid additionally at prevailing rate. HLL reserves the right to decide fees for the internal audit assignment based on scope, complexity, and unit location.
- iii) HLL is having approximately 300 Pharma outlets and 340 Labs situated across the Country. For the Internal Audit of Pharmacy and Labs situated across the country, HLL will advise the number of audits to be done and reports to be submitted in a year.
- iv) Audit Reports should be submitted within the due dates (will be mentioned in the appointment letter), failing which HLL will be entitled to deduct Liquidated Damages@ 5% of Internal Audit fees for each week's delay subject to a maximum of 20%.
- v) Your representatives will have to attend the Audit Committee/ Board Meeting for discussion on audit reports as and when required by HLL.
- vi) The detailed terms & conditions of offer including fee and other expenses payable will be intimated at the time of allotment of audit work.
- vii) Audit work must be carried out by qualified professional only, and the team should consist of at least one partner/qualified assistant visiting the unit. Articles alone shall not be deployed without supervision.

17. The audit schedule for carrying out the audit is detailed below:

SI No	Division /Unit	Frequency of Audit
1	Manufacturing Plants	Half Yearly (2 Times in a FY)
2	Corporate Head Office /Infrastructure Development Division South/International Business Division	Half Yearly (2 Times in a FY)
3	Retail Business Division/Health Care Services –Head Office	Half Yearly (2 Times in a FY)
4	Central Marketing Office & Depot, Chennai	Half Yearly (2 Times in a FY)
5	Regional Office, Kolkata & Mumbai	Half Yearly (2 Times in a FY)
6	Procurement &Consultancy Division/Infrastructure Division North/Liasoning Office/Marketing Office Delhi	Half Yearly (2 Times in a FY)
7	Specialty Diagnostic Clinics	Quarterly (4 Times in a FY)
8	RBD Centers	One time audit
9	HCS Centers	One time audit

18. Assignments will be governed by “Code of Ethics for Chartered Accountants/ Cost Accountants” circulated by its respective Institutes in its website and the company will initiate necessary action against such CA/CMA firms and its partners in case serious deficiencies observed are detrimental to company's interest. CA/CMA Firms which are presently debarred by its Institutes or any other regulatory bodies are not eligible for empanelment.

19. CA/CMA firms who intends to apply for particular State/States for Audit, should have either its head

office or branch with full time partner for that State, in which units are allotted for Internal Audit. States and the number of indicative units for Internal Audit are mentioned in Annexure 4.

20. CA/CMA firms which carry Statutory Audit Assignments of HLL for a year will not be considered for internal audit assignment during that year and the next year. These instructions would even apply to firms of which a partner or proprietor is engaged or to be engaged in internal assignment of the company.

“Associate concerns of CA/CMA Firms” should not have conducted Statutory Audit of HLL or its subsidiaries during the previous year.

An audit firm in which a partner is also a partner / proprietor of firm entrusted with Statutory Audit of the Company is not eligible for appointment of internal auditor.

21. Settlement of Disputes :

Any dispute arising out of or in connection with this contract, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration administered by the India International Arbitration Centre (“IIAC”) in accordance with the India International Arbitration Centre (Conduct of Arbitration) Regulations 2023 (“IIAC Regulations”) for the time being in force, which regulations are deemed to be incorporated by reference in this clause.

The place / seat of the arbitration shall be New Delhi, India.

The Tribunal shall consist of Sole arbitrator. The law governing the arbitration agreement shall be Indian Law. The language of the arbitration shall be English.

22. All other terms and conditions for empanelment of CA/CMA firm as internal auditor will be applicable as per approved policy of the company subject to change from time to time.
23. Only those applications which are received between the date of notice and the last date of receipt of applications, will be considered.
24. The CA/CMA firm who has submitted any such application earlier to the date of this notice, is required to apply afresh within the stipulated period, if the CA/CMA firm meets the requirements for empanelment.
25. The **last date for receipt of application** with as per Annexure 1 along with the profile of the firm/partners is **30.04.2026** till close of working hours i.e., **6.00PM** , at the following address :

CS & Vice President (CAS)

HLL Lifecare Ltd., Corporate & Registered Office, HLL Bhawan,

Poojappura, Thiruvananthapuram-695012

Landline: 0471-2354949, e-mail address: cas@lifecarehll.com

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APPLICATION FORMAT: EMPANELMENT FOR INTERNAL AUDIT**ANNEXURE- 1**

S.No	Particulars	Details	
1.	Name of the CA/CMA Firm		
2.	Address of its Head Quarter		
		PIN Code	
3.	Landline No/s. (with STD Code)	STD Code	
4.	Name & Mobile No. of the nominated CA/CMA partner of the CA/CMA Firm to whom Company may/ will contact, in connection with the assignment applied for.	Name :	
		Mobile / Landline No :	
		Email id :	
5.	Fax No/s.		
6.	E-mail address(es) of CA/CMA Firm		
7.	Date since when working as Partnership Firm only. (Institute Certificate be enclosed)		
8.	Total Experience as Internal Auditor in Public Sector Undertakings as on 31.03.2025	Years :	Months :
		(Enclose all Certificates)	
9.	Registration No. of Firm		
10.	GSTIN of the Firm		
	PAN of the Firm		
11.	CAG/RBI Empanelment Number if any		
12.	State(s) for which application is submitted (refer point 14 Annexure 5)		

13.Details of Branch/es of the CA/CMA Firm

Name of Branch	Address (with Pin code)	Name of Branch Head	Landline No (With STD Code)	Mobile No.	E-mail Address

14. Particulars of All Partners & Qualified Staff							
Sr No.	Name	Age (In Years)	Membership No	Whether passed DISA/CISA (Copies of the certificates to be enclosed)	Whether FCA/FCMA or ACA/ACMA	Mobile No.	E mail Address
Total Partners :			FCA/FCMA :				
			ACA/ACMA :				

15. Experience of Internal Audit of Public Sector Undertakings (No other audit details to be mentioned here, except Internal Audit of PSU's. Copy of appointment letters of internal audit assignment/s be enclosed)				
Name of the Company	Name of the Unit	Date : From	Date :To	Total Period

16.List of Other Internal Audit Engagements (Copy of Appointment letters for Internal Audit assignment/s be enclosed)				
Name of the Company	Name of the Unit	Date : From	Date :To	Total Period

17.List of Assignments handled in SAP applications				
Name of the Company	Name of the Unit	Date : From	Date :To	Total Period

18.List of Assignments handled in Pharma/Healthcare sector				
Name of the Company	Name of the Unit	Date : From	Date :To	Total Period

19. Whether the Firm or any partner has ever been debarred by the Institute. If yes details be mentioned.

Sr. No.	Name of the Partner (Sh.)	Brief Reasons for Debar

20. CONSTITUTION

Copy of Partnership Deed + Copy of Constitution Certificate issued by the Institute certifying the constitution of the Firm, their branches & date from which it is continuing as a Partnership Firm (latest) to be enclosed}	
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21. Average annual turnover of Audit Firm (During the immediately Preceding threeYears)

22. Other details if any

23. Certificate/s :

- a. We hereby confirm that the Firm/any partner is neither Statutory Auditor nor associate concern of Statutory Auditors of HLL Lifecare Ltd or its subsidiaries & have not been disqualified on any of grounds given under Sec 141 of the Companies Act. 2013.
- b. We also confirm that the details/information furnished above are / is true and correct. In case, any detail furnished above is found incorrect later on, the Company has the right to terminate the assignment given, without giving any notice.
- c. We also undertake that we will not sub-contract / sub-assign the audit assignment.
- d. We also hereby declare that if our name is included in the Company's list of approved Internal Auditors, we will undertake to do the tasks entrusted to us in the best interest of the Company.
- e. We shall also abide by the rules and regulations of the Company in force from time to time and will always keep the company's interest foremost in our mind.

24. Signature of All Partners

Sr No	Name (Sh./ Smt.)	Signature	Institute Membership No.	Office Seal

(Signature of all partners with Name and Membership No. & Office Seal) Date:

SELECTION CRITERIA FOR EMPANELMENT OF INTERNAL AUDITOR

Sl. No.	Particulars	Points to be Allocated	Maximum Points												
1	Year of establishment of firm (minimum 3 years)	3 to 5 years– 5 points 5 to 10 years –10 points 10 or more years – 15 points	15 (fifteen)												
2	Number of Partners	3 points per partner	15 (fifteen)												
3	Number of DISA //CISA/ /DISSA/CIA	3 points per Partner	15 (fifteen)												
4	Exposure of the firm as Internal Auditors	3 points per Company	15 (fifteen)												
5	Exposure of the firm as Internal Auditors of PSU	3 points per PSU	15 (fifteen)												
6	Assignment in conducting internal audits of retail pharmacy outlets	1 point per assignment	2(Two)												
7	Assignment in conducting internal audits of chain of Medical labs	1 point per assignment	2(Two)												
8	Exposure of the firm in SAP environment	3 points per Company	6 (Six)												
9	Average annual turnover of firm- Average Annual Turnover (AAT) of the firm during the Last three financial years (in Lakhs) ie, FY 2022-23,2023-24 & 2024-25.	<table border="1"> <thead> <tr> <th>Average Annual Turnover (AAT)</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Less than Rs. 25 Lakhs</td> <td>1</td> </tr> <tr> <td>Rs.25 Lakhs to Rs. 50 Lakhs</td> <td>2</td> </tr> <tr> <td>Rs.50 Lakhs to Rs. 75 Lakhs</td> <td>3</td> </tr> <tr> <td>Rs.75 Lakhs to Rs. 100 Lakhs</td> <td>4</td> </tr> <tr> <td>Above Rs. 100 Lakhs</td> <td>5</td> </tr> </tbody> </table>	Average Annual Turnover (AAT)	Marks	Less than Rs. 25 Lakhs	1	Rs.25 Lakhs to Rs. 50 Lakhs	2	Rs.50 Lakhs to Rs. 75 Lakhs	3	Rs.75 Lakhs to Rs. 100 Lakhs	4	Above Rs. 100 Lakhs	5	5(five)
Average Annual Turnover (AAT)	Marks														
Less than Rs. 25 Lakhs	1														
Rs.25 Lakhs to Rs. 50 Lakhs	2														
Rs.50 Lakhs to Rs. 75 Lakhs	3														
Rs.75 Lakhs to Rs. 100 Lakhs	4														
Above Rs. 100 Lakhs	5														
10	Number of Qualified Assistants	2 points per Qualified Assistants	10 (Ten)												
TOTAL POINTS**			100												

****In cases where two or more audit firms secure the same marks during the selection process, firms located in the same district as the unit to be audited may be given priority, considering their geographical proximity, for easier coordination and timely completion of audit activities.***

ANNEXURE-3**CHECK LIST**

S No.	Particulars	Whether Supporting Documents as indicated in the EOI attached? Y/N
1	The Firm should be either Chartered Accountants or Cost Accountants Firm (Partnership/Proprietary Firms/ Limited Liability Partnership).	
2	No. of Partners in the Firm who have been with the applicant Firm for a minimum period of one year as on the date of application	
3	Details of branch office (excluding head office)	
4	No. of Qualified Assistants (Chartered/Cost Accountants) employed with the Firm	
5	Statutory audit carried out under section 139 of Companies Act including Bank Audit (restricted to last five years w.e.f FY-2020-21)	
6	Internal Audit assignment (restricted to last five years w.e.f FY-2020-21)	
7	Internal Audit assignments in Public Sector Undertakings as on 31.03.2025	
8	Internal Audit Engagements(Other than PSU's) as on 31.03.2025	
9	Internal Audit Assignments handled in SAP Applications as on 31.03.2025	
10	Internal Audit assignments handled in Pharmacies as on 31.03.2025	
11	Internal Audit assignments handled in medical LABS as on 31.03.2025	
12	Average annual turnover of Audit Firm (Preceding three Years)	
13	Format of Application	
14	Acceptance of Terms and conditions for undertaking internal audit work	
15	Copy of GST Registration Certificate of Firm	
16	Copy of PAN Card of Audit Firm	
17	Copy of DISA/CISA/DISSA certificates	

Date :**Place:**

**Signature of the Authorized
Signatory of the Firm with Seal**