



नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कॉर्पोरेशन लिमिटेड
NORTH EASTERN ELECTRIC POWER CORPORATION LTD.

भारत सरकार का उद्यम A Govt. of India Enterprise

मिनीरत्न : श्रेणी-I Miniratna : Category-I

एनटीपीसी लिमिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd.

कंपनी सचिवालय **COMPANY SECRETARIAT**



File No.CS/113/ 800

Date: 27/03/2026

सेवा में / To,
CS Amit Pareek
Amit Pareek & Associates
4TH Floor, K. C. Choudhury Road,
Ram Prasad Complex,
Chatribari,
Guwahati – 781001, Assam.

Subject: Appointment as Secretarial Auditor for conducting the Secretarial Audit of NEEPCO for Financial Year 2025-26.

Ref.: 1. NIB NO./CS/113/NIB/01/2026/729 Dated:20-01-2026
2. Your bid dated 06.02.2026.

Dear Sir,

Inviting reference to the above, I am directed to inform you that the Board of Directors of North Eastern Electric Power Corporation Limited (**NEEPCO or Company**), in its 304th Board Meeting held on 18.03.2026 has appointed your firm as the Secretarial Auditor of the Company for conducting the secretarial audit for the year 2025-26, on the terms & conditions indicated in the NIB dated 20.01.2026 (**NIB enclosed**). A brief summary of the key terms and conditions of appointment, including but not limited to the following, are provided below:

(a) The objective and scope of the audit:

1. Secretarial Audit

A. The illustrative (but not exhaustive) Scope of Work under Secretarial Audit by the appointed PCS/Firm/LLP is given as hereunder which inter alia includes verification of the compliance under the following enactments, Rules, regulations and Guidelines in a time bound manner, including but not restricted to, as mentioned below:

- (i) The broad scope of Secretarial Audit comprises verification of the compliances as required in terms of section 204 of the Companies Act, 2013 read with the Rules framed thereunder (Act) and also the compliances required under the following enactments, rules, regulations and guidelines in the prescribed format i.e. Form MR-3:
- (ii) The Companies Act, 2013 and the rules made there under.
- (iii) The Depositories Act, 1996 and the Regulation and Bye-laws framed there under.
- (iv) Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')/ SEBI Regulations.
- (v) Reporting on Compliance of applicable Secretarial Standards issued by the Institute of Company Secretaries of India
- (vi) Guidelines on Corporate Governance for Central Public Sector Enterprises, 2010 issued by DPE and as may be modified / replaced from time to time



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- (vii) The Memorandum of Association and the Articles of Association of the Company.
- (viii) Any other laws/regulation as may be applicable specifically to the Company

2. Secretarial Compliance Report required under Regulation 62M of SEBI (LODR) Regulations, 2015.

(b) Validity of Appointment:

The validity of appointment will be till the completion of Secretarial Audit and issuance of Annual Secretarial Compliance Report for the financial year 2025-26.

(c) Completion of Audit:

The Secretarial Audit shall be completed within 60 days from the date of end of the financial year or award of work/contract whichever is later. It is also expected that the Secretarial Audit has to commence within 20 days from the award of the work/contract, time being the essence of the contract. Further the Secretarial Compliance Report required under SEBI (LODR) Regulations, 2015 shall be provided to NEEPCO within 45 days from end of the financial year.

(d) Place of Audit:

The Audit work has to be conducted at the Registered Office of the Company at Brookland Compound, Lower New Colony, Shillong – 793 003, Meghalaya or at any other place, as may be decided by NEEPCO.

(e) Payment Terms:

The fee for conducting the Secretarial Audit for the year 2025-26 shall be Rs.80,000/- (Rupees Eighty Thousand) only, exclusive of taxes (GST) as applicable and out of pocket expenses ex-Guwahati, at actual.

The Payment of the Fee will be released within 45 days from the date of submission of bill by the PCS/ Firm or after issuance of Secretarial Audit Report to the satisfaction of NEEPCO, whichever is later. No advance payment shall be provided.

(f) Identification of Nodal Officer:

The successful PCS / Firm shall nominate a Nodal Officer, within 10 days from the award of the work / contract. Details of the Nodal Officer should be given to NEEPCO immediately after his / her nomination for timely and smooth interaction.

(g) The responsibilities:

Auditor:

The Auditor shall carry out the audit with utmost integrity in terms of this Audit Engagement Letter and NIB dated 20-02-2026 adhering to the highest level of ethics and standards. The Audit shall be conducted in accordance of the requirements of the Act, rules and regulations.



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Auditee:

Auditee acknowledges its responsibility for maintenance of Records and compliances under the applicable laws, acts, rules and regulations.

Auditee acknowledges its responsibility to provide the Auditor access to Records and documents of the Auditee, reports of third party and information as may be sought by the Auditor. The Auditee shall be responsible for the correctness and appropriateness of the Records, documents and information of the Auditee.

(h) Particulars of the Predecessor or Previous Auditor:

The Secretarial Audit for the FY 2024-25 was conducted by M/s. Narayan Sharma & Associates.

(i) Confidentiality/Non-Disclosure Agreement:

The appointed Practicing Company Secretary/ Firm / LLP as Secretarial Auditor of NEEPCO will have access to the data of the NEEPCO. The PCS/ Firm / LLP should treat as confidential all data and information about the NEEPCO obtained in the execution of the proposed assignment, hold it in strict confidence and should not reveal such data/ information to any other party.

(j) Dispute:

In case of any dispute arising during execution of contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, the decision of the Chairman & Managing Director, NEEPCO will be final and binding on both the parties. Any dispute arising out of or in respect of the contract will be subject to the jurisdiction of Meghalaya High court only.

The appointment shall be governed in accordance with the terms and conditions specified in the NIB dated 20.01.2026.

You are requested to convey unconditional acceptance of this offer of appointment.

Thanking you.

(Abinoam Panu Rong)
Company Secretary-cum-LA (L-II)
NEEPCO Ltd.