



**KARNATAKA NEERAVARI NIGAM LTD**  
**Government of Karnataka Undertaking)**

**No.1, 4<sup>th</sup> Floor, Coffee Board Building,  
Dr. B.R. Ambedkar Veedhi,  
BENGALURU - 560 001.**

**PH: 080-22283074-78, FAX: 080-22386015**

**E-mail: knnl@knnlindia.com, Website: www.knnlindia.com**

**CIN : U85110KA1998SGC024503**

**REQUEST FOR QUOTATION [RFQ] DOCUMENT  
THROUGH *INVITATION***

**NAME OF THE ASSIGNMENT**

**APPOINTMENT OF INTERNAL AUDITORS  
FOR REGISTERED OFFICE, BENGALURU  
& CENTRAL OFFICE, DHARWAD  
AND PROJECT OFFICES OF KNNL  
FOR FY 2020-21 & 2021-22**

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CHAPTER - 1

NOTICE INVITING BIDS

**KARNATAKA NEERAVARI NIGAM LIMITED**

(A Government of Karnataka undertaking)

No.1, 4<sup>th</sup> Floor, Coffee Board Building, Dr. B.R. Ambedkar Veedhi, Bengaluru - 560 001.  
TEL : 22283074 - 78, FAX: 080 22386015 email: [knnl@knnlindia.com](mailto:knnl@knnlindia.com)

**Sub: Invitation of Competitive Quotations for Appointment of Internal Auditors  
for FY 2020-21 & 2021-22 (through Invitation )**

No : KNN/FD/INT AUDIT/ 2020-21/

Dt. 16.12.2020

- Karnataka Neeravari Nigam Ltd. was incorporated for the purpose of execution of certain major and medium irrigation projects coming under Krishna basin, west flowing river Varahi and other projects in the State of Karnataka.
- The Registered office of the Company is situated at Bengaluru, Central Office at Dharwad and Zones at Belagavi, Dharwad, Kalaburagi, Munirabad and Shivamogga.
- The Company invites quotations through *Invitation* for carrying out internal audit at Registered Office, Central Office, Zones, Circles, Divisional offices for the FY 2020-21 & 2021-22
- In this context quotations are invited from eligible Chartered Accountant firms as per the Criteria mentioned in the Request For Quotations (RFQ) document.
- The eligible Chartered Accountant firms may access RFQ document from the [website](http://www.knnlindia.com) of Karnataka Neeravari Nigam Ltd. i.e. <http://www.knnlindia.com> from 16.12.2020 to 31.12.2020
- Please note that henceforth, further changes, if any, will be updated only on KNNL website, i.e. <http://www.knnlindia.com>.
- The last date of submission of bid documents is 04.01.2021

sd/-  
(MANAGING DIRECTOR)

**CHAPTER 2**

**LETTER OF INVITATION**

No : KNN/FD/INT AUDIT/ 2020-21/

Dt. 16.12.2020

Sir(s),

**Sub: Request for quotation for appointment of internal auditors  
for the FY 2020-21 & 2021-22.**

1. Quotations (Bids) in the prescribed forms are hereby invited by the Managing Director, Karnataka Neeravari Nigam Ltd., Registered Office, Bengaluru as per the provisions of The Karnataka State Transparency in Public Procurements Act, 1999.

Particulars	Purpose
Name of the Assignment	Appointment of Internal Auditors for Internal Audit at Registered Office, Bengaluru, Central Office, Dharwad, Zones, Circles and Divisions in the districts of Belagavi, Bagalkot, Vijayapura, Bidar, Raichur, Koppal, Gadag, Dharwad, Uttara Kannada, Haveri, Bellary, Chitradurga, Davanagere, Shivamogga, Chikkamagalur, Udupi, Kalaburagi and Yadgiri for the FY 2020-21 & 2021-22.

2. The following details are provided in this Request for Quotation (RFQ) document to enable you to submit your quotation:

Chapter No.	Particulars
1	Request for Quotation Notification
2	Letter of Invitation
3	Brief history & background of the company and nature & scope of work
4	Procedure for submission of Bids
5	Eligibility & Qualification criteria
6	Method of evaluation
7	Terms of reference for appointment of internal auditor and terms of payment
Sch - A	Technical Bids
Sch - B	Commercial/Financial Bids
Ann - I & IA	Zones, Circles and Division offices where internal audit has to be carried out
Ann - II	Organisation Structure

3. Following are the schedule of events for submission of quotations:

Sl. No.	Events	Date
1	Date of uploading RFQ document in KNNL website.	16.12.2020
2	Last date for downloading RFQ document from website	31.12.2020
3	Last date for submission of pre-bid query if any in writing only before 2 pm.	02.01.2021
4	Pre-bid meeting @ 4.30 pm	02.01.2021
5	Last date for submission of bid @ 17.00 hrs	04.01.2021
6	Date of opening of Technical bid@ 11.30 am	05.01.2021
7	Date of opening of Financial bid @ 04.30 pm.	05.01.2021

4. Other relevant Information:

Sl. No	Particulars	
1	Name and Address of the Procuring Entity	<b>KARNATAKA NEERAVARI NIGAM LTD.</b> No.1, 4 <sup>th</sup> Floor, Coffee Board Bldg., Dr. B.R. Ambedkar Veedhi, Bengaluru - 560 001 TEL: 080 22283074-78, FAX: 080 2238 6015 <i>email:knnlfinance@gmail.com,</i> <i>Website: www.knnlindia.com,</i> CIN : U85110KA1998SGC024503
2	Designation and Address of the Tender Inviting Authority	<b>MANAGING DIRECTOR</b> <b>KARNATAKA NEERAVARI NIGAM LTD.</b> No.1, 4 <sup>th</sup> Floor, Coffee Board Building, Dr. B. R. Ambedkar Veedhi, Bengaluru - 560 001 TEL: 080 22283074-78, FAX: 080 2238 6015 <i>email: knnlfinance@gmail.com,</i> <i>Website: www.knnlindia.com,</i> CIN : U85110KA1998SGC024503
3	Place of Opening of Proposal	Board Room, Registered Office at the above mentioned address.

Yours faithfully,  
sd/-  
**MANAGING DIRECTOR**

## CHAPTER - 3

### BRIEF HISTORY, BACKGROUND OF THE COMPANY, NATURE & SCOPE OF WORK

3.1. **KARNATAKA NEERAVARI NIGAM LIMITED** was incorporated as a wholly owned Government of Karnataka Company under Companies Act on 9<sup>th</sup> Dec'98.

#### 3.2. MAIN OBJECTS OF THE COMPANY.

3.2.1. Plan, investigate, estimate, build, operate and maintain irrigation projects and the works of Command Area Development Authority (CADA) in any part of the State of Karnataka (excluding the Upper Krishna Project executed by the Krishna Bhagya Jala Nigam Limited).

3.2.2. Prepare detailed project reports and estimates of such irrigation projects and build them after obtaining necessary administrative approvals/sanctions;

3.2.3. Resettle and rehabilitate people affected by the building of irrigation projects;

3.2.4. Protect and improve the overall environment through appropriate measures, including treatment of the catchment areas of irrigation projects and afforestation;

3.2.5. Adopt appropriate standards and specifications for the construction and maintenance of irrigation projects, draw up fresh standards/specifications, where necessary, and enforce modern quality assurance procedures;

3.2.6. Promote schemes for flood control in the project areas;

3.2.7. Promote schemes for navigation in the rivers where irrigation projects are being implemented and for leisure activities, fisheries, etc. in the water bodies of these projects.

3.2.8. Promote adoption of modern irrigation methods like sprinkler, drip etc. and the use of new materials and technologies in building irrigation projects;

3.2.9. Promote schemes for utilising water from the irrigation projects built by the Company; etc.

#### 0.3. A BRIEF SUMMARY OF THE BUSINESS/ ACTIVITIES OF THE ISSUER AND ITS LINE OF BUSINESS.

0.3.1. With a view to expedite completion of the Krishna basin projects the Government of Karnataka promoted Karnataka Neeravari Nigam Limited and was incorporated on 9<sup>th</sup> December, 1998 as a Public Limited Company under the Companies Act.

0.3.2. The Company is responsible for planning, investigating, estimation, execution, operation and maintenance of all the irrigation projects coming under Krishna basin and construction of barrages and such other related works across rivers mainly Krishna, Ghataprabha,

Malaprabha, Tunga, Bhadra, Varada, Tungabhadra, Bhima, Godavari, and Varahi in Karnataka. The Company has also been executing other irrigation projects entrusted to it by Government of Karnataka from time to time.

0.3.3. The Company is also entrusted with the rehabilitation and resettlement of the people affected by the Project.

0.3.4. The Company is authorized to borrow or raise required resources through issue of Bonds or Term Loans and any other securities for the purpose of the projects being executed by it.

0.3.5. The Company has been empowered to levy and collect water charges from individual farmers, group of farmers, Water Users Co-op. Society(WUCS) including CADA, Town panchayaths, City Municipalities and industries and recover revenues.

0.3.6. For the purpose of easy manageability of the works, the project units has been divided into zones, circles, divisions and sub-divisions. The details are given in **Ann - IA**.

0.3.7. The maintenance of the accounts is centralised at the Office of the Chief Accounts Officer, Dharwad. The books of account are maintained on double entry book-keeping system through Tally package. In addition to this certain ledgers also maintained manually at the zones, circle and division offices as per the PWD Codal provisions. However, the internal audit has to be carried out at all the offices listed in **Ann-I & IA**.

0.3.8. The status of the projects being executed by the company and the Annual Reports are available for reference at the company's website viz. [www.knnlindia.com](http://www.knnlindia.com).

**3.4 ORGANISATION STRUCTURE:** The organization structure of KNNL is given **Ann - II**.

**3.5 SCOPE OF ASSIGNMENT:**

3.5.1 The scope of the assignment for internal audit is set out in internal audit manual.

3.5.2 Though efforts are made to define all the areas of importance, the scope of the assignment set out in the manual is neither exhaustive nor to be limited to the extent of manual.

3.5.3 The Internal auditors are also required to devise additional areas of inspection and examination of the documents/areas of operation which in their opinion deem appropriate so as to minimize loss of revenue, increase transparency and internal controls, maximize functional efficiency, detect/prevent frauds and mismanagement, efficient

application of contract resources and finances, adherence to regulatory mechanisms as per the contract documents, adherence to Indian Accounting Standards, Standards on Internal Audit and to the requirement of Companies Act, 2013 and Rules thereunder etc.

3.5.4 The internal auditor should facilitate strengthening the internal controls at all spheres of operation of the company.

3.5.5 Internal Auditors are requested to meet the requirements under Standard for Internal Auditors issued by ICAI and to comply with the provisions of Companies Act, 2013 read with relevant rules.

**3.6 Bidders are requested to consider following points before Submitting Financial Proposal.**

3.6.1 The annual programme of works (AWP) for the FY 2020-21 would be about Rs. 4,699.52 crore and for FY 2021-22 would be about Rs. 6,000 crores. The above may be taken into consideration before submitting the financial proposal.

3.6.2 Audit team should include one experienced qualified partner, one qualified team leader and sufficient number of semi-qualified assistants/B.com graduates.

3.6.3 Staff Pattern: The Chartered Accountant Firm shall provide adequate staff for the assignment.

3.6.4 In order to have efficiency and continuity of audit, the team identified for a particular division shall not be changed quarter to quarter. The same team shall conduct audit for the entire financial year.

3.6.5 The Registered Office of the company is at Bengaluru and Central office at Dharwad. The project offices are located at various places of Belgavi, Bagalkot, Dharwad, Haveri, Gadag, Koppal, Raichur, Davangere, Yadgiri, Gulbarga, Bidar, Shivamoga, Chikkamagalur and Udupi Districts.

3.6.6 The internal auditor should attend Audit Committee meetings.

3.6.7 The detailed nature and scope of work and the extent of coverage are as stated in the Internal Audit Manual.



## CHAPTER - 4

### PROCEDURE FOR SUBMISSION OF BIDS

#### 4.1. Instructions for submitting Proposals

- 4.1.1. Submit copies of all the documents as specified in the RFQ document
- 4.1.2. The fees quoted in Schedule - B should be inclusive of all Taxes (including GST), out of pocket expenses and all other expenses.
- 4.1.3. The KNNL or any of the offices under KNNL will not reimburse out of pocket expenses viz. conveyance, boarding & lodging, travelling and/or any incidental expenses.
- 4.1.4. Tax will be deducted at source as per the provisions of IT Act, prevailing at the time of payment.
- 4.1.5. Proposers (Bidders) are requested to note the Scope of Work and details of assignment before proposing the fee. Fee quoted by the bidders will remain the same for both the financial years and no upward revisions are permitted. Further, no additional or enhancement of fees will be entertained.
- 4.1.6. The fee should be quoted on yearly basis in INR only.
- 4.1.7. Proposers may please note that for Technical qualification all the eligibility criteria and Documentation requirement should be submitted to the satisfaction of the Company.
- 4.1.8. Any deviation in respect of dates and timings are not allowed.
- 4.1.9. The Technical and Financial proposal must be Submitted on/or before the scheduled date and time stated.

#### 4.2 Other procedures:

- 4.2.1 The Proposals along with prescribed documents shall be submitted in Two sealed tender covers. (Technical Bid and Financial Bid)
- 4.2.2 The submission of proposals by the Chartered Accountant firm implies that they have read and understood all the contents of Tender Notification.
- 4.2.3 The Company reserves the right to accept/reject all or any of the tenders without assigning any reasons.
- 4.2.4 The Company reserves the right to include/exclude any work in the scope of work.

- 4.2.5 Conditional proposals are not acceptable and the same will be rejected.
- 4.2.6 Proposals shall be valid for 90 days from the last date of submission of Bids.
- 4.2.7 The selected Bidder should accept the mandate within 15 days from the date of appointment letter.
- 4.2.8 Efforts are made to provide all the required details in the RFQ Document. In case of any query, proposers may contact Manager (Finance) and/or General Manager (Finance), KNNL, Registered Office, Bengaluru at telephone number: 080- 22283074 - 78.

**CHAPTER - 5**

**TECHNICAL BID**

5.1.1. The CA firm should have been empanelled by the C&AG for appointment as statutory auditors of Public sector Companies.

5.1.2. The CA firms which satisfy the above requirements should secure a minimum of 75% computed on the following basis;

Sl. No.	Criteria	No. of Points	Maximum Marks	Supporting Documents
1.	No. of years standing of the firm	For each 2 years, 1 mark.	10	Copy of the registration of the firm from ICAI
2.	The CA firm should have conducted statutory audit of any two Public Sector Undertakings in Karnataka having minimum paid up share capital of Rs.100.00 crore during the last 10 years of which one should be in any one of the three Irrigation Companies viz., Krishna Bhagya Jala Nigam Limited, Vishveswaraya Jala Nigam and Cauvery Neeravari Nigam Limited functioning under the Water Resources Department, GOK or Karnataka Power Corporation Ltd", Karnataka Power Transmission Corporation Limited, ESCOM's and Bangalore Metro Rail Corporation Ltd.	For each year as statutory audit or 2 marks.	20	Appointment letter by CA&G
3.	No. of partners in the firm who have been with the applicant firm for a minimum of two years	2 for each partner who is FCA/ 1 for ACA	16	Copy of the registration of the firm from ICAI
4.	Team Leader FCA ACA	2 1	2	Letter from the firm nominating the Team Leader
5.	Team Members with previous experience in Infrastructure Sector assigned for Internal Audit a. Qualified Assistants b. Semi qualified assistants	3 for each qualified Assistant 2 for each	6 12	Letter from the firm nominating the Team Members

		senior qualified Assistant		
6.	Gross receipts of the Firm for the FY 15-16 (i) Rs. 75 - 100 lakhs (ii) Rs. 60 - 74 lakhs (iii) Rs. 40 - 59 lakhs	20 15 10	20	Acknowledgement of Return of Income by the IT Department
7.	Satisfactory completion of audits within 15 days from the end of the Quarter.	For each quarter one mark.	14	Copy of the Submission letter of the quarterly audit report/ Completion certificate by the Company.
	Total		100	

## CHAPTER - 6

### TERMS OF PAYMENT

- 6.1. The fee shall be quoted for all the offices of KNNL in schedule-B and the fee is all inclusive as stated at para 4.1.2. and 4.1.3 above.
- 6.2. The fee should be quoted for full year i.e. per annum inclusive of all Taxes subject to deduction of tax at source as per the prevailing provisions of Income Tax Act, at the time of payment. The fee quoted for one year only. The same fee will be applicable for the second year as well on continuation.
- 6.3. The KNNL reserves the right to negotiate the fee with L1.
- 6.4. Appointment of Internal Auditor is for the period of 2 years i.e. for FY 2020-21 & 2021-22.
- 6.5. During this tenure, if it is found that the appointed internal auditor is not attending audit work as per the schedule & as per the terms of appointment or if the services provided are not satisfactory, the mandate issued is liable to be cancelled at any time.
- 6.6. 50% fee will be paid on receipt of audit report for the period upto 30<sup>th</sup> Sep and balance on receipt of report for the period upto 31<sup>st</sup> Mar. ( Two payments in a year)

**SCHEDULE - A**

**I. Technical Bid**

Sl. No	Particulars	Details
1	Name and Address of the firm	
2	Year of Registration	
3	GST Number	
4	Place of Head Office of the Firm	
5	Name of the Company wherein the firm was appointed as statutory auditors in the last 10 years.	

**II. Other Details:**

Sl. No.	Criteria	Details of the criteria	Supporting Documents
1.	No. of years standing of the firm		Copy of the registration of the firm from ICAI
2.	The CA firm should have conducted statutory audit of any two Public Sector Undertakings in Karnataka having minimum paid up share capital of Rs.100.00 crore during the last 10 years of which one should be in any one of the three Irrigation Companies viz., Krishna Bhagya Jala Nigam Limited, Vishveswaraya Jala Nigam and Cauvery Neeravari Nigam Limited functioning under the Water Resources Department, Government of Karnataka or Karnataka Power Corporation Ltd", Karnataka Power Transmission Corporation Limited, ESCOM's and Bangalore Metro Rail Corporation Ltd.		Appointment letter by CA&G
3.	No. of partners in the firm who have been with the applicant firm for a minimum of two years		Copy of the registration of the firm from ICAI
4.	Team Leader		Letter from the firm

	FCA ACA		nominating the Team Leader
5.	Team Members with previous experience in Infrastructure Sector assigned for Internal Audit a. Qualified Assistants b. Semi qualified assistants		Letter from the firm nominating the Team Members
6.	Gross receipts of the Firm for the FY 18-19. (i) Rs. 75 - 100 lakhs (ii) Rs. 60 - 74 lakhs (iii) Rs. 40 - 59 lakhs		Acknowledgement of Return of Income by the IT Department
7.	Satisfactory completion of audits within 15 days from the end of the Quarter.		Copy of the Submission letter of the quarterly audit report/ Completion certificate by the Company.

SCHEDULE -B
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FINANCIAL BID
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(i) We wish to quote an Internal Audit fee of Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_) p.a. for all the  
offices under KNNL.

(ii) We hereby certify that;

- a) The fee quoted is for one year only. The same fee will be applicable for the second year as well on continuation.
- b) The fees quoted is inclusive of all GST and/or other taxes and all out of pocket expenses viz. conveyance, boarding & lodging, travelling and other incidental expenses etc.
- c) TDS to be deducted as per of IT Act, prevailing at the time of payment.



**ANNEXURE - I**

**DETAILS OF OFFICES WHERE INTERNAL AUDIT HAS TO BE CARRIED OUT ARE**

(Below mentioned lists are not exhaustive. Internal Auditor(s) is (are) advised to obtain the current list of offices at the time of conducting Internal Audit from Registered Office and/or Central Office)

<b>Name of the Office</b>	<b>Place</b>
Registered Office	No.1, 4 <sup>th</sup> Floor, Coffee Board Bldg., Dr.B.R. Ambedkar Veedhi, Bengaluru - 560 001 Tel: 080 22283074-78, Fax: 080 2238 6015 email: knnlfinance@gmail.com Website: www.knnlindia.com, CIN : U85110KA1998SGC024503
Central Office	Central Office, Vijaya Complex, Srinagar Cross, Haliyal Road, Dharwad- 580003. Tel: 0836-2776925, 2736085, 2776200 Fax: 0836-2776992 Website: www.knnlindia.com, CIN : U85110KA1998SGC024503
Zones/Circles/Divisions	As per <b>Annexure - I (A)</b>

## ANNEXURE - IA

SL. NO.	NAME OF THE OFFICE
<b>I. IRRIGATION NORTH ZONE, BELGAUM</b>	
1	<b>CE I (N), Belgaum</b>
2	SE, LDO (CADA) M & G Projects Belgaum
3	<b>SE, GRBCC Circle, Hidkal Dam</b>
4	<b>SE, R&amp;R Athani</b>
5	EE, GRBC Dn. 2, Hidkal Dam
6	EE, GRBC Dn. 3, Gokak
7	EE, GRBC Dn. 4, Chikkodi
8	EE, GRBC Dn. 5 Koujalagi
9	EE, MBC Dn. Gadankeri
10	EE, QC Dn. Hidkal Dam
11	<b>SE, GLBCC Circle, Jamakhandi</b>
12	EE, GLBC Dn. 1, Ghataprabha
13	EE, GLBC Dn. 2, Jamakhandi
14	EE, GLBC Dn. 3, Bilagi
15	EE, HBC Dn. Athani
16	EE, HBC R & R Dn. Athani
17	Special DC, M&G Projects, Belgaum
18	SLAO Hidkal Dam
19	SLAO Hipparagi Project, Athani
20	SLAO, R&R, Athani
<b>II. MALAPRABHA PROJECT ZONE, DHARWAD</b>	
21	<b>CE MP Zone, Dharwad</b>
22	<b>SE MRBCC Dharwad</b>
23	EE MRBCC Dn. 1, Nargund
24	EE MRBCC Dn. 3, Byahatti
25	EE MRBCC Dn. 4, Navalgund
26	EE MRBCC Dn. 5, Ron
27	SLAO Bagalkot
28	<b>SE MLBCC Naviluteertha</b>
29	EE MLBCC Dn. 1, Ramdurga
30	EE MLBCC Dn. 2, Naviluteertha
31	EE MLBC Dn. 3, Badami
32	EE W & M Dn. Naviluteertha
33	EE Kalasanala Project, Khanapur
34	EE Shiggaon LIS Dn., Dharwad
<b>III. IRRIGATION PROJECT ZONE, KALABURAGI</b>	
35	<b>CE IPZ Kalburgi</b>
36	<b>SE IPC Circle, Kalburgi</b>
37	EE, IPC Dn. 1, Amarja, Kalburgi
38	EE BNT Dn. 4, Hebbal
39	EE BLIS Dn. 3, Koralli, Afzalpur
40	EE, KPC Dn. 1, Bidar
41	EE, KPC Dn. 2, Bhalki
42	EE, QC, Kalburgi

43	EE, GNP Mahagaon Cross, Kalabburagi
44	EE, LMP Division No.3, Sulepeth
45	SLAO Kalburgi
46	SLAO Karanja Project, Bidar
<b>IV. UPPER TUNGA PROJECT, SHIMOGA</b>	
47	<b>CE UTP &amp; Bhadra Zone, Shimoga</b>
48	<b>SE UTP Circle, Shimoga</b>
49	EE UTP Dn. 1, Shimoga
50	EE UTP Dn. Ranebennur
51	EE UTP QC Dn. Shimoga
52	EE, Dhandavathi Project, Shikaripura
53	SLAO UTP Shimoga
54	SLAO UTP Ranebennur
<b>V. BHADRA CIRCLE, BR PROJECT LAKKAVALLI</b>	
55	<b>SE, Bhadra Project Circle BRP</b>
56	EE Dn. 3, Bhadra Canal (BC) Malebennur
57	EE Dn. 4, Bhadra Canal (BC) Bhadravati
58	EE Dn. 5, Bhadra Canal (BC) Davangere
59	SE VP Circle, Siddapura
60	EE VP Dn. 1, Siddapura
61	EE VP Dn. 2, Siddapura
<b>VI. IRRIGATION CENTRAL ZONE, MUNIRABAD</b>	
62	<b>CE IC Zone, Munirabad</b>
63	<b>SE, TPC, Munirabad</b>
64	<b>SE, TCC Circle, Yaramaras</b>
65	EE SLIS Dn. 1, Mundaragi
66	EE SLIS Dn. 2, Huvinahadagali
67	EE, TR Dn. 1, Munirabad
68	EE, TLBC Dn. 2, Oddarahatti
69	EE, TLBC Dn. 3, Sindhanur
70	EE, TLBC Canal Division No.4, Sirwar
71	EE, Dn. 5, Yaramaras
72	EE, Dn. 6, Bellary
73	EE, QC Dn. Munirabad
74	SLAO Huvinahadagali
<b>VIII. CENTRAL &amp; REGISTERED OFFICE</b>	
75	KNNL, Central Office, Dharwad
76	KNNL, Registered Office, Bengaluru

ORGANISATION CHART OF KNNL

