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Addl. Director  
17/02/2021 | 72954/2021

A-35011/09/2014-Ad.III-MCA (Pt.II)  
Government of India  
Ministry of Corporate Affairs

5<sup>th</sup> Floor, 'A' Wing, Shastri Bhawan,  
New Delhi, dated 18 .02.2021

To

The Director,  
Serious Fraud Investigation Office,  
2<sup>nd</sup> Floor, Pt. Deendayal Bhawan,  
CGO Complex, Lodhi Road,  
New Delhi- 110003

**Subject: Scheme for Engagement of Consultants in Serious Fraud Investigation Office (SFIO) under Rule 3 and 4(d) of the Companies (Inspection, Investigation and Enquiry) Rules, 2014- Revised Scheme- reg.**

Sir,

I am directed to refer to this Ministry's OM of even number dated 23.06.2015 and forward the revised Scheme for Engagement of Consultants/Professional Firms in Serious Fraud Investigation Office (SFIO) under Rule 3 and 4(d) of the Companies (Inspection, Investigation and Inquiry) Rules, 2014 duly approved by Competent Authority.

2. SFIO shall solicit the approval of the Ministry on the recommendations of the Consultancy Evaluation Committee (CEC) in conformity with the Scheme for engagement of Consultants in Serious Fraud Investigation Office (SFIO) under Rule 3 and 4(d) of the Companies (Inspection, Investigation and Inquiry) Rules, 2014. All engagement of Consultants/CA Firms/Law Firms will be made with the approval of Ministry of Corporate Affairs.

3. This issues with the approval of Hon'ble Corporate Affairs Minister in consultation with AS&FA vide Note No. #8 dated 29.12.2020.

Encl: As stated.

Yours faithfully,

*Randhir*  
18/2/21

(Randhir Kumar)

Under Secretary to the Government of India

Ph. No. 23383507

Copy to:

1. PS to Hon'ble CAM/MoS
2. PSO to Secretary, CA.
3. PPS to Special Secretary, CA.
4. PPS to JS(K)/JS(G)/JS(MP)/ AS&FA
5. E-Governance Cell with the request to upload the Scheme on the website of the Ministry.

**SCHEME FOR ENGAGEMENT OF CONSULTANTS IN SERIOUS FRAUD INVESTIGATION OFFICE (SFIO) IN TERMS OF RULE 3 AND 4(d) OF THE COMPANIES (INSPECTION, INVESTIGATION & INQUIRY) RULES, 2014**

**SCOPE OF THE SCHEME**

The scheme would be operative for engagement of Individual Consultants/professionals or professional firms for multiple disciplines for which skill sets are either not available in-house or normally not available for deputation due to acute shortage of manpower within the government.

**2. ENGAGEMENT OF CONSULTANTS:**

**2.1 GENERAL CONDITIONS:** The general conditions of engagement of Consultants would be as under:

- a. Professionals, retired employees from Govt./autonomous organizations, with requisite qualifications and experience would be eligible for engagement
- b. Engagement would be on a full time basis for a fixed period for specific and time bound jobs.
- c. The Consultants would have no lien on any job in Serious Fraud Investigation Office.
- d. The Consultants shall work in Serious Fraud Investigation Office at the Headquarters in Delhi, or in any of its regional offices, and shall perform the functions assigned to them by the SFIO.
- e. The requirement of Consultant(s) will be advertised in a transparent manner.

**2.2 FUNCTIONS:** The broad details of Terms of Reference for the work to be assigned to the Consultants would be as per the format prescribed at **Annexure-I**, and within the framework of the provisions contained in:

- a. Chapter 6- Procurement of Services (Rules 177 to 196) of General Financial Rules, 2017).
- b. Chapter VII - Selection of individual consultants (Para 1.2.1, 7.1, 7.2& 7.3 of Manual of Policies and Procedures of Employment of Consultants issued by Department of Expenditure

**2.3 CATEGORIES OF CONSULTANTS:** There will be three categories of consultants in SFIO:

- a. Young Professional,
- b. Junior Consultant
- c. Senior Consultant

The Young Professionals would provide basic support to the other two categories of consultants.

**2.4 NUMBER OF CONSULTANTS:** The maximum number of consultants that can be engaged by SFIO would be as under:

Sl. No.	Division/ Unit	No. of Consultants			
		Sr. Cons.	Jr. Cons.	Young Professionals	Total
1.	Investigation Units	22	54	07	83
2.	Prosecution Divn. & ROs	14	11	03	28
3.	Financial Analysis (H.Qrs)	01	02	02	05
4.	Capital Mkt (H.Qrs)	01	01	00	02
5.	Banking/ Fin. Trxns. (H.Qrs)	-	02	-	02
6.	Corporate Law	01	01	01	03
6.	MRAU (H.Qrs)	01	05	02	08
7.	Admn. (H.Qrs & ROs)	-	17	-	17
8.	Policy Cell (H.Qrs.)	-	02	-	02
9.	I.T. Divn. & CFDML	-	16	-	16
<b>Total</b>		<b>40</b>	<b>111</b>	<b>15</b>	<b>166</b>

The actual number of consultants to be engaged will however, depend on the prevailing workload and available man-power of the office.

**2.5 QUALIFICATION AND EXPERIENCE:** The qualification and experience for 'Young Professionals', 'Junior Consultants' and 'Senior Consultants' would be as per **Annexure-II**.

**2.6 REMUNERATION:** The remuneration payable to all three categories of Consultants would be as under:

Category of Consultants	Remuneration
Senior Consultants	Rs. 1,45,000/- to Rs. 2,65,000/-*
Junior Consultants	Rs. 80,000/- to Rs. 1,45,000/-*
Young Professionals	Rs. 60,000/-

\*Depending on educational qualifications and experience

The remuneration of the Consultants may be increased up to 10% per annum subject to their satisfactory performance, as certified by supervisory officer and recommendation of Performance Appraisal Committee of SFIO to this effect.

The remuneration of retired government servants, engaged as Consultants shall not exceed the ceiling of last pay drawn [(Pay + GP+ DA) - (Basic Pension)] by them.

**2.7. PROCEDURE OF SELECTION, EXTENSION AND CANCELLATION OF ENGAGEMENT:** The procedure for selection, extension and cancellation of engagement of Consultants would be as under:

- a. The selection of consultants would be carried out by a Consultation Evaluation Committee (CEC) through an interview of candidates, shortlisted on the basis of their applications against open advertisement.
- b. The Consultation Evaluation Committee (CEC), comprising of the following members, shall recommend a panel of Consultants in the order of merit, for consideration and approval of Ministry of Corporate Affairs:
  - i. Director, SFIO - Chairman
  - ii. Representative of MCA - Member
  - iii. FA or his/her representative - Member
  - iv. Deputy Director (Admn), SFIO - Member Secretary
- c. The CEC may also draw up a reserve panel of up to 30% of the total vacancies, which will be valid for one year. Any vacancy arising due to non-joining of selected candidates, or arising due to resignation/ removal of consultants before the completion of tenure, may be filled up from this panel.
- d. Period of engagement of consultants will initially be for three (03) years, extendable by further period of two (02) years on case-to-case basis.
- e. While recommending panels of Consultants, CEC will ensure compliance with the relevant provisions of GFR 2017, including Rule 184 (Short listing of consultants), Rule 185 (preparation of ToR).
- f. The Consultants would have no lien on any job in SFIO, and such engagements may be cancelled at any time by the SFIO without assigning any reason.
- g. Before recommending a panel for engagement of consultants, the CEC will carry out background checks as considered necessary by it, including report of the professional body regulating that profession, testimonials of past employments etc.
- h. The employment as consultant will be subject to clearance from the professional body regulating the profession, wherever applicable. Besides this, the contract will remain provisional till police verification is completed.
- i. The maximum period of engagement of Consultants shall be 5 years or till attaining the age of 65 years, whichever is earlier.

### **3. ENGAGEMENT OF CONSULTANTS IN THE FIELD OF INFORMATION TECHNOLOGY**

3.1 The IT Consultants will be engaged for two kind of assignments, i.e. (i) routine IT assignments and (ii) assignments specifically related to investigations. For routine assignments, IT Consultants may be engaged through NIC/NICSI empaneled firms or GeM. However, for IT assignments specifically related to investigations (including Computer Forensic & Data Mining Lab) the Consultants may be engaged from open market as per procedure indicated in para 2.7 above.

3.2 The routine IT assignments would include website maintenance, development of application for monitoring purpose through NIC, Network Management, etc. The specialized assignments would include extraction as-well-as analysis of data through various IT Tools for which special skill sets are required, and also investigation of cases.

### **4. ENGAGEMENT OF CHARTERED ACCOUNTANT FIRMS**

4.1 SFIO would invite applications from willing professional CA firms through open advertisement published in leading newspapers and also on the official website of the office, and draw a panel of such firms. While drawing up the panel of professional firms the procedure of minimum qualifying criteria will be fixed, inter alia, on the following parameters:

- a. Minimum experience including number of assignments handled by the firm similar to the area of assignment
- b. Turnover and financial parameters of the firm
- c. Minimum educational qualifications of each of the key professionals
- d. Minimum requirement of experience of the key professionals in an area similar to the proposed assignment

4.2 The panel so drawn would be valid for three (03) years, which can be extended for further period of one (01) year, subject to it's satisfactory performance as assessed by Performance Appraisal Committee.

### **5. ENGAGEMENT OF LAW FIRMS**

SFIO may maintain a panel of law firms to draft criminal complaints, pleadings, petitions, research reports/ briefing notes, etc. in complex cases (where number of accused is very large). These law firms with adequate resources, shall assist SFIO in drafting complex petitions/ applications as well as undertaking legal research work and in briefing the counsels, etc.

The detailed framework for empanelment of Law Firms is in **ANNEXURE- IV**

## 6. PERFORMANCE APPRAISAL COMMITTEE

6.1 The Performance Appraisal Committee, comprising of following members will assess the performance of Consultants/CA Firms/Law Firms, and make recommendation on continuation of engagement and increase in remuneration, as the case may be:

- |      |   |                   |
|------|---|-------------------|
| i.   | Director, SFIO                                    | -Chairman         |
| ii.  | Additional/Joint Director (concerned field), SFIO | -Member           |
| iii. | Representative of Ministry                        | -Member           |
| iv.  | Deputy Director (Admn.), SFIO                     | -Member Secretary |

6.2 The appraisal of Consultants would be conducted after every six months and recommendation on their continuation and also increase in remuneration will be made after every one year.

6.3 The recommendation of the Committee will be submitted to Ministry of Corporate Affairs for approval for the purpose of continuation and increase in remuneration.

## 7. ALLOWANCES, TA/DA & LEAVE

The conveyance allowance, TA/DA payable and Leave to Consultants, would be as in **Annexure III**.

## 8. CONTRACT AGREEMENT

8.1 The Consultants/Professional Firms on having accepted the offer shall enter into a contract with the Director, SFIO. The norms for secrecy will be as per Act No. 19 of the Official Secret Act, 1923, and declaration of Fidelity & Secrecy as per **Annexures V (A) & V(B)**. The security of sensitive data would be ensured through signing of non-disclosure agreement.

8.2 Without prejudice, and in addition to the legal remedies available to the Serious Fraud Investigation Office, breach of contract shall be considered a sufficient ground for termination of the contract.

## 9. POWER TO RELAX

The Ministry of Corporate Affairs shall have the power to relax any of the conditions of this Scheme in special cases.

## **Terms of Reference for Engagement of all three categories of Consultants**

1. Precise statement of Objectives
2. Outline of the tasks to be carried out
3. Schedule for completion of Tasks
4. The support or inputs to be provided by the Serious Fraud Investigation Office to facilitate the Consultancy
5. The Final outputs that will be required of the Consultant at the end of the consultancy period should be specified.

## QUALIFICATIONS AND EXPERIENCE FOR CONSULTANTS OF VARIOUS FIELDS/DOMAIN

### (a) Law:

Category of Consultants	Qualification & Experience
<b>Young Professional (Law)</b>	The incumbent should be a fresh Law Graduate to be recruited through Campus Recruitment method by the CEC, failing which Law Graduates with at least one-year experience preferably having exposure in other investigation agencies and/or regulatory bodies in the field of Corporate Law.
<b>Jr. Consultant (Law)</b>	The incumbent should be an Advocate with at least 3-8 years' experience preferably having exposure in other investigation agencies and/ or regulatory bodies in the field of Corporate Law.
<b>Sr. Consultant (Law)</b>	The incumbent should be an Advocate with 8-15 years' experience preferably having exposure in other investigation agencies and/ or regulatory bodies, especially in the field of Corporate Law.

\* The retired government employees can be engaged as Consultants with grade pay of Rs. 7600 (Pay Matrix 12) and above and with at least 10 years' experience in the required domain.

(b) Financial Analysis/ Forensic Audit

<b>Category of Consultants</b>	<b>Qualification &amp; Experience</b>
<b>Young Professional (FA)</b>	The incumbent should be a fresh professional in the field of CA/ ICWA/ MBA Finance to be recruited directly through the respective institutes by the CEC, failing which fresh professionals with at least one-year experience preferably having exposure in other investigation agencies and/ or regulatory bodies.
<b>Jr. Consultant (FA)</b>	The incumbent should be a CA/ CWA/ MBA(Finance) with at least 3-8 years' experience preferably having exposure in other investigation agencies and/ or regulatory bodies in the field of Financial Analysis/ Forensic Audit
<b>Sr. Consultant (FA)</b>	The incumbent should be a CA/ CWA/ MBA (Finance) with 8-15 years' experience preferably having exposure in other investigation agencies and/ or regulatory bodies, especially in the field of Financial Analysis/ Forensic Audit.

\* The retired government employees can be engaged as Consultants with grade pay of Rs. 7600 (Pay Matrix 12) and above and with at least 10 years' experience in the required domain.

(c) Any other field including Banking, IT, etc.

Category of Consultants	Qualification & Experience
<b>Young Professional</b>	Fresh professionals/post graduates having qualification of Master's Degree in relevant field/ subject as specified in the ToR for the specialization/ field to be recruited through the respective institutes failing which minimum post qualification experience of at least one year in the requisite field. The candidates should have high competency and established peer reputation.
<b>Jr. Consultant</b>	Professionals having: i) Qualification of Phd/ Master's Degree or MBA in relevant field/ subject as specified in the ToR. ii) The minimum post qualification experience of <u>3-8 years</u> in the required field.
<b>Sr. Consultant</b>	Professionals having: i) Qualification of Phd/ Master's Degree or MBA in relevant field/ subject as specified in the ToR. ii) The minimum post qualification experience of <u>8-15 years</u> in the required field.

\* The retired government employees can be engaged as Consultants with grade pay of Rs. 7600 (Pay Matrix 12) and above and with at least 10 years' experience in the required domain.

**ADMISSIBILITY OF ALLOWANCES, TA/DA & LEAVE**

The Consultants shall not be entitled to any allowance such as Conveyance Allowance, Dearness Allowance, Residential Telephone, Transport Facility, Residential Accommodation, CGHS, and Medical Reimbursement etc.

**TA/DA:**

<b>Category of Consultants</b>	<b>Applicable allowances, TA/DA</b>
<b>Young Professionals</b>	TA/DA for their travel within the country in connection with official work will be permissible with prior approval of the Director, SFIO and as per entitlement of officers in the pay level of 9 to 11 in pay matrix
<b>Junior Consultants</b>	
<b>Senior Consultants</b>	TA/DA for travel within the country in connection with official work will be permissible with prior approval of the Director, SFIO and as per entitlement of officers in the pay level of 12 and 13 in Pay Matrix.

**Leave:**

<b>Category of Consultant</b>	<b>Leave applicable</b>
<b>Young Consultant, Junior Consultant &amp; Senior Consultant</b>	The individual consultants shall be entitled to leave of 8 days in a year on pro-rata basis. Further, the absence up to one month may be considered without remuneration. However, in exceptional cases for professional development, training etc., this condition may be relaxed by Director, SFIO. Apart from this, women consultants may be eligible for maternity leave as per extant instructions of Government of India.

## **Framework for empanelment of Law Firms**

Law firms may be empaneled to provide support during the investigation (assessing evidence and providing legal assistance) and prosecution (timely filing of complaints, replies, rejoinders, etc., monitoring of court cases and research on various legal aspects). The allocation of assignment to empaneled firms would be on a selective basis depending upon the two factors – complexity of the case and number of companies involved.

### **1. Modalities for availing Services**

Modalities will include but, not be limited to the following:

- i. Assisting investigating teams during the process of investigation;
- ii. Providing legal help during the draft report stage;
- iii. Perusing the investigation report along with its annexures to draft the criminal complaints/ pleadings in relation to the same to be filed in various courts;
- iv. Drafting petitions, replies, rejoinder etc. to be filed before the Hon'ble Supreme Court, High Court, District Courts, NCLTs and professional institutions like ICAL, ICSI, NFRA etc. or any other court/ institution;
- v. Preparing research notes/ briefing notes, briefing of counsels;
- vi. Rendering legal opinion on various issues including interpretation of points of law
- vii. The firm will detail legal experts involved in the drafting of the complaints, for briefing and consultation purpose, at a short notice. Any failure on this count will be treated as failure in rendering service by the firm.

### **2. Criteria for empanelment**

The broad criteria for empanelment are as under:

- i. The law firm should have been in practice in the field of corporate and/ or criminal law for at least last seven years.
- ii. The average income from professional fee as shown in the return of the law firm, for the last three years should be Rs. 25 crore or more.
- iii. Preference will be given to law firms having experience and exposure of having cases related to corporate as well as criminal law.

The above criteria are only for reference purposes. The final decision in this regard will however, be taken at the time of issue of advertisement for invitation of application for empanelment.

### **3. Procedure for empanelment of Law Firms**

- i. Applications from willing law firms would be invited through advertisement published in Hindi/English in popular newspapers, and on the official website of SFIO and MCA. The format of application is enclosed as **Annexure - IV(a)**.
- ii. The empanelment of the law firms shall be finalized by the CEC on the basis of its location, comparative assessment of applications received, and interaction with the partners. The decision of the CEC shall be binding on all concerned.
- iii. The CEC will reserve the right to accept or reject any or all the applications without assigning any reason.
- iv. The recommendations of the CEC will be submitted to the Ministry for approval
- v. The engagement shall be liable to be cancelled by SFIO at any stage without assigning any reason therefor. If a firm is desirous of terminating the engagement with SFIO they may do so by serving a prior notice of 30 days.

### **4. Validity period of empaneled Firms**

The panel of Lawyers/ Law firms will be valid for a period of three (03) years. The period can be extended further for a period of two (02) years subject to the satisfactory performance, to be assessed by the Performance Appraisal Committee.

### **5. Disqualification**

A law firm shall not be eligible for empanelment if there is any conflict of interest or if the Firm or any partner of the firm, in discharge of his/ her work, has been debarred by Bar Council or disqualified by any other regulatory authority/Court or there are criminal or disciplinary proceedings pending before any authority/Court against any partner of the firm or the firm including any adverse finding observed by SFIO during the course of investigation. The firm will be required to furnish an Undertaking in the prescribed format as at **ANNEXURE-IV(b)**.

### **6. Payment of Fees**

The work would be assigned to a firm on the panel depending on its expertise/ experience in handling cases of similar nature. The fee for an assignment would be decided by the Performance Appraisal Committee depending upon the complexity of the work assigned.

### **7. Disputes**

In case of any dispute, Director, SFIO will be the final authority, whose decision will be binding. Dispute, if any, in relation to the terms of reference will be restricted to the Court of appropriate jurisdiction at Delhi.

## **8. Other Requirements**

The law firm, upon assignment of work, will be required to enter into a contract which would, apart from other terms and conditions also include confidentiality clause as well as clause to protect disclosure/ utilization of information/ processes/ data etc. collected/ obtained during the engagement. A declaration of Fidelity & Secrecy (by all concerned) has to be signed by the empanelled firm. Without prejudice and in addition to the legal remedies available to the Serious Fraud Investigation Office, the breach of contract shall be considered a sufficient ground for termination of the contract and initiation of other proceedings thereof as per applicable law.

Application Form

S. No.	PARTICULARS	DETAILS
1.	Name of the Firm, full address, Contact No./ E-mail	
2.	Bar Council Registration Number(s)	
3.	Constitution of the Firm (Number of Partners, lawyers)	
4.	PAN/TAN No.  (Attach supporting documents)	
5.	Date from which the firm is in Practice	
6.	Total amount of professional receipts for the last 3 years: - - -  (Attach Supporting Documents)	
7.	Taxable income for the last 3 year: - - -  (Attach Supporting Documents)	
8.	Educational Qualifications & Profile of full-time partners:  (Attach supporting documents)	
9.	Profile of Lawyers engaged with the Firm  (As per enclosed format)	
10.	Details of Experience:  (Attach supporting documents)	
11.	Details of empanelment, if any, with other Government departments, Govt Undertakings or similar investigation agencies:  (Attach supporting documents)	
12.	Client Profile	
13.	Details of any 10 prominent Litigation cases handled by the Law Firm	

**UNDERTAKING**

**(On Non- Judicial Stamp Paper of Rs. 50)**

We, the following partners of ..... hereby jointly and severally verify and declare:

- i. That the particulars given above are correct and further recognize that if any of the statements made therein or the information so furnished in the application form is not correct or false or suppression of material information will not only disqualify the firm from empanelment but also make us liable for such legal action as may be deemed appropriate by SFIO.
- ii. That the firm or any partner of the firm in discharge of his/ her work has neither been debarred by Bar Counsel nor been disqualified by any other Regulatory Body/ Court and no such proceedings are in progress.
- iii. That no criminal proceedings have been instituted against the firm or any of its partner in any Court in India.

TO BE SIGNED BY THE LA WYER/ ALL  
THE PARTNERS OF THE FIRM  
Or

(Authorized Signatory on behalf of the firm)

DECLARATION OF FIDELITY & SECRECY

I, (Name).....(designation in the firm) of the.....(name of the Firm), do hereby declare that I am duly authorized by the .....(Firm) to make this declaration, and further declare that.....(Firm) will truly, faithfully and to the best of skill and ability execute and perform the duties with due diligence required/desired of the ..... (name of the firm), in connection with regular case/preliminary enquiry (RE/PE)

2. I, .....(Name) , on behalf of the.....(Name of the Firm), further declare that the.....(Name of the Firm), will follow all the rules and regulations of the Central Government, which are in force during the period of his assignment. The..... (Name of the Firm), will discharge the duties with utmost honesty and sincerity and in case the ..... (Name of the Firm), or any person associated with the firm is found to be performing duties not satisfactorily or found working in conflict with the interest of Serious Fraud Investigation Office, Ministry of Corporate Affairs, including Ministry of Corporate Affairs or any of its field office therefore, the services of the..... (Name of the Firm), shall be discontinued by terminating the contract without assigning reason.

3. I, (Name), on behalf of the ..... (Name of the Firm), further declare that during the period of assignment with Serious Fraud Investigation Office, Ministry of Corporate Affairs, it is, likely that..... (Name of the Firm) may come across certain information of important or secret nature. The .....(Name of the Firm) shall, therefore, (be subjected to the provisions of the Indian Official Secrets Act, 1923, not only during the period of the assignment but also thereafter. More particularly, the..... (Name of the Firm), will not divulge any information gathered by it during the period of the assignment to anyone who is not authorized specifically by Director, Serious Fraud Investigation Office to know/have the same. Further ..... (Name of the Firm) shall not, except with the previous sanction of the Serious Fraud Investigation Office, Ministry of Corporate Affairs or in the bonafide of his duties, publish a book or a compilation of articles or participate in a radio broadcast or contribute an article or write a letter to any newspaper or periodical, either in his own name or anonymously or pseudonymously in the name of the any other person, in such book, article, broadcast or letter.

For an on behalf of .....  
(Name of the firm)

Place:

Date:

Chartered Accountant/IT Firm/Law Firm

**DECLARATION OF FIDELITY & SECRECY**

I, (Name) (Young Professional/Jr. Consultant/Sr. Consultant), do hereby declare that I am duly authorized to make this declaration, and further declare that ..... (Young Professional/Jr. Consultant/Sr. Consultant), will truly, faithfully and to the best of skill and ability execute and perform the duties with due diligence required/desired in connection with regular case/preliminary enquiry (RE/PE).

2. I,.....(Name), (Young Professional/Jr. Consultant/Sr. Consultant) further declare that I will follow all the rules and regulations of the Central Government, which are in force during the period of his assignment. I will discharge the duties with utmost honesty and sincerity and in case I may be found to be performing duties not satisfactorily or found working in conflict with the interest of Serious Fraud Investigation Office, Ministry of Corporate Affairs, including Ministry of Corporate Affairs or any of its field office therefore, my services shall be discontinued by terminating the contract without assigning reason.

3. I, (Name), Young Professional/Jr. Consultant/Sr. Consultant further declare that during the period of assignment with Serious Fraud Investigation Office, Ministry of Corporate Affairs. It is likely that I may come across certain information of important or secret nature. I shall, therefore, be subjected to the provisions of the Indian Official Secrets Act, 1923, not only during the period of the assignment but also thereafter. More particularly, I will not divulge any information gathered by it during the period of his assignment to anyone who is not authorized specifically by Director, Serious Fraud Investigation Office to know/have the same. Further I shall not, except with the previous sanction of the Serious Fraud Investigation Office, Ministry of Corporate Affairs or in the bonafide of his duties, publish a book or a compilation of articles or participate in a radio broadcast, or contribute an article or write a letter to any newspaper or periodical, either in his own name or anonymously or pseudonymously in the name of the any other person, in such book, article, broadcast or letter.

**Young Professional/Jr. Consultant/Sr. Consultant**

**Place:**

**Date:**