F. No. PPRA/AP-78/2026
Government of Pakistan
Public Procurement Regulatory Authority
(Appeal & Review Petition Secretariat)
1st Floor, FBC Building, G-5/2, Islamabad
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ORDER

M/s Fawad Saleem Malik (FS Pharma)

...the "Appellant"

Vs.

Federal Government Polyclinic (FGPC-PGMI) & Others

...the "Respondents"

Date of Hearing	Dr. G. M. Chaudhry (ASC) ***(On behalf of Appellant)*** Mr. Idrees Ali (Advocate), Dr. Farrukh Iqbal (AED), Dr. Rizwan Ahmed (Convener GRC), Mr. Muzamil Shah ***(On behalf of Respondents)***
16.11.2026	

APPEAL UNDER RULE 48(7) OF THE PUBLIC PROCUREMENT RULES, 2004

The Authority received the titled Appeal on 10.11.2026, filed by M/s Fawad Saleem Malik (FS Pharma) (the "Appellant") under Rule 48(7) of the Public Procurement Rules, 2004 (the "PP Rules, 2004"). On the date fixed for hearing, the learned counsel and representatives of the Appellant as well as the Respondents appeared before the Appellate Committee (the "Committee") and furnished their arguments at length.

2. At the outset, learned counsel of the **Appellant i.e., M/s Fawad Saleem Malik (FS Pharma)** submitted that Article 18 of the Constitution of the Islamic Republic of Pakistan, 1973, guarantees the right to conduct lawful trade, business and profession, subject to restrictions prescribed by law. It

was contended that public-sector procurements are governed by the Public Procurement Regulatory Authority Ordinance, 2002, and the Public Procurement Rules, 2004, which require transparency, fairness, competition and accountability.

3. The counsel of the Appellant also submitted that Respondent No. 1 i.e., Federal Government Polyclinic (FGPC-PGMI) advertised a Request for Bids (RFB) bearing No. P51647, published in the national press and on the PPRA website, against which the Appellant submitted bids for different items through EPADS v2.0 by quoting individual item rates. The Appellant also deposited bid security equivalent to 1% of the total bid offer, amounting to PKR 1,610,699.00.

4. The counsel of the further submitted that they quoted rates per ml/gm/test or unit rates against the respective items but, due to confusion arising from ITB Clause 27.1, inadvertently entered the simple sum of unit rates in the Summary Total Field instead of the cumulative extended bid amount. It was argued that, under the said clause, where a discrepancy exists between unit prices and the total price obtained by multiplying unit prices with quantities, the unit prices shall prevail and the total amount shall be corrected accordingly. Thereafter, the Appellant's actual extended financial proposal, calculated against the annual test quantities, was as follows:

i. General Chemistry Lot: PKR 41,456,300.00.

ii. Special Chemistry Lot: PKR 43,210,600.00.

5. The counsel of the Appellant also added that the Respondent treated the Appellant's bid as abnormally low without undertaking the detailed price analysis required under ITB Clause 32. The counsel further argued that the Procuring Agency was required to seek written clarification, including a Certificate for Independent Price Determination

under ITB Clause 32.6, and afford the Appellant an opportunity to justify its cost breakdown. However, the bid was rejected outright without seeking clarification under ITB Clause 24.1, thereby violating the prescribed procedure and denying the Appellant due process.

6. The counsel of the Appellant further submitted that the Respondent failed to consider the financial benefit to the public exchequer, as the Appellant's corrected bid was substantially lower than those of the other bidders, as detailed below:

Particulars	FS Pharma (PKR)	Hoora Pharma (PKR)	S&J Traders (PKR)
General Chemistry Lot	41,456,300	47,098,520	74,605,030
Special Chemistry Lot	43,210,600	58,132,100	217,484,900
Total	**84,666,900**	**105,230,620**	**292,089,930**

7. The counsel of the Appellant also submitted that, acceptance of the Appellant's corrected unit pricing would save PKR 20,563,720.00 compared to the next-lowest bidder, M/s Hoora Pharma (Pvt.) Ltd., and PKR 207,423,030.00 compared to M/s S&J Traders. Therefore, the Appellant maintained that its bid was the lowest and financially most advantageous and ought not to have been declared abnormally low without following the prescribed procedure.

8. The counsel of the Appellant also submitted that the Instructions to Bidders were required to be read harmoniously and collectively, particularly ITB Clauses 15, 24, 25, 27 and 32, rather than in isolation. Moreover, the Appellant's bid was required to be evaluated in accordance with the quoted unit rates, applicable quantities and correction mechanism under Clause 27.1. The Respondent / Procuring Agency was, therefore, required either to consider the Appellant's bid

accordingly or, in case of material ambiguity affecting competition, reject all bids and initiate a fresh competitive process after removing such ambiguities.

9. The counsel of the Appellant further argued that, referring to the Technical Evaluation Report (TER), Final Evaluation Report (FER) and financial proposal results uploaded on EPADS, the Appellant was not properly informed of the evaluation outcome, as the FER expressly reflected its status as "Vendor: Not informed". It was contended that such failure violated the applicable procurement rules and ITB provisions, which required proper communication of the evaluation outcome.

10. The counsel of the Appellant also added that, being aggrieved by the evaluation, the Appellant approached the Grievance Redressal Committee through an application dated 23.10.2026. However, the GRC failed to render a clear and reasoned decision. The decision conveyed to the Appellant was undated and not even addressed to the Appellant, thereby rendering it ambiguous and contrary to the requirements of the Public Procurement Rules, 2004, and the bidding documents.

11. The counsel of the Appellant further submitted and relied upon Rules 29, 30 and 31 of the Public Procurement Rules, 2004, contending that the Respondent / Procuring Agency was required to prescribe unambiguous evaluation criteria, evaluate bids strictly in accordance with the bidding documents and seek written clarification wherever necessary without altering the substance of the bid. It was argued that the Respondent failed to comply with these mandatory requirements while evaluating and rejecting the Appellant's bid.

12. The counsel of the Appellant also submitted and reiterated that the deposited bid security of PKR 1,610,699.00, equivalent to 1% of the total bid offer, supported the Appellant's position regarding the quoted unit rates and the confusion in entering the cumulative amount. It was maintained that the Respondent was required to apply ITB Clause 27.1 and determine the corrected extended values rather than reject the bid on the basis of the Summary Total Field.

13. The counsel of the Appellant further contended that, in view of the aforesaid discrepancies and the fact that at least two bidders had faced confusion regarding the bidding requirements, the Respondent ought to have either re-calculated all bids on a uniform basis to determine the lowest evaluated bid or re-advertised RFB No. P51647 in clear and unambiguous terms. Failure to seek the requisite clarifications and ensure uniform evaluation, according to the Appellant, amounted to mis-procurement under Rule 50 of the Public Procurement Rules, 2004.

14. The counsel of the Appellant, in support of the aforesaid submissions submitted and relied upon the judgment reported as **PLD 2011 SC 963**, *Corruption in Hajj Arrangements in 2010*, wherein the Honourable Supreme Court held that discretionary powers vested in public authorities must be exercised judiciously, reasonably, fairly and justly, rather than arbitrarily or according to the whims of the concerned functionaries. Reliance was also placed upon **2017 SCMR 907**, *Lowick Rose LLP (In Liquidation) v. Swynson Ltd. and Another*, and **PLD 2005 SC 605**, *Fecto Belarus Tractors Ltd. v. Government of Pakistan and Others*, in support of the contention that the procurement process, as undertaken, could result in unjust enrichment.

15. The counsel of the Appellant further referred to *Walayat Ali Mir v. PIAC* (1995 SCMR 650) and *Abid Hussain v. PIAC* (2005 SCMR 25), submitting that public authorities must exercise discretionary powers through transparent policies, rules, findings, reasons and fair procedures, and must act fairly, evenly and justly. It was alleged that Respondent Nos. 1 and 2 had misused their powers and discretion by failing to comply with the applicable legal and procedural requirements. It was further submitted that procurement conducted in a non-transparent manner, with mala fide intent or in violation of the procurement laws, would undermine public confidence and adversely affect the country's reputation internationally, hence, request for acceptance of the instant appeal.

16. On the other hand, at the very outset, learned representative of the **Respondent i.e., Federal Government Polyclinic (FGPC-PGMI)** submitted that the instant Appeal is misconceived, devoid of merit and liable to be dismissed, as the Appellant seeks post-opening reconstruction and alteration of its financial offer under the guise of correction of an alleged arithmetical error. Further submitted that, the procurement was conducted through an open and competitive process on EPADS V.2.0 in accordance with the Public Procurement Rules, 2004 and approved Bidding Documents. The electronically submitted financial bid constituted the Appellant's original and binding offer, which was required to be evaluated on the basis of the figures actually submitted. Correction of an arithmetical error and subsequent reconstruction of an aggregate LOT price are distinct matters, and acceptance of revised prices after opening would compromise the sanctity of the bidding process and equal treatment of bidders.

17. The representative of the Respondent also submitted that, FGPC / Respondent invited annual tenders for procurement of Pathology, Blood Bank Kits, Devices, Reagents and Chemical Materials for FY 2026-27 (extendable), duly advertised in the national press, published on the PPRA website and uploaded on EPADS V.2.0 on 17.06.2026, with bids scheduled to be opened on 07.07.2026. Ten (10) bidders participated, whose technical proposals were evaluated against the prescribed criteria and TORs, and all ten, including the Appellant, were declared technically qualified. Their financial proposals were electronically opened on 08.10.2026 and evaluated item-wise, whereupon nine (09) firms were found successful for different items.

18. The representative of the Respondent further submitted that during subsequent evaluation and examination of grievances, a material discrepancy was identified in the Appellant's financial offers for (i) General Chemistry (28 Parameters) and (ii) Special Chemistry (17 Parameters), wherein it had entered Rs. 1,426/- and Rs. 2,766/- respectively in the LOT / bid amount fields of EPADS V.2.0 instead of the aggregate LOT prices corresponding to the estimated quantities and overall financial commitment. Examination of the estimated procurement values, parameters, prescribed LOT-wise price schedule and other bidders' financial submissions revealed the following comparative position:

LOT	**FS Pharma**	**Abbott Laboratories**	**Hoora Pharma**	**S & J Traders**
General Chemistry	1,426	1,899	47,098,520	74,605,030
Special Chemistry	2,766	3,387	58,132,100	217,484,900

19. The representative of the Respondent also added that the substantial difference in the nature and magnitude of the quoted amounts required examination under the Bidding Documents. Moreover, the prescribed bid securities of Rs. 330,397/- and Rs. 487,316/- respectively indicated that the estimated values of the LOTs ran into millions rather than nominal amounts. The Appellant's reliance upon bid security of Rs. 1,610,699/- (against Rs. 1,610,699,00/- stated in the Appeal) as proof of its claimed aggregate prices is misconceived, since bid security is an independent requirement and does not establish the correctness or responsiveness of the financial offer.

20. The representative of the Respondent further submitted that the Procurement Committee sought technical guidance from the EPADS Support Team regarding rectification of the submitted LOT amounts. The Support Team verbally clarified that EPADS V.2.0 does not provide any facility for manual alteration or modification of a financial bid after submission. It was further clarified that the system displays an alert before final submission requiring bidders to re-check and confirm the accuracy of their entered information. Accordingly, responsibility for correctness of the submitted financial offer rests with the bidder. The matter was also referred to the Director (Legal), PPRA, vide FGPC Letter No. F.3-52/2026-27-A dated 27.10.2026 and 28.10.2026. PPRA, vide Letter No. 01/366/2016/Legal/PPRA dated 29.10.2026, advised that the GRC should proceed accordingly and any aggrieved bidder could approach the Authority through an Appeal. The same position was reiterated vide Letter No. 1/366/2016/LEGAL-1/PPRA/PT-0001 dated 04.11.2026, directing that the matter be addressed through the GRC under the Bidding Documents and applicable procurement framework.

21. The representative of the Respondent also submitted that the Procurement Committee also examined other participating bidders' financial submissions and obtained written clarifications / confirmations regarding item-wise prices and aggregate LOT amounts, wherever applicable. The grievances received were examined by the Procurement Committee and GRC, within their respective mandates, on the basis of the electronic financial record, Bidding Documents and applicable procurement provisions. The Appellant, although technically qualified, was aware of the discrepancy, as evident from its written correspondence received on 17.10.2026 and the subsequent grievance filed against the financial evaluation. Moreover, EPADS V.2.0 automatically communicates the status and finalization of procurement stages to participating bidders.

22. The representative of the Respondent also added that the Appellant approached the GRC through an application dated 23.10.2026, seeking acceptance of its subsequently recalculated LOT prices of Rs. 41,456,300/- for General Chemistry and Rs. 43,210,600/- for Special Chemistry. However, the GRC examined the grievance on the basis of the available record and applicable procurement provisions. The Appellant's insistence upon retrospective manual correction does not establish any procedural illegality or mala fide, particularly when neither the procurement framework nor EPADS V.2.0 provides an unrestricted mechanism for post-submission alteration or substitution of financial bids. Furthermore, the allegation that the GRC decision was undated or improperly communicated is incorrect, as the decision was uploaded and communicated through EPADS V.2.0. The downloaded copy relied upon by the Appellant does not reflect the complete system-generated date and time of issuance, which is verifiable through the electronic record and screenshot.

23. The representative of the Respondent further argued that the Appellant's reliance upon ITB Clause 27.1 is misconceived. The said clause provides for correction of discrepancies between a quoted unit price and the corresponding total price calculated by multiplying the unit price by the prescribed quantity, subject to the original financial information submitted by the bidder. In the instant case, the Appellant entered Rs. 1,426/- and Rs. 2,766/- in the respective LOT / bid amount fields but subsequently sought their substitution with Rs. 41,456,300/- and Rs. 43,210,600/-. These amounts were not reflected in the relevant LOT / bid amount fields at the time of opening. Therefore, the proposed adjustment requires determination as to whether it constitutes a permissible arithmetical correction under Clause 27.1 or an impermissible post-opening alteration of the original financial offer. Mere assertion of an arithmetical error does not automatically entitle a bidder to reconstruct its financial bid.

24. The representative of the Respondent also submitted and denied any violation of ITB Clause 32 or denial of due process. The financial submissions were examined under ITB Clauses 27 and 32, keeping in view the distinction between an abnormally low but ascertainable financial offer and a submission wherein the aggregate LOT amount does not reflect the required financial commitment. EPADS V.2.0 provided the Procurement Committee only two evaluation options, namely, "Valid" or "Invalid", without any facility to manually amend the submitted LOT amount. Acceptance of the disputed bids as "Valid" would consequently have resulted in generation of the Financial Comparative Statement and LOAs at the nominal amounts of Rs. 1,426/- and Rs. 2,766/- respectively. Furthermore, clarification under ITB Clause 32.6 cannot be employed to alter the substance or price of the original bid. The purpose of examining an abnormally low bid

is to assess the sustainability of an identifiable financial offer, not to permit substitution of its originally submitted aggregate price after opening.

25. The representative of the Respondent further argued that and acknowledged Rules 29, 30 and 31 of the Public Procurement Rules, 2004, but denied the Appellant's interpretation thereof. Rule 29 requires disclosure of appropriate evaluation criteria, Rule 30 requires evaluation in accordance with the prescribed criteria and conditions, whereas Rule 31 prohibits alteration or modification of bids after opening while permitting clarifications that do not change their substance or price. The Respondent evaluated the financial proposals in accordance with the approved Bidding Documents. The Appellant's claim of being the lowest evaluated bidder and its request for acceptance of manually recalculated prices are therefore denied. Similarly, the provisions concerning correction of arithmetical errors and abnormally low bids cannot be applied interchangeably or extended beyond their prescribed scope. Acceptance of post-submission amended prices would undermine the sanctity of EPADS V.2.0 and compromise transparency, competitiveness and equal treatment of bidders.

26. The representative of the Respondent also submitted that the Appellant's proposed options of manual recalculation of all bids or re-advertisement of the entire procurement are neither mandatory nor legally justified. Under Rules 31, 33 and 34 of the Public Procurement Rules, 2004, bids must be dealt with in accordance with the approved Bidding Documents. A dispute concerning two LOTs arising from the Appellant's own financial quotations cannot, by itself, justify cancellation or re-advertisement of the entire procurement, particularly when the remaining LOTs and interests of other participating bidders are not subject to the same controversy.

The allegation of mis-procurement under Rule 50 is equally unfounded, as the Appellant has identified no specific unauthorized breach, discriminatory treatment or circumvention of the procurement framework. The judgments relied upon by the Appellant concerning fairness and transparency do not confer any right to reconstruct a financial offer after opening. Likewise, allegations of unjust enrichment, favouritism, misuse of authority and mala fide are unsupported by any documentary evidence of collusion, unlawful gain or wrongful benefit to any successful bidder.

27. The representative of the Respondent also added that the Letters of Award (LOAs) were generated through EPADS V.2.0 on 05.11.2026 and electronically communicated to the respective successful bidders. However, upon receipt of the Appellant's legal notice, the Respondent / Procuring Agency, as a precautionary measure, kept execution of the formal contract agreements in abeyance. No formal agreements have been executed in respect of the disputed LOTs. The matter was further referred to PPRA vide letter dated 10.11.2026, seeking clarification to ensure compliance with the procurement framework and safeguard the Government exchequer. The clarification was awaited when the Authority's notice was received on 11.11.2026. Accordingly, the Procuring Agency has maintained the status quo regarding execution of the disputed contracts pending clarification and appropriate directions, hence request for dismissal of the instant appeal.

28. At the conclusion, the representative of the Respondent further submitted that, notwithstanding the foregoing, the Appellant had quoted the lowest bid price, which could potentially result in financial savings to the public exchequer. Accordingly, he requested that, should any procedural or technical deficiency be identified, appropriate directions may be issued under the applicable legal

framework. He further submitted that, if deemed just and appropriate by the Committee, the matter may be remanded to the Procuring Agency for reconsideration and further processing strictly in accordance with the applicable laws and rules. The Respondent undertook to comply with any such directions issued by the Committee in the interest of safeguarding public funds and ensuring transparency in the procurement process.

29. After perusal of all available record and arguments made by both the parties the Appellate Committee ("*the Committee*") observed that the instant controversy primarily relates to the financial evaluation of the Appellant's bids for General Chemistry (28 Parameters) and Special Chemistry (17 Parameters), wherein the Appellant entered amounts of PKR 1,426/- and PKR 2,766/-, respectively, in the LOT/Bid Amount fields of EPADS V.2.0, whereas it subsequently claimed that its actual financial proposals, calculated on the basis of quoted unit rates and estimated annual quantities, amounted to PKR 41,456,300/- and PKR 43,210,600/-, respectively.

30. The Committee also observed that the principal question requiring determination is whether the amounts subsequently claimed by the Appellant represent a permissible arithmetical correction under ITB Clause 27.1, ascertainable from the original financial proposals, or constitute a material alteration or reconstruction of the financial offer after opening of bids. In this regard, the mere assertion of an inadvertent mistake or the subsequent submission of revised aggregate amounts does not, by itself, establish an entitlement to correction. Equally, the Procuring Agency cannot disregard the correction mechanism prescribed under the Bidding Documents without examining the original

unit prices, corresponding quantities and mathematical computation of the LOT-wise financial proposals.

31. The Committee further observed that ITB Clause 27.1 specifically provides a mechanism for resolving discrepancies between quoted unit prices and the corresponding total prices calculated by multiplying the unit prices with the prescribed quantities. Therefore, before declaring the Appellant's financial proposals invalid or treating the subsequently claimed amounts as impermissible alterations, the Procuring Agency was required to determine, from the original electronic financial submissions, whether the discrepancy falls within the scope of the said provision. The distinction between correction of an arithmetical discrepancy and substitution of an originally quoted price must be maintained throughout the evaluation process.

32. The Committee also observed that the Appellant has relied upon ITB Clause 32 concerning abnormally low bids and contended that the Procuring Agency was required to seek clarification and examine the sustainability of its quoted prices before rejecting the financial proposals. However, the applicability of the said provision is dependent upon first establishing the actual financial offer submitted by the Appellant. If the original financial information establishes an ascertainable aggregate bid price which appears abnormally low, the Procuring Agency is required to proceed in accordance with the prescribed mechanism under Clause 32. Conversely, the said provision cannot be invoked to permit a bidder to introduce or substitute a new aggregate financial offer after opening of bids.

33. The Committee noted that the Respondent relied upon the limitations of EPADS V.2.0, particularly the absence of any facility for manually modifying the submitted financial

bids after their submission. However, the technical limitations of an electronic procurement system cannot, in themselves, override or restrict the application of the correction mechanism expressly provided under the Bidding Documents and applicable procurement rules. The Procuring Agency remains responsible for ensuring that the evaluation is conducted in accordance with the prescribed legal framework, irrespective of the operational limitations of the electronic platform. Nevertheless, such limitations do not confer any right upon a bidder to alter its original financial offer.

34. The Committee also noted that the Appellant relied upon its deposited bid security of PKR 1,610,699/- as supporting evidence of its claimed financial offer. However, the amount of bid security, being a separate eligibility and contractual safeguard, cannot independently establish the correctness of the subsequently claimed LOT-wise aggregate prices. The same is required to be examined only in conjunction with the original financial proposal, prescribed bid security requirements and relevant provisions of the Bidding Documents.

35. Furthermore, the Appellant's contention regarding potential savings of PKR 20,563,720/- against the next-lowest bidder, M/s Hoora Pharma (Pvt.) Ltd., and PKR 207,423,030/- against M/s S&J Traders, is also insufficient, by itself, to establish the responsiveness of its financial proposals. Financial advantage to the public exchequer cannot override mandatory procurement requirements or justify acceptance of a financial offer contrary to the disclosed Bidding Documents.

36. The Committee further observed that Rules 29, 30 and 31 of the PP Rules, 2004 require transparent evaluation in accordance with the prescribed criteria and prohibit alteration of bids after opening, while permitting clarifications

that do not change their substance or price. Accordingly, the Procuring Agency was required to apply uniform evaluation standards to all bidders, including those from whom item-wise price clarifications or confirmations were obtained, without permitting any bidder to introduce or substitute financial information.

37. The Committee further noted that the Letters of Award in respect of the disputed Lots were generated on 05.11.2026, however, their execution was kept in abeyance following the Appellant's legal notice. The Respondent has also referred the matter to PPRA for clarification and expressed its willingness to comply with the directions of the Appellate Authority. Accordingly, the existing status quo regarding execution of contracts for the disputed Lots requires preservation pending final determination.

38. In view of the foregoing, the Committee is of the considered view that neither the Appellant's claim for automatic acceptance of its subsequently calculated aggregate prices nor the Respondent's insistence upon treating the amounts entered in EPADS as conclusive, without examining the original financial submissions, is sustainable in isolation. The matter requires fresh examination of the original electronic financial record in light of ITB Clause 27.1 and the applicable procurement framework.

39. The Committee is further of the view that where the disputed aggregate prices are mathematically ascertainable from the original quoted unit rates and prescribed quantities, the Procuring Agency is required to apply the correction mechanism under ITB Clause 27.1. However, where such determination necessitates introduction or substitution of any price or material financial element, the same would constitute

impermissible post-opening alteration and cannot be permitted.

40. The Committee further holds that the provisions concerning abnormally low bids under ITB Clause 32 may be invoked only after ascertaining the original financial offer. Any clarification sought thereunder must remain confined to examining the sustainability of the original offer and must not result in alteration of its substance or price.

41. The Committee is also mindful that the lowest financial offer does not create an absolute right to award of contract. Nevertheless, the Procuring Agency is equally bound to apply the disclosed evaluation criteria and prescribed correction mechanism fairly and uniformly. The technical limitations of EPADS, alleged communication deficiencies and financial advantage to the public exchequer must, therefore, be considered within the framework of the applicable procurement laws.

42. Since the controversy is confined to General Chemistry and Special Chemistry Lots, no sufficient justification is available to disturb the procurement of other undisputed Lots. Accordingly, an independent and reasoned re-examination of the two disputed financial proposals would adequately address the controversy while protecting the interests of all participating bidders and the public exchequer.

43. For what the reasons, observations and findings made above, the Appellate Committee is hereby partly allowed the instant Appeal and remands the matter to the Respondent / Procuring Agency, i.e., Federal Government Polyclinic (FGPC-PGMI), for fresh examination and re-evaluation of the Appellant's financial proposals relating to General Chemistry (28 Parameters) and Special Chemistry (17 Parameters), with directions to examine the Appellant's original financial

submissions available on EPADS V.2.0, including the quoted unit rates, prescribed quantities, LOT-wise price schedules and amounts entered in the relevant financial fields, without permitting any alteration, substitution or introduction of new financial information, strictly in accordance with relevant ITB clauses and in accordance with the applicable legal and regulatory framework.

44. The Respondent / Procuring Agency shall also ensure uniform application of the same evaluation standards, correction mechanism and treatment of financial discrepancies to all similarly placed bidders, ensuring that any clarification obtained remains within the permissible scope of their original financial submissions.

45. The Appeal in hand stands *disposed of* in the above terms.

(Dr. Muhammad Aslam Waseem)
Director General (Legal)
(Member)

(Awais Saleem)
Member (External)

(Hasnat Ahmed Qureshi)
Managing Director (PPRA)
(Chairman of the Committee)

Dated: 24th November, 2026

Each page of the order has been signed by all members of the Committee. The order comprises eighteen (18) pages.