



རྒྱལ་གཞུང་ཚུལ་ཞིབ་དབང་འཛིན།  
**ROYAL AUDIT AUTHORITY**  
*Bhutan Integrity House*  
Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources



RAA(AC-Empanelment)/2018-21/329

Dated: 12 February 2018

## NOTIFICATION

### **Empanelment of Firms of Professional Accountants eligible for conducting statutory audit of companies incorporated under Companies Act of Bhutan 2016**

In keeping with Section 251 of the Companies Act of Bhutan 2016, the Royal Audit Authority is pleased to notify that the firms of Professional Accountants enclosed herewith have been empanelled with the Royal Audit Authority for conducting statutory audit of Companies in Bhutan.

This empanelment shall be valid for the period **1 July 2018 to 30 June 2021**.

(Tshering Kezang)  
**Auditor General of Bhutan**



## List of Firms of Professional Accountants empanelled by the Royal Audit Authority (Valid for the period 01.07.2018 to 30.06.2021)

*Note: The listing of the firms is done in an alphabetical order. Therefore the serial numbers in the following tables should not be construed as ranking of the firms.*

Firms based in Bhutan							
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Staff	Name of the Partners interacted with	Contact Details		Firm profile
					E-mail ID	Phone #	
1	<b>BH-01</b>	Brandon Kinzang & Associates Pvt. Ltd. Karsang Building, Jangchuk Lam, Near Hotel Le Meridian	4	Mr. Kinzang	<a href="mailto:kinzangk@gmail.com">kinzangk@gmail.com</a>	77479598	<a href="#">Brandon Kinzang &amp; Associates</a>
2	<b>BH-02</b>	Dechok & Associates Pvt. Ltd, Motithang, Thimphu	7	Mr. Yeshe Jamtsho	<a href="mailto:yeshi.jamtsho939@gmail.com">yeshi.jamtsho939@gmail.com</a>	17606922	<a href="#">Dechok &amp; Associates</a>
3	<b>BH-03</b>	Jigmi Audit & Financials Pvt. Ltd	8	Mr. Jigmi Rinzin	<a href="mailto:pjrinzin@gmail.com">pjrinzin@gmail.com</a>	17601963/7 7719442	
4	<b>BH-04</b>	Rinzing Financial Group, Phendey Lam, Thimphu	4	Ms. Tashi Rinzing Schmidt	<a href="mailto:tashi@rinzingfinancial.com">tashi@rinzingfinancial.com</a>	77653070	<a href="#">Rinzing Financial Group</a>
5	<b>BH-05</b>	Tshechu & Associates Olakha, Near Chang Rigphel School. Thimphu	3	Mr. Tshechu	<a href="mailto:thriechu@gmail.com">thriechu@gmail.com</a>	16932811	<a href="#">Tshechu &amp; Associates</a>

Firms based in Kolkata							
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details		Firm profile
					E-mail ID	Phone #	
1	<b>KK-01</b>	<b>Agrawal Subodh &amp; Co.</b> Chartered Accountants 301, Victory House, 3rd Floor Ganesh Chandra Avenue Kolkata - 700 013	10	Mr. Subodh Kumar Agarwal - 9830022848	<a href="mailto:subodhka@yahoo.com">subodhka@yahoo.com</a> <a href="mailto:subodhka@gmail.com">subodhka@gmail.com</a>	22259430 22259431 22259432	<a href="#">Agrawal Subodh &amp; Co.</a>
2	<b>KK-02</b>	<b>B K Sharma &amp; Associates</b> Chartered Accountants Rampuria Chambers 10 Clive Row, 1st Floor Kolkata 700 001	2	Mr. B K Sharma 981161660 Anurag Sharma 9903682717 Asha Sharma - 9903245140	<a href="mailto:ca.bksassociates@gmail.com">ca.bksassociates@gmail.com</a> <a href="mailto:ca.anuragsharma@hotmail.com">ca.anuragsharma@hotmail.com</a>	46010890	
3	<b>KK-03</b>	<b>B M Chatrath &amp; Co. LLP</b> Chartered Accountants 21 Hemanta Basu Sarani, Centre Point, 4th Floor, Room No. 440 Kolkata - 700 001	17	Mr. P R Paul – 9830146582  Mr. S Sarkar - 9830820090	<a href="mailto:bmccal@bmchatrath.in">bmccal@bmchatrath.in</a> <a href="mailto:cassarkar@gmail.com">cassarkar@gmail.com</a>	22484575 22486810	<a href="#">BM Chatrath &amp; Co. LLP</a>
4	<b>KK-04</b>	<b>BSR &amp; Co. LLP,</b> Chartered Accountants, Godrej Waterside, Unit No. 603 & 604, 6th Floor, Tower 1, Plot No. 5, Block – DP, Sector V, Salt Lake, Kolkata 700 091		Mr. Jayanta Mukhopadhyay 9051339888	<a href="mailto:jayanta@bsraffiliates.com">jayanta@bsraffiliates.com</a>	4403418544 034000	<a href="#">BSR &amp; Co. LLP</a>
5	<b>KK-05</b>	<b>Burman Singh &amp; Associates</b> Chartered Accountants 30, Ganesh Chandra Avenue, 2nd Floor, Flat No. 6 Kolkata - 700 013	7	Ram Nath Singh 9831027445	<a href="mailto:carnsingh@gmail.com">carnsingh@gmail.com</a> <a href="mailto:dburman60739@gmail.com">dburman60739@gmail.com</a> <a href="mailto:spghosh12849@gmail.com">spghosh12849@gmail.com</a>	40066018	<a href="#">Burman Singh &amp; Associates</a>

6	<b>KK-06</b>	<b>C K Prusty &amp; Associates</b> Chartered Accountants " NETAJI SUBHAS VILLA" 18, Karunamoyee Ghat Road, Flat – 3C, 3rd Floor, Kolkata - 700082	20	Mr. Alope Roy 9433023076 Kingsuk Datta 9433012581	<a href="mailto:kannan.t@caprusty.com">kannan.t@caprusty.com</a> <a href="mailto:calkannan@gmail.com">calkannan@gmail.com</a>	2420248732 498437	<a href="#">CK Prusty &amp; Associates</a>
7	<b>KK-07</b>	<b>Chunder Khator &amp; Associates</b> Chartered Accountants 10A, British Indian Street, Ground Floor, Kolkata – 700 069	11	Suvendu Chunder 9830086986	<a href="mailto:suvendu.chunder@ckaca.net">suvendu.chunder@ckaca.net</a> t/ <a href="mailto:chunderkhator@ckaca.net">chunderkhator@ckaca.net</a> t	68888901 68888902	<a href="#">Chunder Khator &amp; Associates</a>
8	<b>KK-08</b>	<b>De &amp; Bose</b> Chartered Accountants 8/2 Kiran Shankar Roy Road, 2nd floor, Rooms No. 1 & 18, Kolkata 700 001		Mr. Subrata De 9831005582 Mr. Tarit Dasgupta 9831280873	<a href="mailto:desubrata@rediffmail.com">desubrata@rediffmail.com</a>  <a href="mailto:deanbose1956@gmail.com">deanbose1956@gmail.com</a>	22485039 40056305	<a href="#">De &amp; Bose</a>
9	<b>KK-09</b>	<b>Deloitte Haskins &amp; Sells</b> Chartered Accountants Bengal Intelligent Park Building Omega, Block EP & GP, Sector V, Salt Lake, Electronic Complex Kolkata 700 091	15	A Bhattacharya 9830044504	<a href="mailto:abhattacharyaa@deloitte.com">abhattacharyaa@deloitte.com</a>	66121010 44221010	<a href="#">Deloitte Haskins &amp; Sells</a>
10	<b>KK-10</b>	<b>Dutta Ghosh &amp; Associates</b> Chartered Accountants 4, Ripon Street, 2nd Floor Kolkata - 700 016	6	Mr. Dipak Kumr Dutta 9831034000 Mr. Sandip Dey 9830309933	<a href="mailto:duttaghosh.associates@gmail.com">duttaghosh.associates@gmail.com</a> <a href="mailto:dipakdutta@duttaghoshassociates.com">dipakdutta@duttaghoshassociates.com</a> <a href="mailto:duttadipak1@gmail.com">duttadipak1@gmail.com</a>	22293950 22297940	<a href="#">Dutta Ghosh &amp; Associates</a>
11	<b>KK-11</b>	<b>Ghosh &amp; Associates</b> Chartered Accountants CB-108 Salt Lake, Sector- 1, Kolkata 700 064	7	P P Ghosh 9748711022/ 9433011022	<a href="mailto:ppghosh@ghoshandassociates.in">ppghosh@ghoshandassociates.in</a> <a href="mailto:ghoshandassociatesca@gmail.com">ghoshandassociatesca@gmail.com</a>	23628870 23648215	<a href="#">Ghosh &amp; Associates</a>

12	<b>KK-12</b>	<b>Gujrani &amp; Co.</b> Chartered Accountants 42A C R Avenue, 3rd Floor Near Yogayog Bhawan Kolkata 700 012	9	Mr. Vikash Kr. Surana 9831093750 Mr. Rakesh Kr. Gujrani 9831318182	<a href="mailto:gujranico_ca@hotmail.com">gujranico_ca@hotmail.com</a>	22121594 22121595 22121596	<a href="#">Gujrani &amp; Co.</a>
13	<b>KK-13</b>	<b>Gupta &amp; Co.,</b> Chartered Accountants 30B, Suhasini Ganguly Sarani (Suburban School Road) First Floor, Bhowanipore KOLKATA-700 025.	5		<a href="mailto:guptaco55@hotmail.com">guptaco55@hotmail.com</a>	Tel: (033) 2454-6024 2454-6026 2454-6027 Fax:(91) (033) 2454-6025	<a href="#">Gupta &amp; Co.</a>
14	<b>KK-14</b>	<b>K Prasad &amp; Company</b> Chartered Accountants 24, R N Mukherjee Road Kolkata - 700 001	3	Rajesh Jalan - 9831092982	<a href="mailto:kr12@kprasad.in">kr12@kprasad.in</a>	2248026822 4846542248 6667	<a href="#">K Prasad &amp; Co.</a>
15	<b>KK-15</b>	<b>KASG &amp; Co.</b> Chartered Accountants Suite No. 5C, 5th Floor Gajraj Signature 5A, Sadananda Road Near Hazra Crossing Kolkata -700 026	11	Bharat Goel 9836751088 R K Agarwal 7004043404	<a href="mailto:bharatgoel@kasgca.com">bharatgoel@kasgca.com</a> <a href="mailto:rkagarwalfca@gmail.com">rkagarwalfca@gmail.com</a>	40068520	
16	<b>KK-16</b>	<b>KGRS &amp; Co.</b> Chartered Accountants 11Chatterjee International C12entre, Flat No-13A, 33A, J L Nehru Road; Koltata- 700071. West Bengal; India	9	Mr. Kanchan Dutta (M)-9007064061	<a href="mailto:kanchan@kgrs.in">kanchan@kgrs.in</a>	40056188	<a href="#">KGRS &amp; Co.</a>
17	<b>KK-17</b>	<b>M P Sureka &amp; Co.</b> Chartered Accountants 32 Ezra Street Room 653, 6th Floor Kolkata 700 001	7	Mr. Madhav Sureka 9830049468 Mr. Mazhar Bhati 9831752820	<a href="mailto:surekam@vsnl.com">surekam@vsnl.com</a> <a href="mailto:admin@mpsurekaco.com">admin@mpsurekaco.com</a>	40654129	<a href="#">M P Sureka &amp; Co.</a>

18	<b>KK-18</b>	<b>Maheshwari &amp; Associates</b> Chartered Accountants 6A, "GEETANJALI" 8B, Middleton street Kolkata - 700 071	10	Mr. P K Roy and Mr. Jahar Bhowmik  +91 9830337004	<a href="mailto:kolkata@maheshwariassociates.com">kolkata@maheshwariassociates.com</a> <a href="mailto:pkrc@maheshwariassociates.com">pkrc@maheshwariassociates.com</a>	2229893622 296758	<a href="#">Maneshwari &amp; Associates</a>
19	<b>KK-19</b>	<b>Mitra Roy Datta</b> Chartered Accountants 11C Raja Basanta Roy Road Kolkata - 700 026	10	Mr. Alope Roy 9433023076 Kingsuk Datta 9433012581	<a href="mailto:mitraroydatta@gmail.com">mitraroydatta@gmail.com</a> <a href="mailto:mrdcas@cal3.vsbl.net.in">mrdcas@cal3.vsbl.net.in</a>	40613065	<a href="#">Mitra Roy Datta</a>
20	<b>KK-20</b>	<b>Mookherji Biswas &amp; Pathak</b> Chartered Accountants 5 & 6 Fancy lane, 5th Floor Kolkata - 700 001	9	Mr. Abhijit Pathak 9433037066 Mr. Sudersan Mukherjee 9433037064	<a href="mailto:abhijit@mbpkol.com">abhijit@mbpkol.com</a> <a href="mailto:sudersan@mbpkol.com">sudersan@mbpkol.com</a> <a href="mailto:sudersanmukherjee@gmail.com">sudersanmukherjee@gmail.com</a>	22481733 22438542 22421789	<a href="#">Mookherji Biswas &amp; Pathak</a>
21	<b>KK-21</b>	<b>N C Mitra &amp; Co.</b> Chartered Accountants Room Nos. 23 & 28 10 Old Post Office Street Kolkata 700 001	7	Mr. U K Basu 9831987932	<a href="mailto:ujwalkbasu@yahoo.com">ujwalkbasu@yahoo.com</a> <a href="mailto:ncmitraco@rediffmail.com">ncmitraco@rediffmail.com</a>	6451980622 4866452243 9101	<a href="#">N C Mitra &amp; Co.</a>
22	<b>KK-22</b>	<b>Nag &amp; Associates</b> Chartered Accountants C/52 Ground Floor, Baramunda Housing Board Colony (HIG) Bhubaneswar, PIN - 751 003, Odisha, India	12	Mr. Indranath Nag 9433013252	<a href="mailto:nagandassociates@gmail.com">nagandassociates@gmail.com</a> <a href="mailto:nagandassociates@yahoo.com">nagandassociates@yahoo.com</a>	22125217 22127008	<a href="#">Nag &amp; Associates</a>
23	<b>KK-23</b>	<b>Nundi &amp; Associates</b> 7C, Kiran Shankar Roy Road, Hastings Chambers, 3rd Floor, Kolkata- 700001, INDIA	10	M. Nandi 9433009144 B. N. Pal 9830804344	<a href="mailto:nundi1975@gmail.com">nundi1975@gmail.com</a> / <a href="mailto:nuandiitax@gmail.com">nuandiitax@gmail.com</a>	2230251640 708100	<a href="#">Nundi &amp; Associates</a>

24	<b>KK-24</b>	<b>Raj Kumar Kothari &amp; Co.</b> Chartered Accountant 32, Ezra Street, 4th Floor, Suite # 403, Kolkata - 700 001	6	RAJ KUMAR KOTHARI 9831079963	<a href="mailto:rkothari@cal3.vsnl.net.in">rkothari@cal3.vsnl.net.in</a> <a href="mailto:ca.rkothari@gmail.com">ca.rkothari@gmail.com</a>	033 2235 0677 / 033 2234 1478	<a href="#">RKK &amp; Co. Profile</a>
25	<b>KK-25</b>	<b>Ray &amp; Co.</b> Chartered Accountants Shakespeare Court 21A Shakespeare Sarani, Flat 8C, 8th Floor Kolkata 700 017	12	Mr. Subrata Roy 8697735000	<a href="mailto:caskroy@gmail.com">caskroy@gmail.com</a> <a href="mailto:casoumiroy@gmail.com">casoumiroy@gmail.com</a>	8697735000 9831004140	<a href="#">Ray &amp; Co.</a>
26	<b>KK-26</b>	<b>Ray &amp; Ray</b> Chartered Accountants, Webel Bhawan, Block-EP & GP, Ground Floor, Sector-v, Salk Lake, Kolkata - 700 091	17	Mr. R N Roy 09830046973 Amitava Chowdhury - 09831158989	<a href="mailto:raynray@vsnl.com">raynray@vsnl.com</a> <a href="mailto:raynray@airtelmail.in">raynray@airtelmail.in</a>	4064810781 08/8109	<a href="#">Ray &amp; Ray</a>
27	<b>KK-27</b>	<b>S R I ASSOCIATES</b> Chartered Accountants 'Central Plaza' 3rd Floor, 41, B. B. Ganguly Street, Kolkata – 700012.	9	Ismat Pasha Mobile No. : 933181589	<a href="mailto:sasso@cal2.vsnl.net.in">sasso@cal2.vsnl.net.in</a> <a href="mailto:associates.sri2010@gmail.com">associates.sri2010@gmail.com</a>	(091-33) 4066-1174	<a href="#">S R I Associates</a>
28	<b>KK-28</b>	<b>S Guha &amp; associates</b> Chartered Accountants CJ-19, Sector-II, Salt Lake, Dist-North 24 Pgs Kolkata-700 091	8	Sumantra Guha 9831015331	<a href="mailto:sguhaassociates@gmail.com">sguhaassociates@gmail.com</a> <a href="mailto:ca.sumantraguha@gmail.com">ca.sumantraguha@gmail.com</a>	2360968623 506991	<a href="#">S Guha &amp; Associates</a>
29	<b>KK-29</b>	<b>S Jaykishan</b> Chartered Accountants 12 Ho Chi Minh Sarani Suite 2D,2E,2F, 2nd Floor Kolkata 700 071	16	Mr. S Chatterjee 9831001140	<a href="mailto:schatterjee1975@gmail.com">schatterjee1975@gmail.com</a> <a href="mailto:info@sjaykishan.com">info@sjaykishan.com</a>	40035801	<a href="#">S Jaykishan</a>
30	<b>KK-30</b>	<b>S N Mukherji &amp; Co.</b> Chartered Accountants 1B Old Post Office Street	9	Mr. Sudip Kr. Mukherji 9831089590 Mr. Swapan K	<a href="mailto:snm_calcutta@hotmail.com">snm_calcutta@hotmail.com</a> <a href="mailto:m_snmukherji@vsnl.net">m_snmukherji@vsnl.net</a>	22481726	<a href="#">S N Mukherji &amp; Co.</a>



		3rd Floor Emerald House Kolkata - 700 001		Bhattacharyya 9433050861			
31	<b>KK-31</b>	<b>S Patodia &amp; Associates</b> Chartered Accountants Diamond Arcade, 68 Jessore Road Room No. 219 Kolkata - 700 055	3	Mr. Satish Patodia 9331045679 8910482744	<a href="mailto:spaindia@yahoo.com">spaindia@yahoo.com</a>	25741641 66202231	<a href="#">S Patodia &amp; Associates</a>
32	<b>KK-32</b>	<b>SBA Associates,</b> Chartered Accountants 27, Mirza Galib Street, s" Floor, Kolkata -700016	8	Mr. Sarthak Kumar Majumdar 9830299826 Mr. Sumit Basu- 9831046885	<a href="mailto:sbaassociates1@gmail.com">sbaassociates1@gmail.com</a> <a href="mailto:sbaaudit@dataone.in">sbaaudit@dataone.in</a>	(033) 2252- 0049/6704/1 170	<a href="#">SBA Associates</a>
33	<b>KK-33</b>	<b>Singhi &amp; Co.</b> Chartered Accountants 161, Sarat Bose Road, Kolkata - 700 026	24	Aditya Singhi 98304 55666	<a href="mailto:aditya@singhico.com">aditya@singhico.com</a>	24196000 98362 33222	
34	<b>KK-34</b>	<b>Span &amp; Associates</b> Chartered Accountants 14/28 Golf Club Road Ground Floor Kolkata - 700 033	10	S K Basu 9830251048	<a href="mailto:sga1969@dataone.in">sga1969@dataone.in</a> <a href="mailto:sg_associates@vsnl.net">sg_associates@vsnl.net</a>	24235086/ 87/99/24235 104	<a href="#">Span &amp; Associates</a>
35	<b>KK-35</b>	<b>T K Ghose &amp; Co.</b> Chartered Accountants 6 Kiran Shankar Roy Road 1st Floor Kolkata - 700 001	6	Mr. Gaurav Basu 9163363161	<a href="mailto:gaurab@tkg.co.in">gaurab@tkg.co.in</a> <a href="mailto:info@tkg.co.in">info@tkg.co.in</a>	6450814840 6681452213 0200	<a href="#">T K Ghose &amp; Co.</a>
36	<b>KK-36</b>	<b>A N Chatterjee &amp; Co.</b> Chartered Accountants 41A, Townshend Road Kolkata - 700 025	4	Mobile 9830030849 Phone 033 24190350	<a href="mailto:anchat74@yahoo.com">anchat74@yahoo.com</a> / <a href="mailto:anchat74@gmail.com">anchat74@gmail.com</a>	24190350 / 9830030849	<a href="#">A N Chatterjee &amp; Co.</a>

Firms based in Jharkhand							
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details		Firm profile
					E-mail ID	Phone #	
1	JK-01	<b>D N Dokania &amp; Associates</b> Chartered	14	D N Dokania 9431158508	<a href="mailto:cadndaudit@yahoo.com">cadndaudit@yahoo.com</a>	2300050	<a href="#">D N Dokania &amp; Associates</a>

		Accountants 103A, 1st Floor, Shanti Bhawan, Bank More, Dhanbad - 826 001, Jharkhand		Naman Dokania 9973795695			
<b>Firms based in Chennai</b>							
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details		Firm profile
					E-mail ID	Phone #	
1	CH-01	<b>ASA &amp; Associates LLP</b> Chartered Accountants UNIT 709 & 710, 7TH Floor, 'BETA Wing', Raheja Towers New No. 177, Annasalai, Chennai 600 002	22	Mr. D.K Giridharan 9840082912  K Venkatraman	<a href="mailto:dk.giri@asa.in">dk.giri@asa.in</a>  <a href="mailto:k.venkat@asa.in">k.venkat@asa.in</a>	49048200 49048201 49048202 49048203	
2	CH-02	<b>Kalyanasundaram &amp; Associates</b> Chartered Accountants 31/14, Krishnaswamy Avenue, Luz, Mylapore, Chennai 600 004	6	K Kalyanasundaram - 9841088390	<a href="mailto:kalyan@ksaca.com">kalyan@ksaca.com</a>	24988849 24671015	<a href="#">Kalyanasundaram &amp; Associates</a>
3	CH-03	<b>N.C. Rajagopal &amp; Co.,</b> Chartered Accountants 22, Krishnaswamy Avenue, Luz Church Road, Mylapore, Chennai 600 004	9	Mr. V. Chandrasekaran 9444022843	<a href="mailto:ncrajagopal@gmail.com">ncrajagopal@gmail.com</a>	24991095 24993056 24991569	
4	CH-04	<b>R Subramanian &amp; Co.,</b> Chartered Accountants No. 6, Krishnaswamy Avenue, Luz Church Road, Mylapore Chennai 600 004	14	Mr. R. Subramanian 9840922614 Mr. A. Ganesan 9840033336 Mr. R. Prakash 9840922616	<a href="mailto:rs@rscompany.co.in">rs@rscompany.co.in</a> <a href="mailto:admin@rscompany.co.in">admin@rscompany.co.in</a>	24992261 24991347 24994231	<a href="#">R Subramanian &amp; Co</a>

5	<b>CH-05</b>	<b>PKF Sridhar &amp; Santhanam LLP</b> Chartered Accountants KRD GEE GEE Crystal, 7th Floor 91-92, Dr. Radha Krishnan Salai Mylapore Chennai - 600 004	21	T V Balasubramanian 9940082431 Manigandan K. 9999947634	<a href="mailto:tvbalu@pkfindia.in">tvbalu@pkfindia.in</a> <a href="mailto:manigandan@pkfindia.in">manigandan@pkfindia.in</a> <a href="mailto:admin@pkfindia.in">admin@pkfindia.in</a>	28112985	<a href="#">PKF Sridhar &amp; Santhanam LLP</a>
6	<b>CH-06</b>	<b>Yoganandh &amp; Ram LLP</b> Chartered Accountant No. 12, 12th Cross Street Dhandeeswaram Nagar Velachery, Chennai - 600 042	8	Mr. T Manoj Kumar Jain 9940156515	<a href="mailto:reachus@yandr.in">reachus@yandr.in</a> <a href="mailto:hq@yandr.in">hq@yandr.in</a> <a href="mailto:manoj@yandr.in">manoj@yandr.in</a>	22432030	

Firms based in Delhi							
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details		Firm profile
					E-mail ID	Phone #	
1	<b>DL-01</b>	<b>Bansal &amp; Co.,</b> Chartered Accountants, A-6, Maharani Bagh, New Delhi 110 065	10	Mr. S.K. Bansal 9811151506 Mr. D.S. Rawat 9811151506	<a href="mailto:info@bansalco.com">info@bansalco.com</a> <a href="mailto:skb@bansalco.com">skb@bansalco.com</a> <a href="mailto:carawatds@gmail.com">carawatds@gmail.com</a>	41626470 41626471	<a href="#">Bansal &amp; Co.</a>
2	<b>DL-02</b>	<b>Dass Gupta &amp; Associates,</b> Chartered Accountants, NDG Centre, B-4, Gulmohar Park, New Delhi 110 049	11	Mr. Naveen N. D. Gupta 9810689998  Mr. Raaja Jindal 9999960444	<a href="mailto:admin@dassgupta.com">admin@dassgupta.com</a> <a href="mailto:naveen@dassgupta.com">naveen@dassgupta.com</a> <a href="mailto:raaja@dassgupta.in">raaja@dassgupta.in</a>	46038765 41644441 46111000	
3	<b>DL-03</b>	<b>Doogar &amp; Associates,</b> Chartered Accountants, 13, Community Centre, East of Kailash, New Delhi 110 065	10	Mr. Mukesh Goyal 9811083219	<a href="mailto:doogarco@hotmail.com">doogarco@hotmail.com</a>	41621352 26419079 26218274	<a href="#">Doogar &amp; Associates</a>
4	<b>DL-04</b>	<b>Gainender &amp; Associates</b> Plot 6, Site No. 21 Geeta Mandir Marg	9	Ms. Manju Agrawal 9810555448	<a href="mailto:gka_ma@yahoo.com">gka_ma@yahoo.com</a>	28743942 42412008	

		New Delhi 110 060					
5	<b>DL-05</b>	<b>GSA &amp; Associates</b> 16 DDA Flat Panchsheel Shivalik Mor Near Malviya Nagar New Delhi 110 017	12	Mr. Amarjit Chopra 9810100299	<a href="mailto:ajc@gsa.net.in">ajc@gsa.net.in</a>	32099205 32099207	<a href="#">GSA &amp; Associate</a>
6	<b>DL-06</b>	<b>M/s Jain Mittal Chaudhary &amp; Associates</b> 29/6, Basement, Nagia Park Circle, Shakti Nagar Delhi 110 007	6	Mr. Jatin Chaudhary 9810457926	<a href="mailto:jmcdel@gmail.com">jmcdel@gmail.com</a>	45679798 23849796	<a href="#">Jain Mittal Chaudhary &amp; Associates</a>
7	<b>DL-07</b>	<b>K R A &amp; Co.</b> H-1/208, Garg Tower Netaji Subhash Place, Pitampura Delhi 110 034	9	Mr. Rajat Goyal 9212767060 Mr. Kapil Garg 9818405775	<a href="mailto:rajat.kraindia@gmail.com">rajat.kraindia@gmail.com</a>	47082855	<a href="#">K R A &amp; Co.</a>
8	<b>DL-08</b>	<b>Prem Gupta &amp; Co.</b> 4, Shivaji Marg Najafgarg Road New Delhi 110 015	12	Mr. Prem Behari Gupta 9810137909	<a href="mailto:office@pguptaco.com">office@pguptaco.com</a> <a href="mailto:pguptaco@yahoo.co.in">pguptaco@yahoo.co.in</a>	25422417 45070187	<a href="#">Prem Gupta &amp; Co.</a>
9	<b>DL-09</b>	<b>S.C. Vasudeva &amp; Co.</b> Chartered Accountants B-41, Panchsheel Enclave New Delhi 110 017	8	Sanjay Vasudeva 9811153837	<a href="mailto:info@scvasudeva.com">info@scvasudeva.com</a>	26499111 26499222 26499555	<a href="#">S.C. Vasudeva &amp; Co.</a>
10	<b>DL-10</b>	<b>SKAA &amp; Associates</b> Chartered Accountants W-1/2, DLF City, Phase-III, Gurgaon - 122 002, Haryana 0124- 4005001	8	Mr. Abhishek Agarwal 9910885508	<a href="mailto:aba@kkcap.com">aba@kkcap.com</a>	4005001	<a href="#">SKAA &amp; Associates</a>
11	<b>DL-11</b>	<b>S.K. Mittal &amp; Co.,</b> Chartered Accountants, Mittal House, E-29, South Extension Part-II, New Delhi 110049	11	Mr. S. K. Mittal 9810002943 Mr. Gaurav Mittal 9810750666	<a href="mailto:skmittalca@yahoo.co.in">skmittalca@yahoo.co.in</a> <a href="mailto:ksmittal@skmittal.co.in">ksmittal@skmittal.co.in</a> <a href="mailto:gaurav@skmittal.co.in">gaurav@skmittal.co.in</a>	26258517 41640694 24502872	<a href="#">S.K. Mittal &amp; Co.</a>
12	<b>DL-12</b>	<b>S.P. Chopra &amp; Co.</b> Chartered Accountants 31-F, Connaught Place	12	Mr. Sanjiv Gupta 9811023500	<a href="mailto:sanjiv1959@gmail.com">sanjiv1959@gmail.com</a> <a href="mailto:spc1949@spchopra.in">spc1949@spchopra.in</a> <a href="mailto:pawa.spc@gmail.com">pawa.spc@gmail.com</a>	23313495 23313496 23313497	<a href="#">S.P. Chopra &amp; Co.</a>

		New Delhi 110 001					
13	<b>DL-13</b>	<b>T. R. Chadha &amp; Co.,</b> Chartered Accountants, B-30, Connaught Place, 1 <sup>st</sup> Floor Kuthiala Building New Delhi 110 001	10	Mr. Sumant Chadha 9810010841  Mr. Vikram Gera 9810253570	<a href="mailto:sumant@trchadha.com">sumant@trchadha.com</a> <a href="mailto:vikramgera@trchadha.com">vikramgera@trchadha.com</a>	43259900	<a href="#">T. R. Chadha &amp; Co</a>
14	<b>DL-14</b>	<b>UCC &amp; Associates LLP</b> Chartered Accountants 1315, Ansal Tower 38, Nehru Place New Delhi 110 019	7	Umesh Chand Goyal - 9810044684/ 9910044684	<a href="mailto:info@uccglobal.in">info@uccglobal.in</a>	66624518/51 9, 26287866	<a href="#">UCC &amp; Associates LLP</a>

Firms based in Mumbai							
Sl. No	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the partners interacted with	Contact details		Firm profile
					E-mail ID	Phone #	
1.	<b>MU-01</b>	<b>D.R. Mohnot &amp; Company</b> 702 A Orchid (A Wing), Evershine Park, Off Veera Desai Road, Andheri West Mumbai-400 053	11	Mr. D.R. Mohnot 9828672555 9314885575	<a href="mailto:drmohnot@hotmail.com">drmohnot@hotmail.com</a>	2379413	<a href="#">D.R. Mohnot &amp; Company</a>

Firms based in Siliguri							
Sl. No	Empanelment No.	Name of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details		Firm profile
					Email ID	Phone #	
1	<b>SL-01</b>	<b>A Ghosh &amp; Co.</b> Chartered Accountants Shelcon Plaza Opp. "M" Bazar, 3rd floor, "C" Block, Room no. 13 Sevoke Road Siliguri - 734001	3	Mr. Abhijit Ghosh 9434047738 8768881068	<a href="mailto:abhijitghoshslg@yahoo.co.in">abhijitghoshslg@yahoo.co.in</a> <a href="mailto:aghoshandco@gmail.com">aghoshandco@gmail.com</a>	2525324	<a href="#">A Ghosh &amp; Co.</a>
2	<b>SL-02</b>	<b>Garg Choudhary &amp; Associates</b> Chartered Accountants First Floor Metro Plaza	5	Prasant Agarwalla 9732707000	<a href="mailto:ca.prasant@icai.org">ca.prasant@icai.org</a>	9732707000	<a href="#">Garg Choudhary &amp; Associates</a>

		Station Feeder Road Siliguri- 734005					
3	<b>SL-03</b>	<b>G. Choudhury &amp; Associates,</b> Station Feeder Road, Behind Fire Brigade, Siliguri, 734 005	4	Mr. Gopal Choudhury 9832021115 9733021115	<a href="mailto:gcaslg@hotmail.com">gcaslg@hotmail.com</a>	2501737 2501280	<a href="#">G. Choudhury &amp; Associates</a>
4	<b>SL-04</b>	<b>G.S. Hora &amp; Associates</b> Chartered Accountants 5 <sup>th</sup> Floor, Niladri Shikhar Building, Hill Cart Road Siliguri 734 001	7	Mr. Sarabjit S. Hora 9832492866	<a href="mailto:cagsha@gmail.com">cagsha@gmail.com</a>	2492866 2431693	<a href="#">G.S. Hora &amp; Associates</a>
5	<b>SL-05</b>	<b>P.C.Maskara &amp; Co.,</b> 423/1, Burdwan Road, Beside Silpanchal Bhawan Siliguri 734 005	5	Mr. P.K. Maskara 9832096660	<a href="mailto:efiling@gmail.com">efiling@gmail.com</a>	2504444 2503800	<a href="#">P.C.Maskara &amp; Co.</a>
6	<b>SL-06</b>	<b>R. Bose &amp; Associates,</b> Chartered Accountants, Shantineketan Building, 1 <sup>st</sup> Floor, 91, Bidhan Road, Siliguri 734 001	3	Mr. Deb Narayan 9434053987 Ms. Neha Poddar 9832061623	<a href="mailto:associatesrbose@gmail.com">associatesrbose@gmail.com</a>	2435 217	<a href="#">R. Bose &amp; Associates</a>
7	<b>SL-07</b>	<b>R.N Goyal &amp; Co.</b> M.R Road, Khalpara Siliguri 734 005	10	Mr. Manish Goyal 9434039003 9832062449	<a href="mailto:rnsiliguri@gmail.com">rnsiliguri@gmail.com</a> <a href="mailto:camanish@rnsiliguri.com">camanish@rnsiliguri.com</a>	2503425 2503629 2501486 2566576 2561539	<a href="#">R.N Goyal &amp; Co.</a>

Firms based in Sri Lanka							
Sl. No	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners	Contact Details		Firm profile
					E-mail ID	Phone #	
1	<b>SRL-01</b>	<b>Aiyar and Company</b> "Havelock Central", No 104-4/1, Havelock Road, Colombo 05, Sri Lanka	2	Ruwan Perera +94 777744182	<a href="mailto:aiyar@aiyarca.lk">aiyar@aiyarca.lk</a>	+94 112505516 +94 112505517	

2	<b>SRL-02</b>	<b>BDO Partners, Sri Lanka</b> "Charter House", 65/2, Sir Chittampalam A Gardiner Mawatha, Colombo 2, Sri Lanka	6	R. Vasanthakumar Partner	<a href="mailto:bdopartners@bdo.lk">bdopartners@bdo.lk</a>	+94 112421878	
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## Terms and Conditions of empanelment

### I. For firms of Professional Accountants

The Professional Firms of Accountants empanelled with the Royal Audit Authority (RAA) in accordance with Section 251 of the Companies Act of Bhutan 2016 for conducting the audits of Companies in Bhutan shall be subject to the following terms and conditions:

1. Empanelment shall be valid for a period 01.07.2018 to 30.06.2021;
2. Professional Firms of Accountants shall conduct audits entrusted to them in compliance with the applicable laws, rules and regulations, International Standards on Auditing and in keeping with the requirements of the Companies Act of Bhutan 2016 and any terms of such engagements issued by the Royal Audit Authority;
3. Professional Firms of Accountants shall maintain standards and professionalism as prescribed by their respective Institutes and Accountancy Bodies from where the qualified accountants have been provided with practicing certificates;
4. Professional Firms of Accountants shall not accept appointment as auditors of companies if they have rendered accountancy and other consultancy services during the period of appointment as auditors or in the previous two years in those companies;
5. Professional Firms of Accountants shall ensure that audit teams comprise of members of such qualifications and experience as would be necessary for carrying out quality audit. The firm shall ensure that the audit team ***shall not include more than one article clerk***;
6. Professional Firms of Accountants shall adhere to quality control procedures including supervisory controls and third partner review at all times. The quality control procedures performed for audits shall be documented accordingly;
7. Professional Firms of Accountants shall ensure adherence to the professional code of conduct and ethical rules as prescribed by their respective Institutes and Accountancy Bodies and any other professional code issued by the RAA;
8. Professional Firms of Accountants shall intimate RAA of changes in their constitution within 2<sup>nd</sup> week of January annually or in respect of any material changes(s) at an earlier date not later than 30 days from the date of such changes, whichever is earlier;
9. Professional Firms of Accountants shall intimate RAA of any legal disputes including amongst the partners as soon as such cases are submitted for adjudication;
10. Professional Firms of Accountants appointed as statutory auditors of private companies and public companies (not a government companies) shall inform the RAA of such appointment(s) within 30 days from the date of appointment;
11. Professional Firms of Accountants shall not render any remunerative services including preparation of accounts in a company if they are appointed as statutory auditors of that company for which audit fee is paid to them;



12. If a firm of Professional Accountants happens to be appointed as statutory auditors for more than one company and the audit is conducted at the same time around or immediately after completion of audit of first company involving the same members of the audit team without entailing additional travel, the firm shall charge the travel expenses proportionately to the companies being audited;
13. While making the claims for travel expenses, the train tickets for the travels made by train and boarding pass for travel made by Air in original shall be produced to the companies in case of audit of private companies and to the RAA for audit of government companies;
14. Professional Firms of Accountants shall adhere to the Terms and Conditions of empanelment and appointment as auditors in Bhutan. Any non-compliance to such terms and conditions shall result in issuance of letter of non-compliances and letter of reprimand by the RAA;
15. In case of serious violation of terms and conditions of audit appointment including gross professional misconduct, the firm shall be de-empanelled after serving due show cause notices. Such notice of de-empanelment shall be intimated to the respective institutes and accountancy bodies, and other relevant authorities;
16. The RAA's interpretation of these terms and conditions of empanelment shall be **FINAL & BINDING** and the audit firm shall be removed by RAA after a show cause notice is served as per clause 15 and no further explanations would be entertained from the firm;
17. The Profile of the Professional Firms of Chartered Accountants in PDF format shall be uploaded on the RAA's websites for reference by the companies and for use by the RAA. Wherever available, the link to Firms' websites shall also be created; and
18. The firms appointed as auditors of companies shall file annual declaration with the RAA confirming the compliance to ethical code of conduct and quality control of audits conducted in the manner as prescribed by the RAA. Such declaration shall be made for each audit conducted by the firm based on which an on-site review and verification of such declaration shall be carried out in the Firms' offices as desired by the RAA.

## **II. For Companies incorporated under Companies Act of Kingdom 2016**

1. The Companies shall ensure that provisions pertaining to appointment of auditors as specified in the Companies Act of Bhutan 2016 are complied with;
  2. The Companies shall ensure that the financial statements are compiled and kept ready for audit purposes prior to the dates of visit by the auditors;
  3. The Companies shall ensure that firms who have rendered other professional services during the period or in the previous two years are not appointed as their statutory auditors;
  4. The same auditor shall not be appointed for more than three consecutive financial years, except with the prior written approval of the Royal Audit Authority; and
  5. Besides remuneration for the audit including Out-of-Pocket expenses, the companies shall not entertain any other expenses.
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