



**KERALA FEEDS LIMITED**  
**RE-INVITATION OF EXPRESSION OF INTEREST (EOI)**

**For Empanelment of Internal Auditor & GST Consultant for Kerala Feeds Limited**

Kerala Feeds Limited (KFL) is a Public Sector Undertaking of the Government of Kerala, which is engaged in the manufacture and sale of Cattle Feed and Feed Supplements. The Company has Manufacturing Units at Kallettumkara (Thrissur District), Karunagappally (Kollam District), Thiruvangoor (Kozhikode District), Thodupuzha (Idukki District), Athavanad (Malapuram District) and Muthalamada (Palakkad District). The Company has a statewide Dealership Network with an average annual turnover of Rs.500 Crores,

KFL hereby invites 'EXPRESSION OF INTEREST' (EOI) for empanelment of Internal Auditor & GST consultant from reputed Chartered Accountants firms for the Financial Years 2026-27 & 2027-28 (extendable for upto 2 more Financial Years on mutually agreed terms).

***KFL shall empanel a maximum of 5 firms of Chartered Accountants who secure the highest marks as per the marking pattern placed herewith. KFL shall thereafter call for rate proposals from all the empanelled firms for conducting the Internal Audit & GST Consultancy work of KFL. The detailed scope of work shall be shared with the empanelled firms while inviting the rate proposals. In case the fees quoted by the empanelled firms as per empanelment list are abnormally high, management reserves its right to call for rate proposals from the other firms who have qualified as per the stated criteria.***

Format of application, Empanelment Criteria, General terms and conditions and evaluation method are available as Annexure 1, 2, 3 & 4 on the website [www.keralafeeds.com](http://www.keralafeeds.com)

The Chartered Accountants firms who fulfill all the empanelment criterion as mentioned in Annexure - 3 and interested for empanelment as Internal Auditor & GST Consultant for KFL may submit their application in the prescribed format (by downloading from website) along with relevant documents & self assessment of marks (Annexure - 4) as per empanelment criteria in a 'sealed cover' addressed to **the Managing Director, Kerala Feeds Limited, Kallettumkara, Thrissur PIN 680 683** on or before **10.03.2026 (upto 5:00 pm)**. The sealed envelope containing the application in the prescribed format (along with all the annexures as required) shall be super-subscribed with "**Application For Empanelment Of Internal Auditor & GST Consultant Of Kerala Feeds Limited (Re-invitation)** ." If the envelope is not properly sealed and marked, KFL will assume no responsibility for the misplacement or premature opening of the application.

**DELAY AND LATE RECEIPT**

No application shall be accepted / opened in any case which are received after due date and time, irrespective of delay due to Postal Service or any other reasons and KFL shall not assume any responsibility for Late Receipt. Any correspondence in this matter will not be entertained.



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DATE: 28.02.2026

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- Annexure – 2: Empanelment Criterion.**
- Annexure – 3: Format of Application.**
- Annexure – 4: Evaluation method & self evaluation Form.**



**Annexure-1**

**General Terms & Conditions for submission of proposal**

1. This EOI is only for the purpose of empanelment of Firms and does not guarantee/assure allotment of Internal Audit/ GST Consultancy/ any other assignments.
2. The tenure of appointment shall be at the sole discretion of the Company. After the initial tenure of appointment for the Financial Years 2026-27 and 2027-28, the tenure may be renewed every year for a maximum of two more years at the sole discretion of the Company. However, it is expressly stated here that the said tenure is not to be construed as assured and the Company reserves the right not to reappoint the firm for any subsequent year, at its sole discretion without assigning any reason therefore.
3. Assignment of work in subsequent years may be made subject to satisfactory performance. If progress/performance of the audit team is not found satisfactory, KFL's management reserves the right to terminate the appointment of the Firm at any point of time.
4. Evaluation whether a CA firm possesses qualification criteria shall be done on the basis of the information / data /documentary evidences provided by the CA Firms. KFL may at its discretion, seek from any or all CA Firm any clarification(s) on the applications submitted including technical information, document and materials for empanelment.
5. KFL may issue clarifications/amendments in the form of addendum / corrigendum in connection with the this EOI invitation. CA Firms shall take such addendum and corrigendum into consideration while submitting their application. CA Firms are requested to visit KFL's website from time to time for any corrigendum/addendum.
6. Any application received by KFL after the scheduled closing date and time will not be accepted.
7. The Application should be submitted strictly as per the terms & conditions laid down in the document. Applications without the required documentary evidence(s) shall not be considered for evaluation.
8. All the pages of the application document shall have to be signed by the applicant firm with the firm's seal and documents submitted along-with the proposal shall also have to be authenticated by the authorised signatory of the applicant firm with the firm's seal. Documentary evidence(s) in respect of all the information by the applicant firm must be furnished along with the application .
9. KFL reserves the right to accept or reject any application in part or full at any stage or may cancel the process entirely at its sole discretion without assigning any reason whatsoever. The decision of the Managing Director of KFL shall be final in this regard



10. **Disqualifications:** The Firm would be disqualified if it suffers from any of the following situations:
  - a. The Firm or any partner thereof has been cautioned or any action has been taken against the Firm or any partner by ICAI
  - b. The Firm or any partner thereof has faced any action / disqualification by any Government Company / Govt. Body / Govt. Authority .
  
11. **Compliances / Declarations /Certificates by firm on appointment:**

The Firm shall have to comply with and furnish declarations and certificates upon appointment as internal auditor & GST Consultant, as under:

  - a. The Firm shall not sub-contract the work,
  - b. The internal audit team will work in strict confidence and will ensure that all the data and any other information in respect of the operation of the Company is dealt with in strict confidence and secrecy. A certificate towards maintaining confidentiality shall have to be provided by the Internal Auditor on receipt of appointment letter from the Company or before commencement of internal audit.
  
12. Firms will be given points and ranked on the basis of points awarded. Firms that secure 50 points and above as per criteria given in Annexure -4 shall be treated as qualified for empanelment and shall be awarded ranks based on the marks. Qualified firms securing the top 5 ranks as per the Ranklist shall be empanelled.
  
13. KFL shall seek rate proposals for conducting Internal Audit & GST Consultancy work from the empanelled Firms, after providing the detailed scope of work. In case the rates quoted by the empanelled firms are higher, the management of KFL reserves the right to call for proposal and rate offers from other Qualified Firms in the Ranklist
  
14. KFL reserves its right to accept or reject any application(s) without assigning any reason thereof. The decision of KFL for empanelment of Firms shall be final and binding upon the firms participating in the process of empanelment.
  
15. In case of any dispute on any issue arising before commencement of/during execution of the contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, the decision of the Managing Director, KFL will be final and binding on both the parties.



## Annexure-2

## EMPANELMENT CRITERIA

Sr. No	Eligibility Criteria for Empanelment	Minimum Criteria
1	The firm should be registered with the Institute of Chartered Accountants of India	Registered with ICAI
2	The firm should be Partnership / Limited Liability Partnership / Company	Partnership /LLP/ Company
3	The firm should be empanelled with Board for Public Sector Transformation ( formerly known as (RIAB) ), Govt of Kerala for conducting Internal Audits	Empanelment with BPT/ RIAB
4	The firm should have a full fledged working office in Thrissur or Ernakulam	Full fledged office in Thrissur or Ernakulam
5	The firm should have been in existence for at least 10 years in Thrissur or Ernakulam	Existence : 10 Years
6	At its office in Thrissur/ Ernakulam as mentioned in 5 above, the Audit firm should have at least Three Partners .	At Thrissur / Ernakulam Office : at least 3 Partners
7	At least One of the Partners of the Firm should have minimum 20 years of experience in practice.	1 Partner with 20 Years of experience
8	The firm must have carried out at least five Statutory Audits / Internal Audits of Central / Kerala State Public Sector Undertakings (other than branch audit of Banks) , out of which atleast three Undertakings should be engaged in manufacturing sector	5 Statutory Audits / Internal Audits of Public Sector ; 3 in manufacturing sector
9	The Average Turnover during the preceding 3 Financial Years should not be less than Rs. 50 Lakhs p.a.	Average Turnover: Rs 50 Lacs p.a.
10	Disqualifications:	
	The Firm would be disqualified if it suffers from any of the following situations:	
a	The Firm or any partner thereof has been cautioned or any action has been taken against the Firm or any partner by ICAI	Should not suffer from disqualifications
b	Any action / disqualification by Government Co. / Govt. Body / Govt. Authority	



## Annexure-3

**Expression of Interest for  
Empanelment of Internal Auditor & GST consultant in KFL  
APPLICATION FORM**

To,  
The Managing Director,  
Kerala Feeds Limited,  
Kallettumkara. Thrissur 680683  
Kerala.

<b>Sr. No.</b>	<b>PARTICULARS</b>		<b>Self certified supporting documents required to be submitted along with this Form</b>
1.	Name of the Firm / LLP / Company & Registration No.		Copy of Firm / LLP/ Company Registration Certificate
2.	Addresses of the Firm:	Address:	Copy of Firm Registration Certificate
3.	Head Office	Phone No: Email: Mobile of Office In-charge Along with his name:	
4.	Firm Income Tax PAN No.		Copy of PAN card
5.	Firm GST No.		Copy of GST Registration
6.	Registration No. with ICAI		Copy of Registration Certificate issued by the ICAI
7.	Details of empanelment Board for Public Sector Transformation ( formerly known as (RIAB) )		Copy of proof of empanelment with Board for Public Sector Transformation ( formerly known as (RIAB) )
8.	No. of Years of Firm Existence & Date of establishment of Firm		Copy of Partnership Deed/ Company Registration Certificate
9.	Details of Partners/ Qualified Assistant / Other staff along with Educational Qualification & Experience	As per enclosed format - (A) & (B)	Copies of Certificate of Practice of ICAI; Copies of certificates of other Educational Qualifications



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10.	Audit Experience of the Firm during last five Financial Years: No. of audit assignments of Internal / Statutory Audit of PSU entities except Bank Branch Audit.	As per enclosed format - (C) & (D)	Copies of appointment Letters
11.	Turnover of the Firm during last three years	As per enclosed format -(E)	Copies of P & L and Balance Sheet of last three financial years
12.	Annual Average Turnover with Breakup of Fee towards Audit, Income Tax matters and others	As per enclosed format -(F)	



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**(A) Details of Full Time Partners of the Firm (as on 01.01.2026)**

Sr. No	Name of Partner	Member ship No.	Whether FCA/ ACA	Date of joining the firm (full time)	Date of becoming FCA	Educational Qualifications	Area of key expertise	Relevant Experience

[Documentary proof, as previously indicated, to be submitted]

**(B) Details of Qualified & Semi-qualified Staff (including Articled Clerks etc) (as on 01.01.2026)**

Sr. No	Name of staff	Length of Association with the Firm	Educational Qualifications	Area of key expertise	Relevant Experience

[Documentary proof, as previously indicated ,to be submitted]

**(C) No. of Internal/ Statutory Audits of Public Sector Undertakings (PSUs)**

Sr No	Financial Year	No. of Statutory/ Internal Audit of PSUs done in last five years	Name of PSUs		Type of Audit (Statutory / Internal)	Turn over of PSU (₹ in Crores)	Remarks
			Manufacturing	Other than Manufacturing			
1	2025-26						
2	2024-25						
3	2023-24						
4	2022-23						
5	2021-22						

[Documentary proof, as previously indicated ,to be submitted]

**(D) No. of Internal/ Statutory Audits of Other Companies (Other than Public Sector Undertakings ):**

Sr No	Financial Year	No. of Statutory/ Internal Audit done in last five years (Other than PSUs)	Name of the Company (Other than PSUs)		Type of Audit (Statutory / Internal)	Turnover of company (₹ in Crores)	Remarks
			Manufacturing	Other than Manufacturing			
1	2025-26						
2	2024-25						
3	2023-24						
4	2022-23						
5	2021-22						

[Documentary proof, as previously indicated ,to be submitted]

**(E) The total Turnover of CA Firm in India is asunder:**

Financial Year	Amount (₹ in lakhs)
2024-25	
2023-24	
2022-23	
Total	
Average of above	

[Documentary proof, as previously indicated ,to be submitted]

**(F) Annual Average Turnover with Breakup of Fee:**

(In Lakh)

Financial Year	Audit Fee (Rs.)	Income Tax matter (Rs.)	Others (Rs.)	Total (Rs.)
2024-25				
2023-24				
2022-23				
Total				
Average of Above				

**(G)** Also, provide a brief description of the background of your firm for empanelment. The brief description should include both functional and sectoral experiences of the applicant firm. It should not exceed two pages.



I/We \_\_\_\_\_ on  
behalf of M/s \_\_\_\_\_ ( Name of Firm)  
having Registered Office at \_\_\_\_\_  
\_\_\_\_\_ (Address) bearing Registration No. \_\_\_\_\_ (Firm Reg.  
No.) do hereby solemnly state on oath that all the details  
mentioned herein above are true and correct.

I / We have read & understood the terms and conditions of  
Expression of Interest for empanelment of Internal Auditor & GST Consultant in  
KFL published on the website of KFL as well as Annexures 1 to 3 thereto and  
furnish the aforementioned details in the prescribed Application Form along  
with Evaluation Method & Self Evaluation done in Annexure-4. We confirm  
that we do not suffer from any of the disqualifications stated in point no 10 of the  
Empanelment Criteria.

We hereby confirm the acceptance of all provisions and terms &  
conditions of EOI without any deviation.

**Signature alongwith Seal of CA Firm**

\_\_\_\_\_

**(Duly authorized person to sign the  
application on behalf of the CA Firms**

**Date:-**

**Name :-** \_\_\_\_\_

**Place**

**Designation :-** \_\_\_\_\_

**Membership No.** \_\_\_\_\_

**Encl : As Above**

**Evaluation of Application (with marks shall be done as per the following parameters)****(Self evaluation Format)**

KFL will evaluate and assign the marks to the Chartered Accountant Firms for empanelment for carrying out Internal Audit & GST Consultancy Work of KFL for FY 2026-27 as per the following methodology / criteria.

**The CA firms should carry out self evaluation and submit the format along with the application form**

**A. Atleast 10 years of Firm's Existence in Thrissur / Ernakulam from date of establishment/ incorporation of Firm:**

Years of Existence from the date of incorporation to 01.01.2026 of CA Firm in Thrissur / Ernakulam

Max 25 Marks

No. of Years	Marks	Self evaluation of marks
10	5	
11 to 15	Upto 15*	
16 to 20	Upto 20*	
21 or above	25	

\* 1 (one) per year of existence (fraction of the year to be ignored)

**B. At Thrissur / Ernakulam Office, Audit Firm should have atleast 3 Partners**

Max 15 Marks

No. of Partners	Marks	Self evaluation of marks
3	5	
4 to 10	10	
Above 10	15	

Max 5 Marks

No. of CA qualified assistants	Marks	Self evaluation of marks
1	2	
2 to 10	3	
Above 10	5	

**C. Atleast One Partner should have minimum 20 years of experience in Practice:**

Max 20 Marks

No. of years of Experience	Marks	Self evaluation of marks
20-25	10	
Above 25	20	

**D. The Firm must have carried out atleast 5 Statutory Audits / Internal Audits of**



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**Public Sector** during the preceding 5 Financial Year (*Note: Internal Audit/ Statutory Audit of each PSU for each year shall be counted separately for this purpose*) :

Experience of Statutory / Internal Audit of Public Sector companies (other than branch audit of Banks) during the preceding 5 Financial Years

Max 10 Marks

No. of Statutory/Internal Audits of PSUs during preceding 5 FYs	Marks	Self evaluation of marks
5 to 10	5	
Above 10	10	

**E. The Firm must have carried out atleast 3 Statutory Audits / Internal Audits of Public Sector Undertakings engaged in Manufacturing during the preceding 5 Financial Year: (*Note: Internal Audit/ Statutory Audit of each PSU for each year shall be counted separately for this purpose*)**

Experience of Statutory / Internal Audit of Public Sector companies engaged in manufacturing during the preceding 5 Financial Years

Max 10 Marks

No. of Statutory/Internal Audits of PSUs In Manufacturing Sector during preceding 5 FYs	Marks	Self evaluation of marks
3 to 5	5	
Above 5	10	

**F. Average Turnover of the Firm during the preceding 3 Financial Years:**

Average Turnover of CA Firm of preceding three Financial Years i.e. 2024-25; 2023-24; 2022-23

Max 15 Marks

Average Turnover ( ₹in Lakhs)	Marks	Self evaluation of marks
50-75 lakhs	5	
75 lakhs – 1 crore	10	
Above 1 crore	15	

Total Marks: \_\_\_\_\_/100

Signature alongwith Seal of CA Firm

Date:

Name: \_\_\_\_\_

Place:

Designation: \_\_\_\_\_

Membership No.:- \_\_\_\_\_

*Note: All supporting documents required to be submitted along with application should be self certified by the Authorized Signatory of the firm and should be dully sealed.*