

D. N. DOKANIA & ASSOCIATES

Chartered Accountants

www.dndokania.com

GST: 20AABFD3155A1ZG

103A, 1st Floor
Shanti Bhawan, Bank More
Dhanbad – 826001 (Jharkhand)
Mobile: 9431158508, 9973795695
Email: ca@dndokania.com

Date:- 30th October 2024

To,
The Chairman,
RAA Audit Committee,
PO Box: 191,
Kawangjangsa,
Thimpu -11001 (Bhutan)

Sub: Application for Renewal of our firm with the Royal Audit Authority.

Dear Sir,

With reference to your letter No. **RAA/AC-01/2024-25/2977**; dated 27.09.2024, regarding re-empanelment/renewal of firm for Audit of Bhutanese incorporated companies, we enclose herewith the Information Fact Sheet, alongwith the profile of our firm with partners and staff experience.

Moreover, we wish to update that we are the firm with vast experience in the field of Audit such as Statutory Audit, Stock Audits, Internal Audits, forensic Audits, Defence Companies, PSU's & Maharatna Co. totally to 1000 Banks Branches & 500 PSU'S including audit of India's Apex Bank i.e. Reserve Bank of India.

It is requested to kindly consider our profile for re-empanelment/renewal.

Thanking You

Yours faithfully,

For D N DOKANIA & ASSOCIATES
(Chartered Accountants)

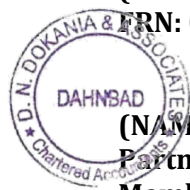
ERN: 050042C

(NAMAN K DOKANIA)

Partner

Membership No. 417251

Contact no. +91 9973795695



D. N. DOKANIA & ASSOCIATES

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Schedule I: Information Fact Sheet

(For new empanelment)

Name of the Firm:	D. N. DOKANIA & ASSOCIATES		
Address:	103A, 1st Floor, Shanti Bhawan, Bank More, Dhanbad - 826001 (Jharkhand)		
Year of Establishment:	1st March, 1985		
Telephone No: +91 9431158508 +91 9973795695	Email Address: ca@dndokania.com		
Fax No: NA	Contact person (with mobile No. only if you wish): D N Dokania (Mob:- +91 9431158508) Naman K Dokania (Mob:- +91 9973795695)		
Empanelment Others:	Consultancy Works (Please tick) Management: Tax: <input checked="" type="checkbox"/> Acts: <input checked="" type="checkbox"/> IT: <input checked="" type="checkbox"/> Accounting Manuals: Other Manuals: Project Appraisals: <input checked="" type="checkbox"/> Others: GST, <input checked="" type="checkbox"/> Litigation (Specify) Knowledge & Expertise (Please tick) <ul style="list-style-type: none">International Standards on Auditing (ISAs): Yes/No<input checked="" type="checkbox"/> International Financial Reporting Standards: Yes/No<input checked="" type="checkbox"/> Bhutanese Accounting Standards; Yes/No		
Comptroller and Auditor General of India (C&AG) Multi-Purpose Empanelment Form (MEF) Reserve Bank of India (RBI) Serious Fraud Investigation Office (SFIO) Bharat Earth Movers Ltd. (BEML) National Thermal Power Corporation Ltd. (NTPC) Steel Authority of India Ltd. (SAIL) Jharkhand Bijli Vitran Nigam Ltd. (JBVNL) Bharat Sanchar Nigam Ltd. (BSNL) Bharat Coking Coal Ltd. (BCCL) HLL LIFE CARE THDC India Limited PowerGrid Corporation of India Limited National Highway Authority of India Limited (NHAI) Maharashtra Power Generation Company Limited (MAHAGENCO) & All Public Sector Banks			
TPN: AABFD3155A (PAN)			
Firm Profile: (Please enclose as per the schedule II)			
B/Sheets (2022 and 2023): Enclosed			
Constitution of Firm (Please tick) Partnership: <input checked="" type="checkbox"/> Proprietorship Others			
General Information			
Staff Strength (Insert numbers)	Size of Firm	Small/Medium/Large	
Partners:	15 (All Chartered Accountants)	Size of Office	Small/Medium/Large
Chartered:	2	Affiliation with Int. Firms	Yes/No
Cost Acct.:	4		
Non-Acct.:	26	Competency to conduct (Please tick)	
Others:	49	Financial Audit: <input checked="" type="checkbox"/>	Other information:
Support:	03	Proprietary Audit: <input checked="" type="checkbox"/>	Ongoing disciplinary action :- No
Total	99	Compliance Audit: <input checked="" type="checkbox"/>	



(Signature)

		Fraud Investigation: ✓	
		Evaluation of Internal Controls: ✓	
Other Information	Already having experience of RAA Audits of Bhutan Registered companies and had already attended Bhutanese Accounting Standards (BAS) Course.	<ul style="list-style-type: none"> • Litigation against Firm • Peer Review • Special achievements/ recognition • International affiliation 	No Yes No No



To be completed by RAA only

General Impressions (meetings)	Poor/Good/Very Good
Descriptive Remarks by member of the Audit Committee of the RAA: Name of the Member:	
Recommended/Not recommended for empanelment	
Remarks by Chairman (Audit Committee)	
Remarks by Hon'ble Auditor General of Bhutan	

Note: Attach separate sheet(s) if necessary.

M/S D. N. DOKANIA & ASSOCIATES
103A, SHANTI BHAWAN, BANK MORE, DHANBAD, JHARKHAND-826001
Balance Sheet as at 31 March 2022

(In Rs)

Particulars	Note	31 March 2022
I. SOURCES OF FUND		
(1) Partners' Fund		
(a) Capital Account	1	99,34,855
Total		99,34,855
(2) Current Liabilities		
(a) Sundry Creditors	2	1,21,021
(b) Government Dues	3	5,55,943
(c) Other Current Liabilities	4	3,363
Total		6,80,327
Total		1,06,15,182
II. APPLICATION OF FUNDS		
(1) Assets		
(a) Fixed Assets		11,09,551
(b) Long Term Loans and Advances	5	9,60,638
Total		20,70,189
(2) Current assets		
(a) Cash and Bank Balance	6	7,17,374
(b) Sundry Debtors	7	64,97,784
(c) Short Term Loans and Advances	8	13,29,835
Total		85,44,993
Total		1,06,15,182

See accompanying notes to the financial statements

As per our report of even date

For M/s MEHARIA GOYAL & ASSOCIATES

Chartered Accountants

Firm's Registration No. 028254C

MEHARIA GOYAL & ASSOCIATES

Ketan Meharla
Ketan Meharla

Partner

Membership No. 303116

PARTNER

UDIN: **22303116AZUKKX9172**

Place: JAMTARA

Date: 27 September 2022

M/s D. N. DOKANIA & ASSOCIATES

Naman K Dokania
NAMAN K DOKANIA

PARTNER

AQBPD8627K

For M/S D. N. DOKANIA & ASSOCIATES

M/s D. N. DOKANIA & ASSOCIATES

D N Dokania
D N DOKANIA

PARTNER

ADVPD6021G

Place: DHANBAD

Date: 27 September 2022

M/S D. N. DOKANIA & ASSOCIATES
103A, SHANTI BHAWAN, BANK MORE, DHANBAD, JHARKHAND-826001
Profit and Loss Account for the year ended 31 March 2022

		(In Rs)
Particulars	Note	31 March 2022
Income		
Revenue from Operations	9	1,37,26,827
Other Income	10	6,739
Total Income		1,37,33,566
Expenses		
Direct Expenses	11	78,83,740
Book Profit before Partners' Interest and Remuneration		58,49,826
Interest on Partners' Capital		13,40,973
Partners' Remuneration		27,93,000
Profit/(Loss) before exceptional and extraordinary items and tax		17,15,853
Exceptional Items		-
Profit/(Loss) before extraordinary items and tax		17,15,853
Extraordinary Items		-
Profit for the period before Tax		17,15,853
Tax Expenses		
Current Tax		-
Profit/(Loss) for the period from continuing operations		17,15,853
Profit/(Loss) from discontinuing operations		-
Tax expense from discontinuing operations		-
Profit/(Loss) from discontinuing operations (after tax)		-
Profit for the period		17,15,853

See accompanying notes to the financial statements

As per our report of even date

For M/s MEHARIA GOYAL & ASSOCIATES

Chartered Accountants

Firm's Registration No. 028254C

MEHARIA GOYAL & ASSOCIATES

Ketan Meharla

Ketan Meharla

Partner

PARTNER

Membership No. 303116

UDIN: **22303116AZUKKX9172**

Place: JAMTARA

Date: 27 September 2022

M/S D. N. DOKANIA & ASSOCIATES

Naman K Dokania

NAMAN K DOKANIA

PARTNER

AQBPD8627K

For M/S D. N. DOKANIA & ASSOCIATES

M/S D. N. DOKANIA & ASSOCIATES

D N Dokania

D N DOKANIA

PARTNER

ADVPD6021G

Place: DHANBAD
Date: 27 September 2022

M/S D. N. DOKANIA & ASSOCIATES

(Address: 103A, SHANTI BHAWAN, BANK MORE, DHANBAD, JHARKHAND-826001)

Balance Sheet as at 31 March 2023

(In Rs)

Particulars	Note	31 March 2023	31 March 2022
I. EQUITY AND LIABILITIES			
(1) Owners' Fund			
(a) Owners Capital Account	2	1,01,44,907	99,34,855
Total		1,01,44,907	99,34,855
(2) Current liabilities			
(a) Trade Payables	3		
- Due to Micro, Small and Medium Enterprises		-	-
- Due to Others		7,141	1,21,021
(b) Other Current Liabilities	4	3,66,378	5,59,306
Total		3,73,519	6,80,327
Total Equity and Liabilities		1,05,18,426	1,06,15,182
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	5	17,53,462	11,09,551
(b) Long term Loans and Advances	6	-	5,85,942
(c) Other Non-current Assets	7	3,74,846	3,74,696
Total		21,28,308	20,70,189
(2) Current assets			
(a) Trade Receivables	8	58,66,152	64,97,784
(b) Cash and cash equivalents	9	10,40,081	7,17,374
(c) Short-term Loans and Advances	10	14,83,885	13,29,835
Total		83,90,118	85,44,993
Total Assets		1,05,18,426	1,06,15,182

See accompanying notes which form part of the financial statements

As per our report of even date

For M/s MEHARIA GOYAL & ASSOCIATES

Chartered Accountants

Firm's Registration No. 028254C

MEHARIA GOYAL & ASSOCIATES**M/s. D. N. DOKANIA & ASSOCIATES***Ketan Meharia*

Ketan Meharia

Partner

PARTNER

Membership No. 303116

UDIN: 23303116BGZIFK4617

Place: JAMTARA

Date: 23 September 2023

D N DOKANIA

D N DOKANIA

PARTNER

ADVDP6021G

For M/S D. N. DOKANIA & ASSOCIATES**M/s. D. N. DOKANIA & ASSOCIATES***Naman K Dokania*
PARTNER

NAMAN K DOKANIA

PARTNER

AQBPD8627K

Place: DHANBAD

Date: 23 September 2023

M/S D. N. DOKANIA & ASSOCIATES
(Address: 103A, SHANTI BHAWAN, BANK MORE, DHANBAD, JHARKHAND-826001)
Statement of Profit and loss for the year ended 31 March 2023

(In Rs)

Particulars	Note	31 March 2023	31 March 2022
Revenue from Operations	11	1,44,69,568	1,37,26,827
Other Income	12	47,072	6,739
Total Income		1,45,16,640	1,37,33,566
Expenses			
Employee Benefit Expenses	13	63,48,259	52,78,637
Finance Costs	14	14,55,033	13,40,973
Depreciation and Amortization Expenses	15	3,91,114	2,40,595
Other Expenses	16	15,78,987	23,64,508
Total expenses		97,73,393	92,24,713
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		47,43,247	45,08,853
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		47,43,247	45,08,853
Extraordinary Item		-	-
Profit/(Loss) before Partners' Remuneration and Tax		47,43,247	45,08,853
Partners' Remuneration		29,34,000	27,93,000
Profit/(Loss) before Tax		18,09,247	17,15,853
Tax Expenses			
Profit/(Loss) for the period		18,09,247	17,15,853

See accompanying notes which form part of the financial statements

As per our report of even date

For M/s MEHARIA GOYAL & ASSOCIATES

Chartered Accountants

Firm's Registration No. 028254C

MEHARIA GOYAL & ASSOCIATES

Ketan Meharia

PARTNER

Partner

Membership No. 303116

M/s. D. N. DOKANIA & ASSOCIATES

[Signature]

PARTNER

D N DOKANIA

PARTNER

ADVPD6021G

For M/S D. N. DOKANIA & ASSOCIATES

M/s. D. N. DOKANIA & ASSOCIATES

[Signature]

PARTNER

NAMAN K DOKANIA

PARTNER

AQBPD8627K

Place: JAMTARA

Date: 23 September 2023

UDIN:- 23303116 BGZIFK4617

Place: DHANBAD

Date: 23 September 2023

FIRM OVERVIEW

INTRODUCTION

D. N. Dokania & Associates, established in 1985, is a leading Chartered Accountants firm headquartered in Dhanbad, Jharkhand. With nearly four decades of experience, the firm has built a solid reputation for providing a comprehensive range of financial, auditing, and consulting services. What began as a modest practice under the leadership of **D. N. Dokania** has today grown into a respected firm with national and international reach, recognized for its expertise, professionalism, and client-focused approach.

History:

The firm's journey began on **March 1, 1985**, with a commitment to delivering high-quality financial services to businesses and public sector entities. Over the years, D. N. Dokania & Associates has expanded its service portfolio, diversified its client base, and established itself as a trusted partner for organizations across various industries. The firm's growth has been driven by its adaptability to evolving regulatory landscapes, its ability to cater to complex client needs, and its unwavering focus on ethical practices.

From handling the audits of major Public Sector Undertakings (PSUs) like **Bharat Coking Coal Ltd.**, **Life Insurance Corporation of India (LIC)**, and **NTPC Ltd.**, to offering forensic audits for institutions like the **Securities Exchange Board of India (SEBI)**, D. N. Dokania & Associates has consistently proven its expertise in complex auditing and advisory engagements. The firm's strong foundation and robust growth have allowed it to extend its services beyond India, including working with international clients in Bhutan through the **Royal Audit Authority (RAA)**.

Mission:

At D. N. Dokania & Associates, the mission is simple yet profound: **to empower businesses and public institutions with financial transparency and expert advisory services that ensure their long-term success and stability**. The firm is committed to delivering solutions that are rooted in integrity, precision, and client satisfaction. Every engagement is approached with the same dedication to excellence, whether it's a statutory audit, tax advisory, or financial consulting service. The firm's mission underscores its belief in building long-term relationships, where client trust is earned through ethical practices, innovation, and meticulous attention to detail.

Vision:

The firm envisions itself as a **trusted leader in the financial services industry**, known for driving value, fostering transparency, and setting benchmarks in client service. The vision of D. N. Dokania & Associates is to continually evolve in response to market changes and client needs while maintaining its core values of professionalism, integrity, and quality. The firm aspires to be a global player, expanding its presence internationally while remaining firmly grounded in the principles of ethical business practices and unparalleled client service.

Values:

At the heart of D. N. Dokania & Associates are its core values, which guide every decision, service, and client interaction:

- **Integrity:** Acting with honesty, fairness, and accountability in all engagements.
- **Professionalism:** Upholding the highest standards of competence and diligence in every service offered.

- **Client-Centric Approach:** Putting the client's needs at the forefront and offering tailored solutions that meet their specific challenges.
- **Excellence in Service:** Striving for continuous improvement and delivering services that exceed expectations.
- **Innovation:** Embracing new technologies, methodologies, and perspectives to provide forward-thinking solutions.

Commitment to Quality and Client Service:

D. N. Dokania & Associates takes immense pride in its **uncompromising commitment to quality**. The firm believes that quality is the cornerstone of long-term success for both the firm and its clients. With a rigorous approach to auditing, accounting, and advisory services, D. N. Dokania & Associates adheres to the most stringent standards of regulatory compliance and best practices. The firm's focus on continuous learning and professional development ensures that its team of professionals remains at the cutting edge of industry trends and regulatory changes.

The firm is equally dedicated to delivering exceptional client service. At D. N. Dokania & Associates, every client is treated as a partner, and the firm's goal is to support them in navigating the complexities of the financial and regulatory environment. Whether advising on tax strategy, conducting a statutory audit, or providing forensic audit services, the firm ensures that clients receive solutions that are practical, insightful, and aligned with their long-term goals.

In summary, **D. N. Dokania & Associates** is a firm that prides itself on its rich history, unwavering mission to provide financial clarity, and vision for future growth, all while adhering to the highest standards of integrity and client service. This holistic approach has cemented the firm's status as a leader in the financial services industry,

continually driving value and fostering trust with clients across the globe.

FOUNDING & ESTABLISHMENT

D. N. Dokania & Associates was founded on **March 1, 1985** by **D. N. Dokania**, a visionary Chartered Accountant with a passion for financial integrity and client-focused services. What began as a small, yet ambitious accounting firm in Dhanbad, Jharkhand, quickly evolved into a respected name in the industry, known for delivering high-quality audit, taxation, and financial advisory services to a wide array of clients. From its inception, the firm has been driven by the belief that financial transparency and ethical practices are the cornerstones of business success.

Early Years and Vision:

The firm's early days were marked by a focus on providing tailored auditing and tax services to small and medium-sized enterprises. As the regulatory environment grew more complex, the firm's founder recognized the need to expand its capabilities to cater to a broader range of sectors and services. The firm's reputation for **precision, reliability, and ethical practice** began attracting clients from diverse industries, leading to significant growth in both client base and service offerings.

Key Milestones and Achievements:

- **1985:** The foundation of the firm by **D. N. Dokania** set the stage for a new standard in professional auditing and financial services in the region.
- **1997:** The addition of **Ravi Agarwalla** as a partner marked the firm's first expansion of leadership, reflecting its growing client base and increasing demand for its services.
- **2000s:** The firm gained recognition for handling statutory audits for **public sector undertakings (PSUs)**, including entities in sectors like **energy, mining, and public**

infrastructure, cementing its position as a leading auditor for government and public enterprises.

- **2001:** The induction of **Puja Daga** as a partner brought specialized expertise in **compliance audits** and **digital auditing systems**, helping the firm stay ahead of technological advancements and regulatory changes.
- **2011:** **Manish Jajodia** joined the partnership, introducing specialized financial advisory services for **corporate restructuring** and **risk management**, broadening the firm's consultancy arm.
- **2012:** A landmark year for the firm as it expanded its operations internationally by registering with the **Royal Audit Authority (RAA) in Bhutan**. This move positioned the firm as a trusted financial advisor on the global stage, handling audits for multinational entities and foreign government institutions. The same year saw the addition of **Naman K. Dokania** and **Namit Arora** as partners, further strengthening the firm's leadership.
- **2016:** The firm ventured into **forensic auditing** and risk management services with the induction of **Mantosh Kumar Singh** as a partner, addressing the growing need for investigative financial services.
- **2020:** The partnership grew further with the addition of **Shradha Kejriwal** and **Richa Arora**, reflecting the firm's commitment to nurturing talent and providing a broader spectrum of financial services, including **taxation** and **corporate finance**.
- **2021-2022:** The firm continued its growth trajectory, welcoming **Abhishek Anand**, **Shruti Goel**, and **Rajni Agarwal** as partners, further enhancing its expertise in

government audits, corporate restructuring, and financial audits.

- **2023:** D. N. Dokania & Associates successfully completed a peer review, reinforcing its commitment to maintaining the highest standards of quality, professionalism, and compliance.

A Legacy of Growth and Expansion:

Today, D. N. Dokania & Associates is one of the most respected Chartered Accountants firms in the region, with an extensive client base across sectors such as **banking and financial services, manufacturing, public utilities, insurance, infrastructure, and technology**. The firm's continuous expansion, both geographically and in terms of service offerings, reflects its commitment to evolving with the needs of its clients and the ever-changing regulatory landscape.

The firm's **international reach**, combined with its **strong domestic presence**, makes it a preferred partner for businesses seeking expert guidance in navigating the complexities of financial regulations, audits, and compliance. From its humble beginnings in 1985 to its current position as a leader in the field, D. N. Dokania & Associates has maintained a steadfast commitment to its founding principles of **integrity, excellence, and client-centricity**.

BUSINESS/LEGAL STRUCTURE

D. N. Dokania & Associates operates as a **Partnership** firm, which allows it to bring together the collective expertise of multiple partners while maintaining operational flexibility. The partnership model supports the firm's ability to provide a comprehensive range of financial services, ensuring that clients benefit from a wide array of specialized knowledge across diverse sectors, such as **public sector undertakings, corporate finance, banking, and insurance**.

Legal Registration Details:

The firm is registered under the **Institute of Chartered Accountants of India (ICAI)**, the governing body that oversees the professional conduct of Chartered Accountants in India. D. N. Dokania & Associates adheres to all regulatory requirements and has consistently demonstrated compliance with national and international standards in auditing, financial advisory, and taxation services.

Key Registration Information:

- **Firm Registration Number (FRN):** 050042C
- **Date of Establishment:** March 1, 1985
- **Peer Review:** Successfully completed in 2023, underscoring the firm's commitment to maintaining high standards of quality and compliance in all its professional services.
- **RBI Empanelment (Category I):** 050076, enabling the firm to carry out statutory and concurrent audits for banks and financial institutions.
- **CAG Registration:** ER-0583, authorizing the firm to conduct audits for public sector undertakings and government entities.
- **Royal Audit Authority (RAA), Bhutan Registration:** JK-01, allowing the firm to handle international audits for entities in Bhutan.
- **GSTIN:** 20AABFD3155A1ZG
- **MSME Registration:** UDYAM-JH-04-0000480
- **PAN:** AABFD3155A
- **TAN:** RCHD02263C

These registration details underscore the firm's credibility and enable it to serve a diverse range of clients, from multinational corporations to government bodies. The firm's registration with multiple regulatory authorities allows it to engage in a wide range of specialized services, including **statutory audits, forensic audits, tax compliance, and financial advisory** across India and internationally.

Evidence of Registration i.e. Firm Registration Certificate issued ICAI, including GST Certificate, PAN Card enclosed as Annexure - A

LOCATION & REACH

D. N. Dokania & Associates is headquartered in **Dhanbad, Jharkhand**, and has steadily expanded its presence across India, serving clients from a diverse array of industries and sectors. With its strategic branch offices, the firm ensures a widespread geographical reach, allowing it to cater to the needs of clients located in both urban and rural areas. The firm's geographical footprint and its network of affiliations provide access to highly skilled professionals and specialized services, reinforcing its position as a trusted financial and auditing partner.

Headquarters:

- **Address:**
103A, 1st Floor, Shanti Bhawan, Bank More,
Dhanbad – 826001, Jharkhand
Phone: 94311-58508, 99737-95695
Email: ca@dndokania.com
Website: www.dndokania.com

The firm's headquarters in Dhanbad serves as the central hub for its operations, coordinating nationwide engagements and overseeing the services offered by its branch offices.

Branch Offices:

D. N. Dokania & Associates has established branch offices in several key locations across India to enhance its accessibility and

service delivery. These offices are strategically placed to ensure local expertise, prompt service, and an understanding of regional regulations and business environments.

Current Branch Offices:

1. **Ranchi, Jharkhand**

C/o. P. Dokania
7C, Shivansh Heights, 7th Floor,
Block -1,
Rameshwaram Lane,
Bariatu Road, Ranchi – 834009

2. **Bokaro, Jharkhand**

C/o Natraj Jewellers, Main Road,
Chas, Bokaro – 827013

3. **Giridih, Jharkhand**

C/o Tara Chand Jain
Jain House, BBC Road, Giridih –
815301

4. **Silchar, Assam**

C/o Nirmala Jain
2nd Floor, Kuntala Apartment,
Opposite Adharchand High School,

Ambicapatty, Silchar – 788004
(Assam)

5. **Gaya, Bihar**

C/o Chandan Kumar,
Kolhaura Kolani, Bodhgaya,
Near Delta Hotel, Domuhan, Gaya –
824231

6. **Ballia, Uttar Pradesh**

C/o Shiv Kumar Yadav
Nikat Madhopur, Avas Vikas Colony,
Ballia City, Ballia – 277001

7. **Dumka, Jharkhand**

C/o Debi Prasad Pal,
Sukhjora, PO - Sukhjora, PS -
Ranishwar,
Dumka – 814148

These offices enhance the firm's ability to respond quickly to client needs and offer localized services, ensuring a deep understanding of the regional economic landscape.

SERVICES OFFERED

AUDIT AND ASSURANCE SERVICES

Our Audit and Assurance services provide organizations with independent evaluations of financial, operational, and compliance functions, designed to foster transparency and integrity. These services include:

- Statutory Audits: Comprehensive financial audits conducted in compliance with regulatory requirements, enhancing credibility and accuracy in financial reporting for stakeholders.
- Internal Audits: Objective reviews of internal operations, risk management, and control systems to optimize performance and safeguard assets.
- Compliance Audits: Assessments focused on adherence to industry regulations and internal policies, helping businesses avoid penalties and improve compliance.
- Forensic Audits: Investigative audits to detect and address fraud, misconduct, and financial irregularities, often serving as evidence in legal proceedings.
- Risk Management and Internal Control Reviews: Evaluations of risk identification, assessment, and mitigation practices, strengthening organizational resilience and informed decision-making.
- Agreed-Upon Procedures: Tailored audits focusing on specific client-identified areas, providing precise findings to aid in targeted financial or operational decisions.

TAXATION SERVICES

Our Taxation Services are designed to assist clients in navigating complex tax landscapes while maximizing tax efficiency and compliance. Services include:

- Tax Planning: Strategic guidance to optimize tax liability and align tax strategy with long-term business goals.
- Tax Compliance: Support for compliance with statutory tax obligations, including preparation and filing of tax returns.
- Tax Advisory: Expert advice on tax implications of business decisions, aiming to reduce tax risks and enhance savings.
- Transfer Pricing: Consulting on intercompany pricing strategies to ensure compliance with international transfer pricing regulations.
- International Taxation: Guidance on cross-border taxation issues, assisting multinational companies in managing international tax risks effectively.

ADVISORY SERVICES

Our Advisory Services empower organizations with insights and strategies to drive growth, improve efficiency, and achieve sustainable success. Services offered include:

- Business Consulting: Solutions to enhance operational efficiency,

strategic planning, and organizational development.

- Financial Advisory: Financial planning and analysis to optimize capital structure, improve profitability, and manage financial health.
- Transaction Advisory (Due Diligence): Comprehensive due diligence to support acquisitions, investments, and partnerships with well-informed decision-making.
- Restructuring: Assistance with corporate restructuring to improve operational efficiency and financial stability.

SPECIALIZED SERVICES

We offer a range of Specialized Services tailored to meet the unique requirements of various industries and address emerging challenges. These include:

- IT Audits: Assessments of IT systems and controls to ensure data integrity, security, and compliance.
- Cybersecurity Assessments: Evaluations of cybersecurity frameworks to identify and address potential vulnerabilities.
- Valuation Services: Accurate valuation of assets and businesses for strategic decision-making, M&A, or compliance purposes.
- Environmental Audits: Audits focused on regulatory and sustainability practices, helping organizations align with environmental standards.
- Industry-Specific Consulting: Customized consulting for sectors such as healthcare, real estate, and banking, addressing sector-specific challenges and compliance needs.

INDUSTRY EXPERIENCE

D N Dokania & Associates specializes in providing audit, assurance, taxation, and advisory services across a diverse array of industries. Our team's extensive experience in various sectors enables us to deliver tailored solutions that address the unique requirements and regulatory frameworks of each industry.

1. Public Sector and Governmental Organizations

Our firm has considerable experience auditing Public Sector Undertakings (PSUs) and working with the Comptroller and Auditor General (CAG) of India. We are adept at addressing the unique regulatory and compliance challenges these entities face.

- **Bharat Sanchar Nigam Ltd. (BSNL)** – 11 years
- **United India Assurance Co. Ltd.** – 7 years
- **Bihar State Power Holding Corporation Ltd.** – 2 years
- **India Fire Bricks & Insulation Co. Pvt. Ltd.** – 1 year
- **Oriental Insurance Co. Ltd.** – 5 years
- **New India Assurance Co. Ltd.** – 1 year
- **Bharat Coking Coal Ltd. (BCCL)** – 9 years
- **Central Coalfields Ltd. (CCL)** – 5 years
- **Eastern Coalfields Ltd. (ECL)** – 8 years
- **South Eastern Coalfields Ltd. (SECL)** – 1 year
- **Bokaro Power Supply Co. Pvt. Ltd.** – 2 years
- **Steel Authority of India Limited (SAIL)** – 4 years
- **Life Insurance Corporation of India (LIC)** – 3 years
- **Jharkhand Bijli Vitran Nigam Ltd. (JBVNL)** – 4 years
- **Pepsico Holding India Pvt. Ltd.** – 1 year
- **Gujarat Cooperative Milk Marketing Federation Limited (Amul)** – 3 years
- **Jharkhand State Beverage Corporation Ltd.** – 1 year
- **NTPC Limited** – 4 years
- **Power Grid Corporation of India Ltd.** – 4 years
- **NHPC Limited** – 3 year
- **BEML Limited** – 4 years
- **Kholongchu Hydro Energy Ltd.** – 3 years
- **Mudhra (End Use Utilisation Visit)** – 3 years
- **SIDBI (End Use Utilisation Visit)** – 1 year
- **Hindustan Aeronautics Limited** – 3 years
- **HLL Lifecare Limited** – 2 years
- **Maharashtra State Power Generation Co. Ltd. (MAHAGENCO)** – 2 years
- **Nuclear Power Corporation of India** – 3 years
- **THDC India Limited** – 2 years
- **Madhyanchal Vidhyut Vitran Nigam Ltd.** – 2 years
- **U. P. Power Transmission Corporation Ltd.** – 1 year
- **Assam Power Distribution Corporation Ltd.** – 1 year
- **Hindustan Aeronautics Limited**

2. Banking and Financial Institutions

Our experience with banking and financial institutions encompasses statutory central and branch audits for a range of institutions, ensuring robust compliance and operational effectiveness.

- **Jharkhand Rajya Gramin Bank (SCA)** – 97 branches
- **Vananchal Gramin Bank (SCA)** – 78 branches
- **Koylanchal Urban Cooperative Bank (SCA)** – 3 branches
- **Jamshedpur Urban Cooperative Bank (SCA)** – 2 branches
- **Jharkhand State Cooperative Bank (SCA)** – 112 branches
- **Santhal Parganas Gramin Bank (SCA)** – 250 branches
- **Allahabad Bank (SBA)** – 10 branches
- **Bank of Baroda (SBA)** – 13 branches
- **Bank of India (SBA)** – 12 branches
- **City Union Bank (SBA)** – 15 branches
- **Dhanlaxmi Bank (SBA)** – 4 branches
- **Federal Bank Ltd. (SBA)** – 13 branches
- **Karnataka Bank (SBA)** – 4 branches
- **Punjab National Bank (SBA)** – 19 branches
- **Santhal Parganas Gramin Bank (SBA)** – 43 branches
- **State Bank of India (SBA)** – 22 branches
- **UCO Bank (SBA)** – 20 branches
- **Hazaribagh Gramin Bank (SCA)** – 17 branches
- **Jharkhand State Cooperative Bank (SBA)** – 5 branches
- **Union Bank of India (SBA)** – 10 branches

3. Insurance Sector

With a focus on compliance and financial stability, we have provided audit and advisory services to key players in the insurance sector.

- **United India Assurance Co. Ltd.**

- **Oriental Insurance Co. Ltd.**
- **Life Insurance Corporation of India (LIC)**
- **New India Assurance Co. Ltd.**

4. Power and Energy

Our team provides comprehensive services for power and energy companies, addressing regulatory compliance, operational performance, and risk management.

- **NTPC Limited**
- **Jharkhand Bijli Vitran Nigam Ltd. (JBVNL)**
- **Maharashtra State Power Generation Co. Ltd. (MAHAGENCO)**
- **Power Grid Corporation of India Ltd.**
- **NHPC Limited**
- **BEML Limited**
- **THDC India Limited**
- **Madhyanchal Vidyut Vitran Nigam Ltd.**
- **U. P. Power Transmission Corporation Ltd.**
- **Assam Power Distribution Corporation Ltd.**

5. Telecommunications

We serve the telecommunications sector with specialized financial audits and compliance services to support efficient operations.

- **Bharat Sanchar Nigam Ltd. (BSNL)**

6. Mining and Natural Resources

Our expertise in mining includes working with some of the most prominent coal companies, providing audit and advisory services focused on operational efficiency and compliance.

- **Bharat Coking Coal Ltd. (BCCL)**
- **Central Coalfields Ltd. (CCL)**
- **Eastern Coalfields Ltd. (ECL)**

7. Retail and Consumer Goods

In the retail and consumer goods sector, we assist clients with inventory management, cost optimization, and regulatory compliance.

- **Pepsico Holding India Pvt. Ltd.**
- **Gujarat Cooperative Milk Marketing Federation (Amul)**

8. Education Sector

Our services in the education sector encompass audits and financial planning for educational institutions, enabling them to achieve financial transparency.

- **DAV Public School**

9. Healthcare and Life Sciences

In healthcare, we focus on regulatory compliance and financial audits for organizations involved in healthcare and life sciences.

- **HLL Lifecare Limited**
- **Asarfi Hospital Limited**

10. Non-Profit and Cooperative Organizations

Our services extend to the cooperative and non-profit sectors, where we provide financial transparency and operational efficiency.

- **Jharkhand State Adivasi Cooperative Vegetable Marketing Federation Ltd. (VEGFED)**
- **National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED)**
- **Jharkhand State Cooperative Milk Producers' Federation Ltd. (MEDHA)**
- **Dhanbad Municipal Corporation**
- **The Jharkhand State Cooperative Lac Marketing & Procurement Federation Ltd. (JASCOLAMPF)**

11. Bhutan Registered Companies

D N Dokania & Associates offers audit and assurance services to companies registered in Bhutan, leveraging cross-border expertise and familiarity with Bhutanese regulatory frameworks.

- **Kholongchu Hydro Energy Limited**
- **Druk Presidency Limited**

Team Composition and Key Personnel:

LEADERSHIP TEAM

FCA D. N. DOKANIA

D. N. Dokania is a 66-year-old senior partner with 38 years of extensive experience in the field. He holds multiple qualifications including B.Sc., FCA, LLB, AASM, and DISA (ICAI), along with certification as a Concurrent Auditor. Associated with the firm since 1985, he specializes in both internal and statutory audits of major public sector undertakings including UPPCL, MAHAGENCO, THDC, ECL, BCCL, BSNL, and NTPC. He also has significant experience in concurrent audits of major banks like RBI, SBI, and various other public sector banks. His expertise extends to government sector audits including DRDA and various government schemes.

FCA NAMAN KUMAR DOKANIA

Naman Kumar Dokania, aged 33, brings 12 years of professional experience to the firm. He holds impressive credentials including B.Com, FCA, CS, and DISA, along with multiple specialized certifications in GST, Valuation, Forensic Auditing, and Co-operative Society Auditing from ICAI. Since joining the firm in 2012, he has handled major audits for United India Insurance Company, various state power corporations, and numerous public sector undertakings. His expertise spans across internal audits, statutory audits, and concurrent audits of major banks including RBI and various public sector banks.

FCA RAVI AGARWALLA

Ravi Agarwalla, 61 years old, has been serving the profession for 35 years. A B.Com and FCA holder, he joined the firm in 1997 and has since specialized in auditing various public sector undertakings, government sectors, and public sector banks. His portfolio includes major organizations like

ECL, BSNL, NTPC, BEML, Power Grid Corporation, and Steel Authority of India Limited. He also handles internal and statutory audits of government schemes like DRDA and PMGSY, along with concurrent audits of various public sector banks.

FCA PUJA DAGA

Puja Daga, aged 48, serves as a part-time partner with 24 years of professional experience. She holds B.Com, FCA, and DISA qualifications. Since joining in 2001, she has focused on internal and statutory audits of major PSUs including ECL, BSNL, BEML, Power Grid Corporation, and SAIL. She also specializes in concurrent and statutory audits of scheduled banks including Allahabad Bank, Bank of India, Bank of Baroda, and Union Bank of India. Her expertise lies in government accounting and auditing.

FCA MANISH JAJODIA

Manish Jajodia, 41 years old, brings 16 years of experience to the firm. A B.Com and FCA holder, he has been with the firm since 2011. His expertise covers internal and statutory audits of various public sector undertakings including ECL, BSNL, NTPC, and BEML. He also handles government sector audits including DRDA and PMGSY, along with concurrent audits of major banks like Allahabad Bank, Bank of India, Canara Bank, and Central Bank of India.

FCA NAMIT ARORA

Namit Arora, aged 37, has accumulated 12 years of professional experience. A B.Com and FCA qualification holder, he joined the firm in 2012. He specializes in internal and statutory audits of major PSUs including ECL, BSNL, NTPC, and BEML. His experience extends to government sector audits like DRDA and PMGSY, as well as concurrent audits of various public sector banks

including Allahabad Bank, Bank of India, Canara Bank, and Central Bank of India.

FCA IQTIDAR AHMAD

Iqtidar Ahmad, 41 years old, has 11 years of professional experience. Holding B.Com and FCA qualifications, he joined the firm in 2012. He specializes in internal and statutory audits of various public sector undertakings including ECL, BSNL, NTPC, and BEML. His expertise also covers government sector audits like DRDA and PMGSY, along with concurrent audits of major banks including Allahabad Bank, Bank of India, Canara Bank, and Central Bank of India.

FCA MANTOSH KUMAR SINGH

Mantosh Kumar Singh, aged 38, has 7 years of experience and holds B.Com and FCA qualifications. Since joining the firm in 2016, he has specialized in diverse areas including government sector audits, school and trust audits, and PSU audits. His portfolio includes organizations like DRDA, Social Security Cell, Sarva Shiksha Abhiyan, IIT Dhanbad, and various power corporations. He also handles concurrent audits of major banks including Punjab National Bank, SBI, and Bank of India.

FCA SONICA DOKANIA

Sonica Dokania, 35 years old, has 11 years of professional experience. A B.Com and ACA holder, she joined the firm in 2016. She specializes in internal, statutory, and physical verification audits for various power companies and PSUs including Bihar State Power Holding Company, ECL, BSNL, and NTPC. Her expertise extends to concurrent and statutory audits of major banks and government sector audits including DRDA and PMGSY.

FCA GAYATRI AGARWAL

Gayatri Agarwal, aged 34, brings 8 years of experience to the firm. Holding B.Com and FCA qualifications, she joined in 2019. She specializes in internal and statutory audits of major public sector undertakings including Hindustan Aeronautics Ltd. (HAL),

HLL Lifecare Ltd., BSNL, NTPC, BEML, and Madhyanchal Vidyut Vitran Nigam Ltd. She has developed strong expertise in government accounting and auditing.

FCA SHRADHA KEJRIWAL

Shradha Kejriwal, 36 years old, has 10 years of professional experience. A B.Com and FCA holder, she has been with the firm since 2016. Her expertise lies in auditing various government sectors, schools, trusts, banks, and PSUs. She handles audits for major organizations including BSNL, NTPC, BEML, and Jharkhand Bijli Vitran Nigam Limited, along with concurrent audits of banks like Allahabad Bank, Bank of India, and Punjab National Bank.

FCA SHRUTI GOEL

Shruti Goel, aged 35, has 10 years of experience and holds B.Com and FCA qualifications. Since joining the firm in 2015, she has specialized in auditing government sectors, schools, trusts, banks, and PSUs. Her portfolio includes major organizations like BSNL, NTPC, BEML, and SAIL, along with various banks including Allahabad Bank, IDBI Bank, Karnataka Bank, and Bank of India.

FCA RICHA ARORA

Richa Arora, 35 years old, brings 9 years of experience to the firm. A B.Com and FCA holder, she joined in 2018. She specializes in auditing government sectors, schools, trusts, banks, and PSUs. Her work includes audits for various banks like Allahabad Bank, IDBI Bank, and Karnataka Bank, as well as PSUs including BSNL, NTPC, BEML, and Steel Authority of India Limited.

FCA ABHISHEK ANAND

Abhishek Anand, aged 36, has 9 years of professional experience. Holding B.Com and FCA qualifications, he joined the firm in 2018. He specializes in auditing various government sectors, schools, trusts, banks, and PSUs. His portfolio includes major organizations like THDC India Ltd., Maharashtra State Power Generation Co. Ltd., BSNL, NTPC, and SAIL, along with

various banks and government agencies including District Health Society and Jharkhand Education Project Council.

CA RAINI AGARWAL

Rajni Agarwal, 38 years old, brings 12 years of professional experience. A B.Com and FCA holder, she specializes in auditing government sectors, schools, trusts, banks, and PSUs. Her notable clients include United India Insurance Company Limited, Assam Power Distribution Corporation Limited, THDC India Ltd., and various banks including Bank of India, Union Bank of India, and Punjab National Bank. She also handles audits for government agencies like DRDA and Jharkhand State Rural Road Development Authority.

D N DOKANIA & ASSOCIATES prides itself on an exceptional team composition, thoughtfully structured to deliver seamless audit and assurance services that meet the complex needs of a diverse clientele. The firm's team is strategically divided into fully qualified accountants, semi-qualified assistants, and experienced support staff. Each group within this structure brings a unique skill set, reinforcing the firm's ability to operate with efficiency, precision, and insight.

QUALIFIED ACCOUNTANTS

At the core of D N DOKANIA & ASSOCIATES is a distinguished team of six fully qualified accountants, holding esteemed designations such as 2 Chartered Accountant (CA) and 4 Associate Cost and Management Accountant (ACMA). These professionals are extensively trained and have successfully completed rigorous certification processes, reflecting their dedication to excellence in financial reporting, audit accuracy, and regulatory compliance. Each holds a recognized membership or registration number, underscoring their official standing and adherence to industry regulations.

This group of qualified accountants is integral to the firm's high standards of service. They lead complex engagements, such as financial audits, internal control evaluations, and detailed compliance

assessments. With expertise that spans regulatory frameworks, tax codes, and strategic financial management, these senior professionals guide each engagement with a comprehensive understanding of both industry-specific and broader financial regulations. Their leadership ensures that clients benefit from strategic insights that enhance business compliance, risk management, and financial transparency.

SEMI-QUALIFIED ASSISTANTS

In addition to the fully qualified accountants, D N DOKANIA & ASSOCIATES is supported by a highly capable team of 26 semi-qualified Chartered Accountant (CA) Intermediates and five Cost Accountant (CMA) Intermediates. Each member in this category has progressed through significant stages of professional training and examination, achieving intermediate certification that provides them with a solid grounding in financial principles, auditing procedures, and industry best practices.

These semi-qualified assistants play a pivotal role in the firm's day-to-day operations. Operating under the supervision of senior professionals, they contribute to essential tasks such as preliminary financial assessments, data validation, detailed reconciliations, and the preparation of foundational audit documents. Their contributions enable the firm to efficiently handle a wide range of client needs, from financial statement preparation to transactional audits. By managing these foundational tasks, the semi-qualified assistants allow senior accountants to focus on higher-level strategic responsibilities, ensuring that the firm operates with both depth and efficiency.

The presence of a substantial group of semi-qualified professionals reflects D N DOKANIA & ASSOCIATES' commitment to continuous learning and development within the profession. These assistants are not only contributors to the current success of the firm but also represent a pipeline of future leaders who will continue to elevate the firm's service quality and industry reputation.

EXPERIENCED SUPPORT STAFF

The support staff at D N DOKANIA & ASSOCIATES comprises 52 dedicated professionals with backgrounds in commerce, law, and computer applications. This team brings together individuals with Bachelor's and Master's degrees in Commerce (B.Com and M.Com), as well as qualifications in legal and technical disciplines. The years of experience within this group range from 1 to over 20 years, providing the firm with seasoned expertise in operational support.

The responsibilities of the support staff extend across critical areas such as client relations, office administration, and data management. They handle essential administrative duties, ensuring that the logistical and operational aspects of the firm run smoothly. By managing client interactions, preparing necessary documentation, and maintaining data integrity, the support staff play a foundational role in the seamless execution of client engagements. Their work allows the firm's accountants and auditors to focus more intently on strategic and analytical functions, knowing that the administrative aspects of each project are in capable hands.

The experience and expertise within the support staff provide stability and continuity to the firm's operations, ensuring that each client interaction is professional, timely, and efficient. This operational backbone allows D N DOKANIA & ASSOCIATES to extend exceptional client service across multiple engagements, sustaining the firm's reputation for reliability and quality.

Integrated Team Excellence

The well-rounded team structure at D N DOKANIA & ASSOCIATES exemplifies the firm's commitment to professional excellence. By combining the advanced expertise of fully qualified accountants, the technical skill and enthusiasm of semi-qualified assistants, and the dependable support of an experienced administrative team, the firm has cultivated a collaborative

environment where each role is essential to client success.

This integrated team approach allows the firm to offer tailored solutions, ensuring that each engagement benefits from a meticulous balance of analytical insight, operational efficiency, and client-focused service. Together, the staff at D N DOKANIA & ASSOCIATES embody a standard of professionalism and dedication, positioning the firm as a trusted partner for clients across various sectors. This unique team composition enables the firm to address complex financial, compliance, and strategic needs with a client-centric approach that remains attentive to quality and detail at every stage of service delivery.

Evidence for Qualified Professional Staff as per Annexure -- B

PROFESSIONAL DEVELOPMENT AND CONTINUOUS LEARNING

At D N DOKANIA & ASSOCIATES, professional development is a cornerstone of our firm's commitment to quality, excellence, and leadership in audit and assurance services. Recognizing the ever-evolving nature of the financial and regulatory landscape, the firm prioritizes continuous learning and skill enhancement as critical to delivering the highest standards of service and ensuring that our team remains at the forefront of industry knowledge and best practices.

Structured Certifications and Professional Training

To maintain a competitive edge and ensure compliance with the latest regulatory standards, D N DOKANIA & ASSOCIATES emphasizes the importance of professional certifications. Our qualified accountants hold respected certifications, such as Chartered Accountant (CA) and Associate Cost and Management Accountant (ACMA) credentials. These certifications require ongoing professional development to retain their validity, encouraging our team members to engage in continuous learning.

The firm supports team members in their pursuit of advanced certifications in areas such as International Financial Reporting Standards (IFRS), tax compliance, and audit-specific certifications. By fostering a culture where obtaining and renewing certifications is encouraged, we ensure that our team's skills are continually updated, enhancing our ability to offer nuanced insights and up-to-date services that meet clients' complex needs.

Ongoing Education and Skill-Building Initiatives

D N DOKANIA & ASSOCIATES recognizes that client expectations and regulatory standards require a workforce adept in the latest industry developments. To this end, we have implemented a range of ongoing education initiatives, including regular training sessions, workshops, and participation in industry seminars and conferences. These programs are designed to broaden our team's expertise across core areas like financial analysis, advanced auditing methodologies, forensic accounting, and strategic consulting.

In addition to formal training, the firm encourages cross-functional learning, where team members participate in workshops outside of their immediate areas of expertise. This approach builds versatility and fosters a collaborative environment where knowledge-sharing strengthens overall firm performance. Senior professionals also conduct periodic in-house sessions on emerging regulatory changes and complex technical matters, ensuring that all staff members, from qualified accountants to support personnel, remain aligned with industry advancements.

Skills Enhancement Programs

The firm's skills enhancement programs are tailored to each team member's career stage, ensuring that professional

development is meaningful, relevant, and strategically aligned with both individual and firm-wide goals. For qualified professionals, advanced skills training is provided in areas such as risk management, complex financial modeling, and leadership development. Semi-qualified staff and support staff receive customized training in areas such as technical accounting, client communication, and project management, preparing them to advance within the firm.

In support of a learning culture, the firm also invests in digital resources, e-learning platforms, and partnerships with recognized training institutions, enabling team members to access learning tools anytime. By cultivating skills at all levels, the firm ensures a highly capable workforce able to tackle complex client challenges with creativity, precision, and confidence.

Mentorship and Professional Growth Pathways

D N DOKANIA & ASSOCIATES believes that mentorship plays a vital role in developing future leaders within the firm. Experienced professionals actively mentor junior staff, offering guidance, sharing best practices, and providing career advice. This mentorship framework enables hands-on learning and helps new professionals integrate quickly into the firm's culture while advancing their technical and client management skills.

The firm has established structured career pathways that encourage team members to progress in their areas of expertise. Semi-qualified professionals and support staff are given the opportunity to transition into more specialized or senior roles as they complete additional training and certifications. This commitment to internal growth not only bolsters individual motivation but also ensures a strong leadership pipeline that supports long-term client relationships and firm continuity.

QUALITY ASSURANCE AND COMPLIANCE

Quality Control Framework

D N Dokania & Associates operates under a comprehensive Quality Control Framework designed to uphold the highest standards in audit quality, professionalism, and compliance. This framework includes structured policies and procedures that guide each stage of our audit and assurance processes:

- **Independence and Objectivity:** We enforce strict policies to ensure auditor independence, requiring all team members to avoid conflicts of interest and to adhere to ethical standards in each client engagement.
- **Engagement Planning and Supervision:** Each engagement is carefully planned, with a focus on risk assessment, audit objectives, and compliance with industry standards. Experienced supervisors oversee each step to ensure thoroughness and consistency in our audit approach.
- **Internal Review Mechanisms:** To maintain accuracy and reliability, we implement rigorous internal reviews, including quality checks at key stages of the audit. Our quality control team, composed of senior professionals, reviews all documentation and findings, verifying compliance with both firm and regulatory standards.
- **Continuous Professional Development:** Our auditors undergo continuous training on evolving standards, regulatory updates, and industry best practices. This commitment to development ensures that our team remains adept

at managing the complexities of modern audits.

This quality control approach ensures that every audit engagement adheres to industry and firm standards, supporting the delivery of reliable and insightful audit reports to our clients.

Regulatory Compliance

Our commitment to regulatory compliance is fundamental to the services we provide. D N Dokania & Associates adheres strictly to the **International Standards on Auditing (ISA)**, **Generally Accepted Auditing Standards (GAAS)**, and the guidelines outlined by the **Institute of Chartered Accountants of India (ICAI)**. Key aspects of our regulatory compliance practices include:

- **Application of Standards:** All audit engagements are conducted in full alignment with ISA and GAAS, ensuring that our audit processes meet internationally recognized standards of quality and integrity.
- **Ethical Compliance:** We follow the ICAI Code of Ethics, which governs auditor conduct and ethical responsibilities, safeguarding client interests and maintaining the firm's reputation.
- **Documentation and Reporting:** Our audit documentation is comprehensive and meticulously organized, allowing for full transparency and traceability of each audit step. Final audit reports are prepared to reflect clear, accurate, and compliant financial disclosures, providing stakeholders with reliable financial insights.

By adhering to these standards, we deliver audit services that enhance transparency, support regulatory adherence, and build confidence among stakeholders.

External Peer Reviews

To validate our commitment to quality, D N Dokania & Associates underwent a rigorous **external peer review in 2023**, conducted under the ICAI's Category I guidelines. This review, which is valid for three years, thoroughly assessed our quality control processes, compliance with professional standards, and the integrity of our audit engagements. Highlights of our peer review include:

- **Independent Assessment:** Conducted by an ICAI-authorized reviewer, the peer review examined the robustness of our audit methodologies, the effectiveness of our quality control framework, and the adherence to auditing and ethical standards.
- **Positive Outcome:** The peer review provided an affirmative evaluation,

acknowledging our compliance with ICAI's stringent audit and ethical standards and validating the effectiveness of our internal processes.

- **Continuous Improvement:** Insights from the peer review are incorporated into our ongoing quality initiatives, ensuring that we continuously enhance our processes and maintain our standing as a trusted audit firm.

This external peer review reflects our firm's dedication to maintaining excellence in all aspects of our work and underscores our commitment to a culture of continuous improvement.

TECHNOLOGY AND INNOVATION

Use of Technology

In our firm, we leverage a diverse array of advanced technologies and software tools to enhance audit efficiency, data analytics, cyber security, and overall service delivery. Our commitment to maintaining high audit quality is reflected in our extensive use of various technological tools, including:

- **Advanced Excel:** Excel is a fundamental tool in our auditing process. We utilize advanced Excel functions, such as VLOOKUP, INDEX/MATCH, and pivot tables, to manipulate and analyze large datasets efficiently. These capabilities allow us to create dynamic financial models and facilitate data visualization, making it easier to identify trends and anomalies.
- **Power Pivot:** This powerful Excel add-in enhances our data modeling capabilities by enabling us to import large datasets and create relationships between them. With Power Pivot, we can perform complex calculations and aggregations, which are essential for conducting thorough audits and delivering comprehensive insights to our clients.
- **Python:** We employ Python for data analysis and automation of repetitive tasks. Its versatility allows us to process and analyze data efficiently, utilizing libraries such as Pandas and NumPy. Python also enables us to build data-driven applications that can assist in predictive analytics, further enhancing the quality and reliability of our audit processes.
- **VBA Codes and Macros:** Utilizing Visual Basic for Applications (VBA), we automate routine tasks in Excel, significantly reducing the time spent on data entry and calculations. Macros help us to create repeatable processes that ensure consistency and accuracy in our audits, thereby allowing our auditors to focus on high-value activities.
- **PHP Codes:** Our development of custom web-based applications using PHP enables us to create tailored solutions for different audit types. This adaptability allows us to streamline data collection and reporting processes, ensuring that our audits are comprehensive and meet specific client requirements.
- **Google Forms:** We utilize Google Forms for efficient data collection from clients and stakeholders. This tool allows us to gather information quickly and in a structured format, which can then be easily analyzed. The integration with Google Sheets further facilitates seamless data manipulation and reporting.
- **Data Visualization Tools:** We leverage various data visualization tools, such as Tableau and Microsoft Power BI, to present audit findings in a clear and engaging manner. These platforms allow us to create interactive dashboards that help clients understand complex data insights and make informed decisions.
- **Cloud-Based Solutions:** We implement cloud-based storage and collaboration tools, such as Google Drive and Microsoft OneDrive, to enhance data accessibility and security. This enables our teams to work collaboratively in real time while ensuring that sensitive client information is protected.
- **Data Analytics Platforms:** Advanced data analytics tools, such as Alteryx and SAS, are integral to our audit processes. These platforms facilitate in-depth analysis of large datasets, enabling us to identify

patterns, trends, and anomalies that might otherwise go unnoticed.

Cybersecurity Measures

In addition to enhancing efficiency, our firm prioritizes data security. We invest significantly in cyber security measures to safeguard our clients' sensitive information. Key components of our cyber security strategy include:

- **Encryption Technologies:** We implement robust encryption protocols to protect data both in transit and at rest. This ensures that sensitive information is secure from unauthorized access.
- **Two-Factor Authentication (2FA):** To further safeguard access to sensitive data and applications, we utilize 2FA across all our systems. This additional layer of security helps to prevent unauthorized access, even in the event of compromised login credentials.
- **Regular Security Audits:** Our firm conducts regular security audits and vulnerability assessments to identify potential threats and weaknesses in our systems. This proactive approach allows us to address any security concerns before they can be exploited.

Digital Transformation

Our approach to digital transformation is proactive and forward-thinking. We believe that investing in technology and innovation is essential to staying ahead of industry trends and delivering value-added services to our clients. Key components of our digital transformation strategy include:

- **Investments in Technology:** We allocate substantial resources toward acquiring and implementing the latest technological tools and software. This includes advanced data analytics platforms, machine learning algorithms, and cloud-based solutions that enhance our audit capabilities and provide deeper insights for our clients.
- **Focus on Innovation:** Our firm fosters a culture of innovation, encouraging team members to explore and adopt new technologies that can improve service delivery. Regular training and development programs ensure that our staff remains knowledgeable about the latest advancements in technology and can effectively leverage these tools in their work.
- **Adapting to Industry Trends:** We closely monitor industry trends and regulatory changes, allowing us to adapt our services accordingly. By embracing emerging technologies and methodologies, we ensure that our audits are not only compliant but also reflective of best practices in the field.

Through these efforts, we aim to provide our clients with enhanced service offerings that are efficient, reliable, and tailored to their specific needs. Our commitment to digital transformation not only strengthens our internal processes but also enhances the overall client experience, solidifying our position as a leader in the audit industry.

Client Portfolio and References:

DETAILS OF PUBLIC SECTOR UNDERTAKINGS (PSUs) & CAG AUDIT

SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	NATURE OF AUDIT	PLACE
INTERNAL AUDIT				
1	Assam Power Distribution Corporation Ltd.	2023-24	Internal	Pakage -2
2	BEML Limited	2017-20	Internal	RO, Dhanbad
3	BEML Limited	2022-24	Internal	RO, Dhanbad
4	Bharat Coking Coal Ltd.	2000	Internal	Lodna Area, CCWO, Saraidhela, Madhuban Coal washery
5	Bharat Coking Coal Ltd.	2002	Internal	Head Office, Kolkata, Head Office, Civil Division, H. O. Marketing Div., H. O. Sales Division, H. O. Pay Office, Central Hospital.
6	Bharat Coking Coal Ltd.	2003	Internal	Bastacolla Area, Kustore Area, P.B.Area, Kusunda Area, W. J. Area
7	Bharat Coking Coal Ltd.	2009 & 2010	Internal	CV Area
8	Bharat Coking Coal Ltd.	54 Months (Apr., 95)	Internal	Barora Area
9	Bharat Coking Coal Ltd.	54 Months (Sept., 2000)	Internal	Block – II
10	Bharat Coking Coal Ltd.	2010	Internal	CCWO, Saraidhela
11	Bharat Coking Coal Ltd.	2020-23	Internal	Barora Area
12	Bharat Sanchar Nigam Ltd	2001-02	Internal	Raigarh, Bilashpur, Ambikapur
13	Bharat Sanchar Nigam Ltd.	2002-03	Internal	E.E. Raipur, E.E.Bilashpur
14	Bharat Sanchar Nigam Ltd.	2003-04	Internal	GMTD,Hazaribagh
15	Bharat Sanchar Nigam Ltd.	2006-07	Internal	ETR, Ranchi
16	Bharat Sanchar Nigam Ltd.	2007-08	Internal	ETR, Ranchi
17	Bharat Sanchar Nigam Ltd.	2008-09 & 2009-10	Internal	ETR, Ranchi
18	Bharat Sanchar Nigam Ltd.	2008-09 & 2009-10	Internal	ETR, Patna
19	Bharat Sanchar Nigam Ltd.	2010-11	Internal	ETR, Ranchi & Patna
20	Bharat Sanchar Nigam Ltd.	2011-12	Internal	ETR, Patna & ETR Guwahati
21	Bharat Sanchar Nigam Ltd.	2014-15	Internal	Dhanbad, Dumka
22	Bharat Sanchar Nigam Ltd.	2015-16	Internal	GMTD Dhanbad
23	Bharat Sanchar Nigam Ltd.	2016-17	Internal	Bihar & Jharkhand Circle , ETR Circle Kolkata, Kolkata Telephones
24	Bharat Sanchar Nigam Ltd.	2018-21	Internal	Bihar & Jharkhand Circle
25	Bharat Sanchar Nigam Ltd.	2002-03	Internal	GMTD.,Raipur
26	Bokaro Power Supply Company Pvt. Ltd.	2021-23	Internal	Bokaro
27	D. B. Corp Ltd.	2022-24	Internal	Dhanbad

28	Eastern Coalfields Ltd.	2005	Internal	Ukhra Regional Workshop, Kenda Area, Bankola Area.
29	Eastern Coalfields Ltd.	2006	Internal	Rajmahal Area, Chitra Area
30	Eastern Coalfields Ltd.	2011-12	Internal	S.P. Mines, Chitra Area
31	Eastern Coalfields Ltd.	2013-14	Internal	Rajmahal Area
32	Eastern Coalfields Ltd.	2014-17	Internal	Sonepur Bazari
33	Gujarat Co- op. Milk Marketing Fed. Ltd. (AMUL)	2016-18	Internal	Asansol
34	Gujarat Co- op. Milk Marketing Fed. Ltd. (AMUL)	2018-19	Internal	Durgapur
35	HLL Lifecare Limited	2021-22	Internal	Kolkata & Patna
36	HLL Lifecare Limited	2023-24	Internal	Patna (3 Units)
37	Jharkhand Bijli Vitran Nigam Limited	2014-16	Internal	ESC, Dumka
38	Jharkhand Bijli Vitran Nigam Limited	2016-18	Internal	ESC, Deoghar
39	Madhyanchal Vidyut Vitran Nigam Ltd.	2022-23	Internal	Ayodhya
40	Madhyanchal Vidyut Vitran Nigam Ltd.	2023-24	Internal	Barabanki (Ramnagar)
41	Maharashtra State Power Generation Co. Ltd. (MAHAGENCO)	2021-23	Internal	Coal Office, TI&C & Solar Nagpur
42	NTPC Limited	2017-18	Internal	Pakri Barwadih Colliery
43	NTPC Limited	2018-19	Internal	Lara Super Thermal Power Project, Chhatisgarh
44	NTPC Limited	2019-20	Internal	Kahalgaon (STPS) & North Karanpur STPP (SSC, Barh)
45	NTPC Limited	2023-24	Internal	Unified Fuel Group-I (Delhi)
46	Power Grid Corp. of India Ltd.	2023-24	Internal	Purnea, Banka, Kahalgaon, Kishanganj, Lakhisarai, Muzaffarpur, Biharsarif, Pusaui & Ara
47	THDC India Limited	2022-24	Internal	Dhukwan Project & Amelia Coal Mine Project
48	THDC India Limited	2024-25	Internal	NCR, Kaushambi Office including Solar and Wind Power (Dwarika & Patan)
49	Uttar Pradesh Power Transmission Corporation Limited	2022-23	Internal	Ballia
STATUTORY AUDIT				
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	NATURE OF AUDIT	PLACE
1	Bharat Coking Coal Limited	2024-25	Statutory	Washery Division including EWZ, WWZ & Madhuban Washery
2	Bihar State Power Holding Com. Ltd.	2018-20	Statutory	Patna
3	Bokaro Power Supply Company Pvt. Ltd.	2008-09	Statutory	Bokaro
4	Hindustan Aeronautics Limited	2020-23	Statutory	Bengaluru
5	Kholongchu Hydro Enery Ltd.	2018-20	Statutory	Bhutan

6	Life Insurance Corp. of India	2006-07	Statutory	Hazaribagh Div. Office, Chirkunda Branch, Govindpur Branch, Branch IV, Dhanbad, Rangarh Branch, Gomia Branch, Bokaro II Branch
7	Life Insurance Corp. of India	2007-08	Statutory	Bokaro I & III, CAB, Hazaribagh, Dhanbad –II, Jhumri Telaiya, Katrasgarh
8	Meso Chetra, Kalyan Vibhag	2000-05	Statutory	Dumka
9	Oriental Insurance Co. Ltd.	2002-06	Statutory	Gaya
10	Steel Authority Of India Limited (SRU)	2011-15 & 2018-20	Statutory	Bokaro, Bhilai, Bhandaridah, Ranchi Road
11	Steel Authority Of India Limited (SRU)	2024-25	Statutory	Bokaro, Bhilai, Bhandaridah, Ranchi Road
12	United India Assurance Co. Ltd.	1998-06	Statutory	Dhanbad
13	United India Assurance Co. Ltd.	2023-24	Statutory	RO, Bengaluru
WAGES AUDIT				
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	NATURE OF AUDIT	PLACE
1	Bharat Coking Coal Ltd	2004-05	Wage Audit	Barari, South Tisra, OCP, Lodna R.H
2	Bharat Coking Coal Ltd.	2001 to 2006	Wage Audit	Barora Area
3	Bharat Coking Coal Ltd.	2004-05	Wage Audit	North Tisra, OCP, Jairampur, Jealgora, Lodna W/Plant, Lodna Area Office., Lodna C/Plant
4	Bharat Coking coal Ltd.	1992	Wages Audit	Katras Project
5	Bharat Coking Coal Ltd.	1995	Wages Audit	Govindpur
6	Bharat Coking Coal Ltd.	1999	Wages Audit	Barora
7	Bharat Coking Coal Ltd.	2001	Pay Fixation	Barora Area
8	Central Coalfields Ltd.	2003-04	Wage Audit	Gidi 'W', GM Office, Religara, R/S Gidi 'A', Gidi 'A'
9	Central Coalfields Ltd.	2004 -05	Wage Audit	CGM (Rajrappa), AFM (Rajrappa), Rajrappa Project, Rajrappa (W), Rajrappa (Reg. Stores & Reg. Hospital)
10	Central Coalfields Ltd.	2005-06	Wage Audit	CGM Office, Kuju Area, AFM Office, Kuju Area, Toppa Colliery, Kuju Area, Pindra Colliery, Kuju Area
11	Eastern Coalfields Ltd.	2002-03	Wage Audit	Kendua
12	Eastern Coalfields Ltd.	2003-04	Wage Audit	Mugma
13	Eastern Coalfields Ltd.	2004-05	Wage Audit	Salanpur, Barmondia, Monoharbhal, Chakballapur, BESW (Barakar Eng. & Foundation works)
14	South Eastern Coalfield Ltd.	2006-07	Wage Audit	Laxman OCP, Kusmuda OCP, Area Office, Kusmuda
15	South Eastern Coalfield Ltd.	2009 & 2010	Wage Audit	Baikunthpur

STORE AUDIT				
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	NATURE OF AUDIT	PLACE
1	Bharat Coking Coal Ltd.	2006	Store Audit	Bastacola Regional Store
2	Central Coalfields Ltd.	2007-08	Store Audit	Kathara Area Office, Regional Store, Kathara, Regional Workshop, Kathara
PHYSICAL VERIFICATION AUDIT				
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	NATURE OF AUDIT	PLACE
1	Energy Efficiency Services Ltd.	2018-19	Physical Verification	Deoghar, Dumka, Jamtara, Sahibgang, Pakur, Lohardagga, Simdega
2	Maithan Power Ltd.	2013-14	Physical Verification	Maithan
3	NHPC Limited	2020-23	Physical Verification	Subhansiri Lower Project, Teesta-V Project, Subhansiri Lower Project
4	NTPC Limited	2020-23	Physical Verification	Kahalgaon, Singrauli, Vindhyachal
5	Power Grid Corp. of India Ltd.	2017-20	Physical Verification	Patna, Pusauli, Arah, Ranchi, Jamshedpur & Chaibasa
6	THDC India Limited	2022-24	Internal	Dhukwan Project & Amelia Coal Mine Project
7	THDC India Limited	2024-25	Internal	NCR, Kaushambi Office including Solar and Wind Power (Dwarika & Patan)
SPECIAL AUDIT				
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	NATURE OF AUDIT	PLACE
1	Central Coalfields Ltd.	2005-06	Pay Fixation Audit	CGM Office, AFM Office, Toppa Colliery (Kuju Area)
2	Central Coalfields Ltd.	2005-06	Pay Fixation Audit	Pindra Colliery, Kuju Area
3	DAV Public School	1998-99 & 2001-02	Special Audit	Alkusa
4	Jharkhand Bijli Vitran Nigam Ltd.	2015	Base Line Parameter Audit	Dhanbad, Chas & Dumka
5	Mudra (Bharat Finance Inclusion Ltd)	2019	(End Use Utilisation Visit)	Units of Jharkhand & Bihar
6	Mudra (Vedika Credit Capital Ltd.)	2019	(End Use Utilisation Visit)	Units of Jharkhand & Bihar
7	New India Assurance Co. Ltd.	2004-05	Special Assignment	Guwahti (DO –1)
8	SIDBI (Vedika Credit Capital Limited)	2020	(End Use Utilisation Visit)	Units of Jharkhand & Bihar

DETAILS OF GOVERNMENT SECTOR, SCHOOL, TRUST & CO-OPERATIVE SOCIETY AUDIT

INTERNAL AUDIT OF GOVERNMENT SECTOR			
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	PLACE
1	Dhanbad Municipal Corporation	2022-23	Dhanbad
2	District Health Society	2020-21	Bokaro
3	District Health Society	2021-23	Godda
4	Jharkhand Education Project Council	2004-05	Dhanbad
5	Jharkhand Education Project Council	2005-06	Saraikela, Jamshedpur
6	Jharkhand Education Project Council (Kalyan Vibhag)	2010-11	DLO Deoghar
7	Jharkhand Education Project Council (Kalyan Vibhag)	2006-07	Dhanbad
8	Jharkhand State Food & Civil Supplies Corp. Ltd.	2014-15	HO + District
9	Jharkhand State Food & Civil Supplies Corp. Ltd.	2018-19	HO + District
10	Pradhan Mantri Gramin Sadak Yojna	2020-22	Koderma, Hazaribagh & Dhanbad
11	Pradhan Mantri Gramin Sadak Yojna	2022-23	Latehar, Chatra
STATUTORY AUDIT OF GOVERNMENT SECTOR			
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	PLACE
1	District Rural Development Agency	1992	Dhanbad
2	District Rural Development Agency	1993	Dhanbad
3	District Rural Development Agency	1994	Dhanbad
4	District Rural Development Agency	1995	Dhanbad
5	District Rural Development Agency	1997	Chatra
6	District Rural Development Agency	1998	Chatra
7	District Rural Development Agency	2005-06	Dumka
8	District Rural Development Agency	2013-14	Chaibasa
9	District Rural Development Agency	2020-24	Koderma
10	District Mineral Foundation Trust (DMFT)	2022-23	Dhanbad
11	District Rural Development Agency	2011, 2012 & 2013	Dhanbad
12	District Sachharata Vahini	1996	Dhanbad
13	District Sachharata Vahini	1997	Dhanbad
14	Jharkhand Education Project Council – Aid Programme	2003-04	Pakur, Sahebgunj
15	Jharkhand Education Project Council (Kalyan Vibhag)	2001-02	Dumka
16	Jharkhand Education Project Council (Kalyan Vibhag)	2002-03	Dumka
17	Jharkhand Education Project Council (Kalyan Vibhag)	2003-04	Dumka
18	Jharkhand Education Project Council (Kalyan Vibhag)	2004-05	Dumka
19	Jharkhand Education Project Council (Kalyan Vibhag)	2005-06	Dumka
20	Jharkhand Education Project Council (Kalyan Vibhag)	2006-07	Dumka
21	Jharkhand Education Project Council (SSA)	2009-10	Bokaro & Dhanbad

22	Jharkhand Education Project Council (SSA)	2007-08	Jamtara, DLO & Block
23	Jharkhand Education Project Council (SSA)	2010-11	DLO Deoghar
24	Jharkhand Education Project Council (SSA)	2018-19	Simdega
25	Jharkhand Education Project Council (SSA)	2019-20	Dumka
26	Jharkhand Education Project Council (SSA)	2020-21	Latehar
27	Mid Day Meal (Jharkhand)	2018-21	Pakur
28	Pradhan Mantri Gramin Sadak Yojna	2008-09	Bokaro
29	Pradhan Mantri Gramin Sadak Yojna	2009-10	Godda
30	Pradhan Mantri Gramin Sadak Yojna	2012-13	Dumka
STATUTORY AUDIT OF SCHOOL/TRUST/CO-OP. SOCIETY			
SL. NO	NAME OF ORGANISATION	YEAR OF AUDIT	PLACE
1	Agriculture Produce Market committee	2005-06	Giridih
2	Agriculture Produce Market committee	2006-07	Giridih
3	Agriculture Produce Market committee	2007-08	Giridih
4	Co- Operative Credit Society Ltd.	2010	B. S. City, Bokaro
5	Coalfield Educational Trust	2010	Dhanbad
6	DAV High School	2010-24	Katrasgarh
7	DAV Kapildev Public School	2010-13	Kadru, Ranchi
8	DAV Public School	2005-06	Moonidih
9	DAV Public School	2007-08	Barhi, Simdega, RIT Campus Adityapur, Jamshedpur
10	DAV Public School	2008-09	RIT Campus Adityapur, Jamshedpur, Deoghar
11	DAV Public School	2010-11	Toppa, Ramgarh
12	DAV Public School	1998-99 & 2001-02	Alkusa
13	Dhanbad Central Co-Operative Society	2009-10	PACS (Dhanbad)
14	Dhanbad Coal Board Employees Co- Op. Credit Society Ltd.	2008-11	Saraidhela
15	Ganesh and Gita Charitable and Education Trust	2010-24	Dhanbad
16	India Fire Bricks & Insul.Co.	1998	Dhanbad
17	Indian Institute of Technology (IIT, ISM)	2013-14 & 2015 to 2020	Dhanbad
18	Jharia Rehabilitation and Development Authority (JRDA)	2019-24	Dhanbad
19	Ramgarh Project Employees Sakh Sahyog Samittee	2005-06	Rajrappa Project
20	St. Paul's Modern School	2005-06	Bokaro Thermal
21	The Jharkhand State Co-op. Lac Marketing & procurement Federation Ltd (JASCOLAMPF)	2020-21	Ranchi
22	The Jharkhand State Co-op. Lac Marketing & procurement Federation Ltd (JASCOLAMPF)	2022-24	Ranchi

ETHICAL STANDARDS AND INDEPENDENCE:

Code of Ethics

Our firm is firmly committed to maintaining the highest ethical standards in compliance with the guidelines established by the Institute of Chartered Accountants of India (ICAI). We believe that adherence to ethical principles is essential for building trust and credibility with our clients, employees, and the public. The key elements of our Code of Ethics include:

- **Integrity:** We uphold integrity in all our professional endeavors. Our members are expected to demonstrate honesty and fairness in their interactions and ensure that their conduct reflects the values of the firm.
- **Objectivity:** Our professionals must maintain objectivity and not allow bias, conflict of interest, or undue influence to compromise their professional judgment. This principle is fundamental in ensuring that our audits and services are impartial and reliable.
- **Confidentiality:** In line with ICAI guidelines, we are committed to protecting our clients' confidential information. All employees are trained to uphold confidentiality and refrain from disclosing sensitive information without proper authority, ensuring that client trust is maintained.
- **Professional Competence:** We are dedicated to ensuring that all our professionals possess the necessary skills and knowledge to deliver high-quality services. Continuous professional development is encouraged, with regular training sessions and workshops aimed at keeping our team updated on industry practices and regulatory changes.
- **Professional Behavior:** Our firm promotes professional behavior that

upholds the reputation of the profession. We encourage our members to comply with all applicable laws and regulations and to act in a manner that reflects positively on the firm and the accounting profession as a whole.

Independence Policy

Our independence policy is designed to align with ICAI guidelines, which emphasize the importance of maintaining independence and objectivity in all audit and assurance engagements. The key components of our independence policy include:

- **Independence Standards:** We adhere to the independence standards outlined by the ICAI, ensuring that all professionals understand the significance of remaining independent in both appearance and fact. This includes avoiding any financial interests or relationships that may impair independence.
- **Independence Assessments:** Regular assessments are conducted to evaluate our independence. This includes reviewing our relationships with clients and identifying any potential threats to independence, such as financial interests, familial ties, or business relationships.
- **Training and Awareness:** Our firm provides ongoing training on the ICAI's Code of Ethics and independence requirements. This training ensures that all employees are aware of their responsibilities and understand the importance of independence in maintaining the credibility of our services.
- **Conflict of Interest Reporting:** We have established a transparent reporting mechanism for employees to disclose any potential conflicts of interest. Employees are encouraged to report any situations that may affect their independence, allowing for timely resolution and adherence to ethical standards.

- **Monitoring and Compliance:** Our independence policy is regularly monitored and reviewed to ensure compliance with ICAI guidelines. We engage external consultants to conduct periodic audits of our independence practices and recommend improvements as necessary.

By adhering to our Code of Ethics and independence policy, we ensure that our firm operates with the integrity and professionalism required by the ICAI. This commitment not only enhances our reputation in the industry but also ensures that we deliver reliable and trustworthy services to our clients, fostering long-lasting relationships based on mutual respect and confidence.

Certifications and Accreditations:

Professional Certifications

The firm is having 17 professionally qualified Chartered Accountants, 04 professionally qualified Cost & Management

Accountants. The varied certifications gained by each of the partner is enlisted below:-

PARTNERS

S. No.	Name of Partner	M. No.	Qualification	Date Of Joining
1.	D. N. Dokania	052472	B.Sc., FCA, LLB, AASM, DISA (ICAI) Certified Concurrent Auditor (ICAI)	01.03.1985
2.	Naman K Dokania	417251	B.Com, FCA, CS, DISA (ICAI), Certified Concurrent Auditor (ICAI), Certified Forensic Auditor (ICAI), Certified GST Auditor (ICAI) Certified Co-Operative Society Auditor, (ICAI) Certified Social Auditor by NiSM	15.05.2012
3.	Ravi Agarwalla	055615	B.Com, FCA	01.04.1997
4.	Puja Daga	059844	B.Com, FCA, DISA (ICAI)	31.12.2001
5.	Manish Jajodia	065151	B.Com, FCA	21.12.2011
6.	Namit Arora	518099	B.Com, FCA	15.05.2012
7.	Iqtidar Ahmed	521213	B.Com, FCA	30.09.2012
8.	Gayatri Agarwal	307653	B.Com, FCA	01.04.2019
9.	Mantosh Kr. Singh	429420	B.Com, FCA, Certified Forensic Auditor (ICAI), Certified Concurrent Auditor (ICAI),	06.09.2016
10.	Shradha Kejriwal	303355	B.Com, FCA	01.07.2020
11.	Sonica Dokania	301311	B.Com, FCA	29.12.2016
12.	Shruti Goel	303966	B.Com, FCA	01.04.2022
13.	Richa Arora	423927	B. Com, FCA	01.07.2020
14.	Abhishek Anand	527049	B. Com, FCA	26.12.2021
15.	Rajni Agarwal	303725	B. Com, FCA	01.10.2022

Professional Staff:

<i>Sl No.</i>	<i>Name</i>	<i>Education</i>	<i>Membership / Reg. Number</i>
1	Ankit Agarwal	ACA	307344
2	Pooja Dokania	ACA	A/F
3	Amit Dokania	ACMA	ERC/078862
4	Tripty Modi	ACMA	03152005897
5	Akhila Kumar Panda	ACMA	3132002062
6	Ashutosh Kumar Sinha	ACMA	30426

Memberships

The Membership of the partners is enlisted below:-

<i>S. No.</i>	<i>Name of Partner</i>	<i>Membership No. with ICAI</i>
1	D. N. Dokania	052472
2	Naman K Dokania	417251
3	Ravi Agarwalla	055615
4	Puja Daga	059844
5	Manish Jajodia	065151
6	Namit Arora	518099
7	Iqtidar Ahmed	521213
8	Mantosh Kumar Singh	429420
9	Sonica Dokania	301311
10	Gayatri Agarwal	307653
11	Shradha Kejriwal	303355
12	Shruti Goel	303966
13	Richa Arora	423927
14	Abhishek Anand	527049
15	Rajni Agarwal	303725

Evidences for Professional Certifications and membership is enclosed as per Annexure C & Annexure D respectively.

Article Assistants

The Details of Assistants are as follows:-

<i>Sl No.</i>	<i>Name of the Assistant</i>	<i>Whether CA - IPCC/CMA-Inter</i>
1	Dipesh Dokania	CA Finalist
2	Rohit Kumar Jalan	CA Finalist
3	Nidhi Agarwal	CA Finalist
4	Sweta Mukherjee	CA Finalist
5	Puja Agarwal	CA Finalist
6	Nidhi Keshri	CA Finalist
7	Ridhi Patwari	CA Finalist
8	Pratik Khaitan	CA Finalist
9	Nishi Agarwal	CA Finalist
10	Ananya Banerjee	CA Finalist
11	Arpita Agarwal	CA Finalist
12	Aryan Kumar Gupta	CA Finalist
13	Salim Alam	CA Finalist
14	Sujal Kumar Agarwal	CA Finalist
15	Akshat Agarwal	CA Finalist
16	Jaya Kumari	CA Finalist
17	Yash Singh	CA Finalist
18	Priyanshu Agarwal	CA Finalist
19	Anuradha Yadav	CA Finalist
20	Navya Agarwal	CA Finalist
21	Ayush Kumar Mittal	CA Finalist
22	Ankit Kumar	CMA Finalist
23	Sunny Singh	CMA Finalist
24	Sagupta Khatoon	CMA Finalist
25	Khushi Singhal	CMA Finalist
26	Pragati Kumari	CMA Finalist

Other Assistants

<i>Name</i>	<i>Qualification</i>	<i>Experience (in years)</i>
Vinod Kumar Yadav	B.Com (H), LLB	17
Akhilesh Kumar Ram	B.A (H), ADCA & DTP	13
Prem Kr. Ojha	M.Com (H)	10
Manish Singh	B. Com (H)	5
Md Hasnath	B. Com (H)	5
Rashid Raja	B. Com (H)	4
Reshma Nahid	B. Com (H), LLB	16
Dharmendra Kumar	B. Com (H)	9
Mohan Mahto	B. Com (H)	15
Khagen Gope	B. Com (H)	21
Santosh Singh	B. Com (H)	20

Manoj Singh	B. Com (H)	8
Kanhai Gope	B. Com (H)	18
Madan Mohan Sinha	B. Com (H)	15
Sukhdev Pramanik	B. Com (H)	6
Sandeep Singh	M.Com (H)	9
Nisha Bhatia	B. Com (H)	5
Rukhsar Parveen	B. Com (H)	7
Sabina Khatoon	B. Com (H)	5
Kundan Kumar Sharma	B. Com (H)	7
Arunesh Pandey	B. Com (H)	8
Amit Kumar	B. Com (H)	8
Arvind Kumar Singh	B. Com (H)	6
Kali Charan Mahto	B. Com (H)	7
Bijay Kumar	B. Com (H)	6
Arvind Kumar Bharamar	B. Com (H)	6
Pramod Agarwal	B. Com (H)	6
Barun Rawani	B. Com (H)	10
Dharmendra Upadhyay	B. Com (H)	6
Amar Bansali	B. Com (H)	5

Karan Agarwal	B. Com (H)	6
Narendra Kumar	B. Com (H)	5
Manish Kumar	B. Com (H)	9
Ajit Chouhan	B. Com (H)	4
Amit Paul	B. Com (H)	5
Vikram Singh	B. Com (H)	7
Sumit Kumar	B. Com (H)	5
Sandeep Kumar	B. Com (H)	5
Alaudin Ansari	B. Com (H)	7
Vinay Kumar Ram	B. Com (H)	5
Digvijay Tanti	B. Com (H)	6
Bhawani Bhandari	B. Com (H)	5
Pintu Rana	B. Com (H)	6
Vikash Kumar Singh	B. Com (H)	5
Prabhakar Roy	B. Com (H)	4
Pankaj Sharma	B. Com (H)	5
Pankaj Gupta	B. Com (H)	4
Amrit Mahto	B. Com (H)	5
Sagar Paswan	I.Com	6
Umang Santhalia	B. Com (H)	1
Amit Kumar	I.Com	5
Sanoj Kumar	Metric	5

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Our firm is deeply committed to corporate social responsibility (CSR) and believes in making a positive impact on society and the environment. We recognize our role in fostering community well-being and sustainability, and we actively engage in initiatives that reflect our values. One of our significant CSR initiatives is our support for a gaushala dedicated to the welfare of animals, especially cows.

CSR Initiatives

- **Support for Gaushala:** Our firm has taken a proactive approach to support a local gaushala (cow

shelter), which serves as a sanctuary for abandoned, injured, and old cows. By providing financial assistance and resources, we aim to ensure that these animals receive the care and attention they deserve. This initiative not only addresses the plight of left-out animals but also promotes compassion and empathy within our community.

- **Benefits to Left-Out Animals:** The gaushala plays a crucial role in rescuing and rehabilitating cows that are neglected or in need of care. Our contributions help provide food, shelter, and medical treatment to these animals, ensuring their well-being. We believe that every living being deserves a chance at a dignified life, and our support for the gaushala reflects this commitment.
- **Community Involvement:** We actively encourage our employees to participate in volunteer activities at

the gaushala. This involvement not only fosters a sense of community among our staff but also raises awareness about animal welfare issues. Our team regularly engages in activities such as feeding the cows, assisting with maintenance, and participating in educational programs aimed at promoting responsible animal care.

- **Sustainability Efforts:** Supporting the gaushala aligns with our broader sustainability goals. By contributing to animal welfare, we are also promoting ecological balance and biodiversity. The gaushala contributes to sustainable

agriculture practices, as cow dung can be used as organic fertilizer, promoting healthier soil and crops.

- **Contributions to Society:** Our firm recognizes the importance of contributing to society at large. By supporting the gaushala, we aim to inspire others in the community to take action towards animal welfare. We also work to raise awareness about the importance of protecting and caring for animals, contributing to a culture of compassion and responsibility.

AWARDS AND RECOGNITION

Our firm is proud to have received various awards and recognitions that reflect our commitment to excellence in service, leadership, and community involvement. We believe that these accolades are a testament to the hard work and dedication of our team, as well as our unwavering commitment to delivering high-quality services to our clients.

Awards and Honors

- **Best State Auditor Award:** We are honored to have been recognized as the **Best State Auditor** by GENPACT. This award acknowledges our outstanding performance in state audits, highlighting our adherence to professional standards, attention to detail, and the integrity of our auditing processes.
 - **Significance:** Receiving this recognition from a respected organization like GENPACT underscores our position as a leader in the auditing field. It reflects our ability to deliver comprehensive and reliable audit services that meet the diverse needs of our clients.

- **Impact on the Firm:** This award not only validates our commitment to excellence but also serves as motivation for our team to continue striving for higher standards in our services. It enhances our reputation in the industry and reinforces our dedication to providing exceptional service to our clients.

Evidence of Recognition

Attached to this note are the official documentation and acknowledgment from GENPACT regarding the **Best State Auditor Award**. This evidence includes:

- A certificate or plaque received from GENPACT recognizing our achievement.

Through our consistent efforts and dedication to quality, we continue to earn recognition for our contributions to the auditing profession and our commitment to delivering exceptional service. We look forward to building on this success and achieving even greater heights in the future.

Evidences for Recognition Enclosed as per Annexure E.

CONTACT INFORMATION:

Office Locations: Addresses and contact details of the firm's headquarters and branch offices.

(Head Office)	:	103A, 1st Floor, Shanti Bhawan, Bank More, Dhanbad – 826001 (Jharkhand) Date of Opening :- 01/03/1985
Branch Offices	1	<ul style="list-style-type: none"> • C/o. - P. Dokania, 7C, Shivansh Heights, 7th Floor, Block -1, Rameshwaram Lane, Bariatu Road, Ranchi- 834009 (Jharkhand) Date of Opening :- 01/04/2020 Branch-in-Charge:- Richa Arora
	2	<ul style="list-style-type: none"> • C/o – Natraj Jeweller Main Road, Chas, Bokaro - 827013 (Jharkhand) Date of Opening :- 01/09/2013 Branch-in-Charge:- Abhishek Anand
	3	<ul style="list-style-type: none"> • C/o- Tara Chand Jain Jain House, BBC Road, Giridih – 815301 (Jharkhand) Date of Opening :- 14/08/2020 Branch-in-Charge:- Rajni Agarwal
	4	<ul style="list-style-type: none"> • C/o - Debi Prasad Pal, Sukhjora, PO - Sukhjora, PS - Ranishwar, Dumka – 814148 (Jharkhand) Date of Opening :- 23/11/2012 Branch-in-Charge:- Mantosh Kumar Singh
	5	<ul style="list-style-type: none"> • C/o - Chandan Kumar, Kolhaura Kolani, Bodhgaya, Near Delta Hotel, Domuhan, Gaya – 824231 (Bihar) Date of Opening :- 01/02/2013 Branch-in-Charge:- Sonica Dokania

	6	<ul style="list-style-type: none"> C/o: Nirmala Jain 2nd Floor, Kuntala Apartment, Opposite Adharchand High School, Ambicapatty, Silchar - 788004 (Assam) Date of Opening :- 15/06/2021 Branch-in-Charge:- Ankit Agarwal
	7	<ul style="list-style-type: none"> C/o- Shiv Kumar Yadav, Nikat Madhopur, Avas Vikas Colony, Ballia City, Ballia - 277001 (Uttar Pradesh) Date of Opening :- 05/03/2022 Branch-in-Charge:- Iqtidar Ahmad

Key Contacts:

Contact information for key personnel or partners, including phone numbers, email addresses, and LinkedIn profiles.

FCA Naman Kumar Dokania
Partner
Membership No. 417251

Contact No. - +91 9973795695
E-Mail Id: - ca@ndokania.com

Website and Social Media:

Website:- www.ndokania.com

Linkedin:-
<https://in.linkedin.com/company/ndokania>

WHY CHOOSE US:

Unique Selling Proposition (USP)

At **D N DOKANIA & ASSOCIATES**, we believe that audit and assurance services are more than just a compliance requirement—they are essential tools for fostering transparency, accountability, and strategic growth. We take pride in being your trusted partner in navigating the complexities of your financial landscape. Here's why we are the ideal choice for your audit and assurance needs:

1. **Comprehensive Expertise:** Our team consists of seasoned professionals with extensive experience in audit and assurance across diverse industries. We bring a wealth of knowledge and best practices that enable us to deliver thorough and insightful audits, ensuring compliance while adding strategic value to your organization.
2. **Tailored Assurance Solutions:** Recognizing that every business is unique, we offer customized audit solutions designed to address your specific needs and challenges. Our tailored approach ensures that you receive relevant insights that align with your business objectives, helping you make informed decisions with confidence.
3. **Commitment to Integrity:** Integrity is at the heart of our practice. We adhere strictly to ethical standards and professional guidelines, guaranteeing that our audits are unbiased, transparent, and credible. Our commitment to integrity fosters trust, allowing you to focus on your business while we manage your auditing needs.
4. **Proactive Risk Management:** We understand the importance of identifying and mitigating risks before they become issues. Our proactive audit methodology

includes thorough risk assessments, enabling us to highlight potential vulnerabilities and recommend practical solutions to strengthen your financial position.

5. **Innovative Technology Integration:** Embracing the latest advancements in technology, we utilize cutting-edge tools and data analytics to enhance the efficiency and effectiveness of our audit processes. Our tech-driven approach not only improves accuracy but also provides you with real-time insights that facilitate informed decision-making.
6. **Clear Communication:** We prioritize open and clear communication throughout the audit process. Our team is dedicated to keeping you informed with regular updates and discussions, ensuring that you understand our findings and recommendations every step of the way. You'll never feel left in the dark with **D N DOKANIA & ASSOCIATES** by your side.
7. **Community Engagement:** We are proud of our commitment to corporate social responsibility. By supporting initiatives such as local gaushalas for animal welfare, we strive to make a positive impact in our community. Choosing us means partnering with a firm that values ethical responsibility and gives back to society.
8. **Client-Centric Focus:** Your needs are our priority. We aim to not only meet but exceed your expectations through exceptional service and dedication. Our client-centric philosophy means we adapt to your requirements, ensuring a seamless and rewarding experience from the initial engagement to the final report.

Choosing **D N DOKANIA & ASSOCIATES** for your audit and assurance services means investing in a partnership dedicated to your success. We are committed to delivering not

just compliance but also meaningful insights that can drive your organization forward. Let us help you transform your audit experience from a routine task into a

strategic advantage that empowers your business for sustainable growth and success.

TERMS OF ENGAGEMENT

Engagement Process

At **D N DOKANIA & ASSOCIATES**, we strive to make the audit process seamless and transparent for our clients. Our engagement process is designed to foster clear communication, ensure understanding, and deliver exceptional service every step of the way. Here's an overview of our typical engagement process:

1. Initial Consultation:

- **Understanding Your Needs:** The engagement begins with an initial consultation, where we take the time to understand your specific requirements, objectives, and concerns. This meeting provides an opportunity for us to learn about your business, the scope of the audit, and any particular areas you'd like us to focus on.
- **Establishing Expectations:** We discuss your expectations regarding the audit process, timelines, and deliverables. This helps us align our services with your goals right from the start.

2. Proposal Development:

- **Tailored Audit Plan:** Based on the information gathered during the consultation, we develop a customized audit proposal. This proposal outlines the scope of the audit, the methodologies we will employ, timelines for completion, and an estimated fee structure.
- **Transparent Pricing:** We ensure that our pricing is transparent and competitive, with no hidden costs. This allows you to make an informed decision without any surprises later in the process.

3. Engagement Confirmation:

- **Formal Agreement:** Once you review and agree to the proposal, we formalize the engagement through a signed agreement. This document outlines the terms and conditions, including confidentiality, timelines, and responsibilities of both parties.
- **Setting Up Communication Channels:** We establish clear communication channels to facilitate ongoing discussions and updates throughout the engagement.

4. Audit Execution:

- **Planning and Coordination:** Our audit team conducts thorough planning to ensure a smooth execution of the audit. We coordinate with your team to gather necessary documentation and schedule any meetings or site visits required.
- **Fieldwork:** During the audit, we perform fieldwork that includes data analysis, interviews, and site inspections, depending on the nature of the audit. Our team is committed to maintaining a professional and respectful presence while working at your premises.

5. Reporting:

- **Draft Report:** Upon completing the fieldwork, we compile our findings into a draft report. This report includes key observations, areas of concern, and recommendations for improvement.
- **Review and Discussion:** We present the draft report to your team for review and discussion. This collaborative approach ensures that we address any

questions or clarifications before finalizing the report.

6. Final Report Delivery:

- **Issuance of Final Report:** After incorporating any feedback, we issue the final audit report. This report provides a comprehensive overview of our findings, along with actionable recommendations tailored to your organization's needs.
- **Executive Summary:** In addition to the full report, we may provide an executive summary highlighting key findings and recommendations for quick reference by senior management.

Fee Structure

At **D N DOKANIA & ASSOCIATES**, we believe in maintaining transparency and fairness in our fee structure while adhering to the guidelines set forth by the Institute of Chartered Accountants of India (ICAI). Our goal is to provide high-quality audit and assurance services that deliver exceptional value to our clients. Below is an overview of our fee structure and billing practices:

General Fee Structure

1. Fixed Fee Structure:

- We offer a fixed fee model for our audit services based on the scope and complexity of the engagement. This fee structure provides clarity and predictability for our clients, ensuring no unexpected costs arise during the audit process.

2. Time-Based Billing:

- In certain situations, we may employ a time-based billing approach, charging fees based on the actual hours worked by our team members. This model is particularly applicable for engagements

7. Follow-Up and Support:

- **Ongoing Support:** Our engagement doesn't end with the delivery of the final report. We offer follow-up support to discuss the implementation of our recommendations and address any ongoing questions you may have.
- **Continuous Improvement:** We value your feedback and use it to enhance our processes and services. Our goal is to foster a long-term partnership that evolves with your organization.

where the scope may vary or where ongoing consultation is required.

3. Value-Based Pricing:

- We recognize that the value of our services extends beyond traditional metrics. Our value-based pricing model reflects the benefits and insights our audits bring to your organization. This approach allows us to align our fees with the outcomes delivered, ensuring that you receive maximum value for your investment.

4. Consultation Fees:

- Initial consultations are often provided at no charge, allowing potential clients to discuss their needs and understand how our services can benefit them. For specialized consultations, we offer competitive hourly rates as per ICAI guidelines.

Billing Practices

payment terms that suit their financial processes.

1. **Transparent Invoicing:**

- We are committed to providing clear and detailed invoices that outline the services rendered, hours worked (if applicable), and any other relevant charges. This transparency ensures that clients fully understand their billing and can track the value received.

2. **Payment Terms:**

- Our standard payment terms typically require a deposit upon engagement confirmation, with the balance due upon completion of the audit services. We strive to be flexible and accommodating, working with clients to establish

3. **No Hidden Costs:**

- We believe in honest and straightforward pricing. Our fee structure includes all anticipated costs, and we communicate any potential additional charges upfront to avoid surprises.

4. **Periodic Review:**

- We periodically review our fees and billing practices to ensure they remain competitive and aligned with market standards while adhering to ICAI guidelines. This commitment helps us maintain our reputation for integrity and fairness in all our financial dealings.

Conclusion:

Call to Action

Unlock the full potential of your organization with **D N DOKANIA & ASSOCIATES**! If you're looking for a trusted partner to elevate your audit and assurance services, your journey begins here.

Let's Transform Your Financial Landscape Together!

Imagine having clarity in your financial reporting, a proactive approach to risk management, and valuable insights that propel your business forward. Our dedicated team is ready to make that vision a reality!

💡 **Why wait? Reach out for a complimentary consultation!** 💡

This is your chance to engage with our experts, discuss your unique needs, and

discover how our tailored solutions can enhance your operational efficiency and drive sustainable growth.

Get in Touch Today!

- 📞 **Phone:** + 91 9431158508 / +91 9973795695
- ✉️ **Email:** ca@dndokania.com
- 🌐 **Website:** www.dndokania.com

Whether you have questions about our services or are ready to embark on a transformative audit experience, we are here to help. Your success is our mission, and we can't wait to partner with you!

Let's start a conversation that leads to excellence!

ANNEXURE – A

1. Firm Registration Certificate
2. PAN Card Copy
3. GST Registration Certificate

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
AABFD3155A



नाम / Name
D N DOKANIA AND ASSOCIATES

निगमन / गठन की तारीख
Date of Incorporation/Formation
20/03/1985

155245

(Amended)



Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number :20AABFD3155A1ZG

1.	Legal Name	D N DOKANIA AND ASSOCIATES			
2.	Trade Name, if any	D N DOKANIA AND ASSOCIATES			
3.	Additional trade names, if any				
4.	Constitution of Business	Partnership			
5.	Address of Principal Place of Business	1ST FLOOR, 103 A, SHANTI BHAWAN, BANK MORE, DHANBAD, Dhanbad, Jharkhand, 826001			
6.	Date of Liability	01/07/2017			
7.	Date of Validity	From	01/07/2017	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Jharkhand Goods and Services Tax Act, 2017			
Signature		Signature valid Digitally signed by: DS GOODS AND SERVICES TAX NETWORK Date: 2023.08.04 16:31:34 IST			
Name		Afsana Khanum			
Designation		Assistant Commissioner			
Jurisdictional Office		Dhanbad Urban			
Date of issue of Certificate		04/08/2023			
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 04/08/2023 by the jurisdictional authority.



Goods and Services Tax Identification Number: 20AABFD3155A1ZG

Details of Additional Place of Business(s)

Legal Name D N DOKANIA AND ASSOCIATES

Trade Name, if any D N DOKANIA AND ASSOCIATES

Additional trade names, if any

Total Number of Additional Places of Business(s) in the State 2

- 1 UG-46, URMILA TOWER, 1ST FLOOR, BANK MORE, DHANBAD, Dhanbad, Jharkhand, 826001
- 2 7-C Shivansh Heights, Block-A, Rameshwaram Lane, Bariatu Road, Behind Army Camp, Ranchi, Ranchi, Jharkhand, 834009



Goods and Services Tax Identification Number: 20AABFD3155A1ZG

Legal Name D N DOKANIA AND ASSOCIATES

Trade Name, if any D N DOKANIA AND ASSOCIATES

Additional trade names, if any

Details of Managing / Authorized Partners

1		Name	DINA NATH DOKANIA
		Designation/Status	PARTNER
		Resident of State	Jharkhand
2		Name	RAVI AGARWALLA
		Designation/Status	PARTNER
		Resident of State	Jharkhand
3		Name	PUJA DAGA
		Designation/Status	PARTNER
		Resident of State	West Bengal
4		Name	MANISH JAJODIA
		Designation/Status	PARTNER
		Resident of State	West Bengal
5		Name	NAMAN KUMAR DOKANIA
		Designation/Status	PARTNER
		Resident of State	Jharkhand
6		Name	NAMIT ARORA
		Designation/Status	PARTNER
		Resident of State	Delhi
7		Name	IQTIDAR AHMAD
		Designation/Status	PARTNER
		Resident of State	Delhi
8		Name	CHANDRA SHEKHAR KESHRI
		Designation/Status	PARTNER
		Resident of State	Jharkhand
9		Name	SONICA DOKANIA
		Designation/Status	PARTNER



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Decentralised Office)

ICAI Bhawan, Plot No.9, Block A-1, Lakhanpur, Kanpur- 208024

Tel.: 0512-2334200, 0512-2334201 FAX.:

E-Mail:cro@icai.in Website:<http://www.icai.org>

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the undermentioned firm of chartered Accountants is registered under the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations 1988 made thereunder. The name/s of the Proprietor/Partner therein is/are given below:

Regn. No.(F.R.N)

050042C

Name of the Firm

M/s. D N DOKANIA & ASSOCIATES

H.O. Address

103/A SHANTI BHAWAN
IST FLOOR BANK MORE
(JHARKHAND)
DHANBAD
826001

Year of Establishment

01/03/1985

Date from which it is continuing as a Partnership Firm

28/03/1995

Constitution of the Firm as on

30/10/2024

Firm GSTIN (Head Office)

20AABFD3155A1ZG

Address(es) of Branch Offices

1. UG-46 URMILA TOWER,IST FLOOR,BANK MORE,JHARKHAND,DHANBAD,826001
2. C/O CHANDAN KUMAR,KOLHAURA KOLANI,BODHGAYA,NEAR DELTA HOTEL DOMUHAN,GAYA,824231

3. MAIN ROAD,CHAS,BOKARO,BOKARO,827013
4. C/O SRI PRADEEP KR. KHEMKA,ROOM NO.11D 11TH FLOOR,159 RABINDRA SARANI,KOLKATA,700007
5. C/O DEBI PRASAD PAL,SUKHJORA,PO SUKHJORA,PS RANISHWAR,DUMKA,814148
6. 124-D DDA FLAT,JHILMIL COLONY,VIVEK VIHAR,DELHI,110095
7. 80/3, WORKFLOW, RANKA JUNCTION,VIJINAPUR VILLAGE, KR PURAM,LANDMARK TIN FACTORY JUNCTION,OPP TO SALARPURIA MAGNIFICIA, OLD MADRAS ROAD,BENGALURU,560016
8. C/O - P DOKANIA,7C, SHIVANSH HEIGHTS,7TH FLOOR, BLOCK -1,RAMESHWARAM LANE, BARIATU ROAD,RANCHI,834009
9. C/O NIRMALA JAIN,2ND FLOOR, KUNTILA APARTMENT,OPPOSITE ADHARCHAND HIGH SCHOOL,AMBICAPATTY, SILCHAR,SILCHAR,788004
10. C/O SHIV KUMAR YADAV,NIKAT MADHOPUR,AVAS VIKAS COLONY,BALLIA,BALLIA,277001
11. C/O TARA CHAND JAIN,JAIN HOUSE,BBC ROAD,GIRIDIH,GIRIDIH,815301

Particulars of Partners/Proprietors:

No.	Member Name	Type	Membership Number	Admission Date as Partner/Proprietor	*Deemed Date	FCA Date	ACA Date	Individual Practice/Association with other firm/Occupation	Paid Assistant in the same Firm From To	
1	DOKANIA DEENA NATH	FCA	052472	01/03/1985	20/02/1985	07/03/1990	20/02/1985			
2	AGARWALLA RAVI	FCA	055615	01/04/1997	12/08/1991	13/09/1996	04/12/1987			
3	PUJA DAGA	FCA	059844	31/12/2001	08/06/1999	16/06/2004	08/06/1999	Proprietor of M/s. P DAGA & ASSOCIATES (329539E) ,		
4	MANISH JAJODIA	FCA	065151	21/12/2011	26/05/2009	24/01/2012	31/07/2006			
5	SONICA DOKANIA	FCA	301311	29/12/2016	28/12/2016	29/12/2021	18/10/2011			
6	SHRADHA KEJRIWAL	FCA	303355	01/07/2020	26/06/2020	23/01/2021	30/07/2012		06/09/2016	01/07/2020
7	RAJNI AGARWAL	FCA	303725	07/06/2024	07/06/2024	29/11/2022	23/08/2012		01/10/2022	06/06/2024
8	SHRUTI GOEL	FCA	# 303966	09/09/2015	07/09/2012	18/08/2020	07/09/2012			

9	GAYATRI AGRAWAL	FCA	307653	01/04/2019	20/10/2014	24/06/2020	20/10/2014			
10	NAMAN KUMAR DOKANIA	FCA	417251	15/05/2012	26/03/2012	26/03/2017	26/03/2012			
11	RICHA ARORA	FCA	423927	01/07/2020	26/06/2020	22/12/2023	23/08/2013		01/04/2018	01/07/2020
12	MANTOSH KUMAR SINGH	FCA	429420	06/09/2016	05/09/2016	20/01/2021	01/09/2015		01/09/2015	06/09/2016
13	NAMIT ARORA	FCA	518099	15/05/2012	22/02/2011	14/06/2016	22/02/2011			
14	IQTIDAR AHMAD	FCA	521213	30/09/2012	12/09/2012	04/12/2017	03/10/2011			
15	ABHISHEK ANAND	FCA	527049	26/12/2021	11/01/2020	21/12/2023	17/08/2012		01/04/2018	25/12/2021

Deemed date of joining in the Firm

Particulars Of Paid Assistants

No.	Member Name	Type	Membership Number	Admisson Date as Paid Asst.	FCA Date	ACA Date	FT/PT	Individual Practice/Association with other firm/Occupation	Partner in the same Firm From To	
1	ANKIT AGARWAL	ACA	307344	04/12/2017		20/08/2014	FT			

Details of Merger:

1. Firm Registration No.: 329213E	Constitution Date: 09/09/2015
Firm Name: GOEL SHRUTI & CO	Merger Date: 01/06/2022

Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	Relieving Date
1	SHRUTI GOEL	303966	09/09/2015	

(CA. Govind Agarwal)

Deputy Secretary

* Deemed date of commencement of Firm

Disclaimer : “This is a system generated Card / Certificate. Please inform us with any discrepancy that you may notice before you submit it for any official use.”

ANNEXURE – B

1. Qualified Professional Evidence

ANNEXURE – C

1. Firm Certification such as Firm Registration Certificate
2. Other Certificates



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Name of the Firm	M/s. D N DOKANIA & ASSOCIATES
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Year of Establishment	01/03/1985
Date from which it is continuing as a Partnership Firm	28/03/1995
Constitution of the Firm as on	30/10/2024
Firm GSTIN (Head Office)	20AABFD3155A1ZG

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8	SHRUTI GOEL	FCA	# 303966	09/09/2015	07/09/2012	18/08/2020	07/09/2012			

9	GAYATRI AGRAWAL	FCA	307653	01/04/2019	20/10/2014	24/06/2020	20/10/2014			
10	NAMAN KUMAR DOKANIA	FCA	417251	15/05/2012	26/03/2012	26/03/2017	26/03/2012			
11	RICHA ARORA	FCA	423927	01/07/2020	26/06/2020	22/12/2023	23/08/2013		01/04/2018	01/07/2020
12	MANTOSH KUMAR SINGH	FCA	429420	06/09/2016	05/09/2016	20/01/2021	01/09/2015		01/09/2015	06/09/2016
13	NAMIT ARORA	FCA	518099	15/05/2012	22/02/2011	14/06/2016	22/02/2011			
14	IQTIDAR AHMAD	FCA	521213	30/09/2012	12/09/2012	04/12/2017	03/10/2011			
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(CA. Govind Agarwal)

Deputy Secretary

* Deemed date of commencement of Firm

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The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 014961

This is to certify that the Peer Review of

M/s D N Dokania & Associates

103/A, Shanti Bhawan,

1st Floor, Bank More,

Dhanbad-826001

FRN No. 050042C

has been carried out for the period

2019-2022

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 10-02-2023

The Certificate shall remain valid till: 28-02-2026

Issued at New Delhi on 11-02-2023

**CA. Chandrashekhar
Vasant Chitale
Chairman
Peer Review Board**

**CA. Anuj Goyal
Vice-Chairman
Peer Review Board**

**CA. Nidhi Singh
Secretary
Peer Review Board**

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.

Bank Branch Auditors Panel for the Year 2023-24

MEF No.:	MEF31263
FRN No.:	050042C
Concern Name:	M/s. D N DOKANIA & ASSOCIATES
Unique Code No.:	0050076
Category:	I
State:	JHARKHAND
District:	DHANBAD

<<Go back

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG
NEW DELHI – 110002.**

No. CA-V/108-2022/ER0583

TO
D N DOKANIA & ASSOCIATES
103 A, 1ST FLOOR
SHANTI BHAWAN
BANK MORE
DHANBAD - JHARKHAND

Subject : Empanelment status of your firm for the year 2024-2025

Dear Sir(s),

With reference to your application for empanelment, it is informed that your firm stands empanelled with this office for the year 2024-2025 with empanelment No. ER0583 for the purpose of appointment of auditors of Companies as per Section 139(5) and 139 (7) of the Companies Act 2013 and of Statutory Corporations/Autonomous Bodies as per the provisions of their respective Acts. This number may invariably be quoted in all future correspondence with this office.

Any change in the constitution of the firm vis-a-vis the particulars submitted in online application should be intimated to this office within 30 days from the date of such changes.

Sr. Administrative Officer/CAV

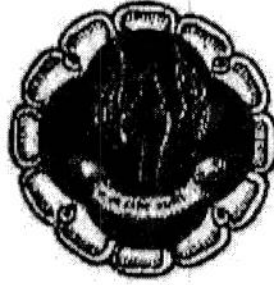
(This is a Computer generated Letter)

The firm ER0583 is eligible for inclusion in the panel for Major audits for the year 2024 - 2025

ANNEXURE – D

1. Membership Certificate of Partners
2. Extra Qualification Certificate

The Institute of
Chartered Accountants of India



Certificate of Practice

*This is to certify that
Deena Nath Dohaniya, F.C.A.*

*Membership No. 52472 of Dhanbad
is entitled to practise as Chartered Accountant.*

*This Certificate is issued subject to the provisions of
the Chartered Accountants Regulations, 1988,
or modifications and/or amendments thereof.*

*The Certificate shall be effective from
Seventh day of March 1990.*

*Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtyfirst day of March 1990*

M. C. Narasimhan

*(M. C. Narasimhan)
Secretary*

A. H. Dalal

*(A. H. Dalal)
President*

The Institute of Chartered Accountants of India



Certificate of Practice

This is to Certify that
Naman Kumar Dokania, F.C.A.
Son of Dina Nath Dokania
Membership No. 417251 of Dhanbad
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Twenty sixth day of March, 2017 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of March, 2017.

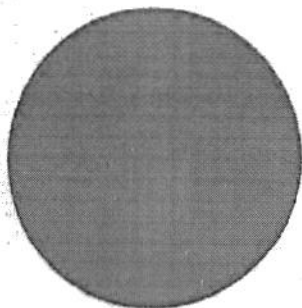


N. S. Vikamsey

417251

(V SAGAR)
Secretary

(NILESH S VIKAMSEY)
President



The Institute of Chartered Accountants of India



Certificate of Practice

This is to certify that

Agarwalla Ravi, FCA

Membership No. 055615 of Jharia

is entitled to practise as Chartered Accountant.

This Certificate is issued subject to the provisions of
the Chartered Accountants Regulations, 1988,
or modifications and/or amendments thereof.

The Certificate shall be effective from

Thirteenth day of September, 1996.

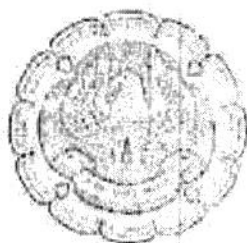
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of November, 1996.

T S V Srinivasan

K R A N Iyer
(K R A N IYER)
Secretary (Current Charge)

(T S V S RINIVASAN)
President

The Institute of Chartered Accountants of India



Certificate of Practice

This is to certify that

Ms. Daga Puja, FCA

Daughter of Jai Chand Laha

Membership No. 059844 of Kolkata

is entitled to practise as Chartered Accountant.

This Certificate is issued subject to the provisions of
the Chartered Accountants Regulations, 1988,
or modifications and/or amendments thereof.

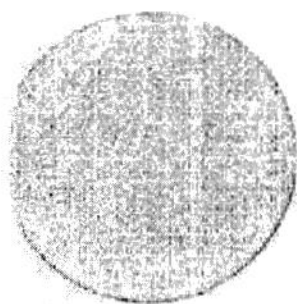
The Certificate shall be effective from

Sixteenth day of June, 2004.

Given under the Common Seal of the .

Institute of Chartered Accountants of India,

this Thirtieth day of June, 2004.



Ashok Haldia
(ASHOK HALDIA)
Secretary

Sunil Goyal
(SUNIL GOYAL)
President





Certificate of Practice

This is to Certify that

Manish Jaiswal, ACA

Son of Shri Kumar Jaiswal

Membership No. 065151 of Kolkata

is entitled to practise as Chartered Accountant.

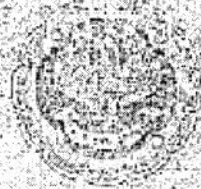
This Certificate is issued subject to the provision of
the Chartered Accountants Regulations, 1988,
or modifications and/ or amendments thereof.

The Certificate shall be effective from
on the Twenty sixth day of May 2009.

Given under the Common Seal of the
Institute of Chartered Accountants of India
this Twentieth day of June 2009.



Institute of Chartered Accountants of India



Certificate of Practice

This is to certify that

Mr. A. K. A. A.

Senior Member of the Council

Membership No. 515079 of Delhi

is entitled to practice as Chartered Accountant.

This Certificate is issued subject to the provision(s) of

the Chartered Accountants Regulations, 1988

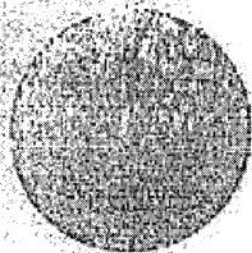
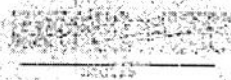
or amendment(s) thereof.

The Certificate shall be effective from the

Twenty second day of February, 2011.

Given under the Common Seal of the
Institute of Chartered Accountants of India,

this thirty first day of March, 2011.



(T. KARTHIKEYAN)

Secretary

(G. RAMASWAMY)

President



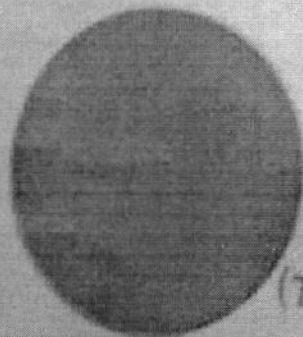
Certificate of Membership

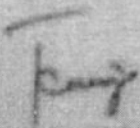
This is to Certify that
Iqtidar Ahmad
Son of Akhlaque Ahmad
Membership No. 521213 of Delhi
was admitted as an Associate of the Institute
on the Third day of October, 2011.

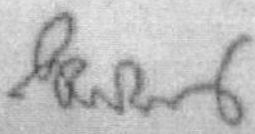
Given by the Council
under the Common Seal of
the Institute of Chartered Accountants of India,
this Thirty first day of October, 2011.




521213




(T. KARTHIKEYAN)
Secretary


(G. RAMASWAMY)
President

The Institute of Chartered Accountants of India



Certificate of Practice

This is to Certify that
Mantosh Kumar Singh, F.C.A.
Son of Akhilesh Kumar Singh
Membership No. 429420 of Dumka
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Twentieth day of January, 2021 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of January, 2021.



[Signature]

429420

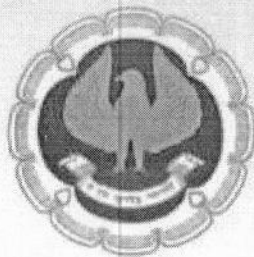
[Signature]

(RAKESH SEHGAL)
Acting Secretary

[Signature]

(ATUL KUMAR GUPTA)
President

The Institute of Chartered Accountants of India



Certificate of Practice

This is to Certify that
Ms. Sonica Agarwal, A.C.A.
Daughter of Pramod Agarwal
Membership No. 301311 of Kumardhubi
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendments thereof.

The Certificate shall be effective from the
Twenty eighth day of December, 2016 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of January, 2017.



Sonica Agarwal

301311

(V SAGAR)
Secretary

(M DEVARAJA REDDY)
President

The Institute of Chartered Accountants of India



Certificate of Practice

This is to Certify that
Ms. Gayatri Agrawal, A.C.A.
Daughter of Santu Lal Agrawal
Membership No. 307653 of Sambalpur
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Twentieth day of October, 2014 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of November, 2014.



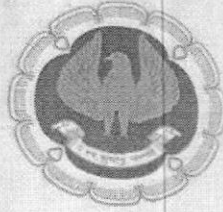
Gayatri Agrawal

307653



(V SAGAR)
Acting Secretary

(K RAGHU)
President



Certificate of Practice

This is to Certify that
Ms. Shradha Kejriwal, F.C.A.
Daughter of Shrikrishna Narsaria
Membership No. 303355 of Dhanbad
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Twenty third day of January, 2021 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of January, 2021.



Shradha Kejriwal

303355

(RAKESH SEHGAL)
Acting Secretary

(ATUL KUMAR GUPTA)
President

The Institute of Chartered Accountants of India



Certificate of Practice

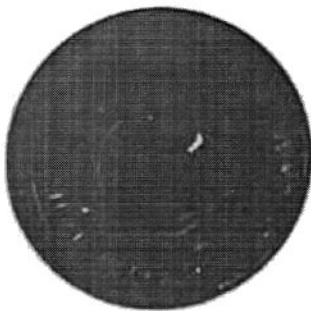
This is to Certify that
Ms. Shruti Goel, A.C.A.
Daughter of Suresh Goel
Membership No. 303966 of Kolkata
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Seventh day of September, 2012 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of October, 2012.



Shruti Goel

303966



Kanig

(T KARTHIKEYAN)

Secretary

mmmm

(JAYDEEP NARENDRA SHAH)

President

The Institute of Chartered Accountants of India



Certificate of Practice


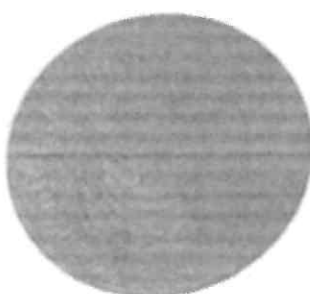
This is to Certify that
Ms. Richa Arora, F.C.A.
Daughter of Anup Girdhar
Membership No. 423927 of Ranchi
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Twenty second day of December, 2023 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of December, 2023.



Richa

423927



Jai Kumar Batra

(JAI KUMAR BATRA)

Secretary

Aniket S Talati

(ANIKET S TALATI)

President

The Institute of Chartered Accountants of India



Certificate of Practice

This is to Certify that
Abhishek Anand, F.C.A.
Son of Mahendra Kumar Baranwal
Membership No. 527049 of Bokaro
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Twenty first day of December, 2023 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of December, 2023.



Abhishek Anand

527049



Jai Kumar Batra

(JAI KUMAR BATRA)

Secretary

Aniket S Talati

(ANIKET S TALATI)

President



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

MEMBER CARD

MRN	303725	Sex	FEMALE	Nationality	INDIAN	Blood Group	O+
Name		CA RAJNI AGARWAL		Date of Birth	06/May/1986	PAN NO.(by IT Dept.)	BESPA7002P
Qualification		BACHELOR OF COMMERCE (B.COM), BACHELOR OF COMMERCE (B.COM (H))		Enrolment Date	23/Aug/2012	Current COP Date	23/Aug/2012
A/F		Fellow		COP Initial Date	23/Aug/2012		
Father's Name		SATYA NARAYAN AGARWAL		Fellowship Date	29/Nov/2022		

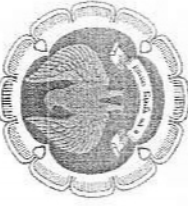
STATUS:

Holding COP	Yes	Employment	No	Paid Assistant	No	Personal Practice	No
Proprietor	No	Partnership	No	CABF Life Mem.			

ADDRESS DETAILS:

Prof Addr	TEL. No.	Res. Addr	TEL. No.
NEW NO 9 OLD NO 3	FAX. No.	C/O RAVI SHANKAR AGARWAL EAST BASURIA BAZAR	FAX. No.
BHARATHA MATHA STREET	MOBILE. No.	POST BHULI	MOBILE. No.
CHENNAI (TAMIL NADU) INDIA - 600023	EMAIL	DHANBAD (JHARKHAND) INDIA - 828104	EMAIL
		rajni.agarwal 2011@gmail.com	8252859063
		rajni.agarwal 2011@gmail.com	8252859063

Certificate No.: 10



Batch XXVII / 2013-2014

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Concurrent Audit of Banks

Certificate

This is to certify that CA. Dokania Deena Nathi,

Membership No. 52472 has successfully completed the Certificate Course on

Concurrent Audit of Banks conducted by the Internal Audit Standards Board of the Institute of

Chartered Accountants of India held at Jameshedpur.

Kongre

New Delhi **Shri. T. Karthikeyan**
September 10, 2013 Secretary, ICAI

S. B. Aggarwal

CA. Shiwaji B. Zaware
Chairman
Internal Audit Standards Board

S. B. Aggarwal

CA. Subodh Kumar Agrawal
President, ICAI

Certificate No. 24

Batch XVII - 2013-2014



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Concurrent Audit of Banks

Certificate

This is to certify that

CA. Naman Kumar Dokaria

Membership No. 417251

has successfully completed the Certificate Course on

Concurrent Audit of Banks conducted by the Internal Audit Standards Board of the Institute of

Chartered Accountants of India held at Ranchi.

New Delhi

Shri. T. Karthikeyan

June 07, 2013

Secretary, ICAI

CA. Shiwaji B. Zaware

Chairman

Internal Audit Standards Board

CA. Subodh Kumar Agrawal

President, ICAI

Certificate No. 23



Batch CCCLXXN/2019-20

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Concurrent Audit of Banks

Certificate

This is to certify that CA. Mantosfi Kumar Singh

Membership No. 429420 has successfully completed the Certificate Course on

Concurrent Audit of Banks conducted by the Internal Audit Standards Board of the Institute of

Chartered Accountants of India, New Delhi.

Rakesh Sehgal

Acting Secretary, ICAI

New Delhi

September 11, 2019

CA. Charanjot Singh Nanda

Chairman

Internal Audit Standards Board

CA. Prafulla P. Chhajed

President, ICAI

It is certified for information of the members that Certificate Course on Concurrent Audit of Banks is a Certificate Course. On successful completion of this Course, a member is awarded a Certificate to that effect. However, a Certificate Course does not grant any qualification, and therefore, it should not be mentioned by the members as qualification along with their name.

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that
DEENA NATH DOKANIA
Son of DWARIKA DAS DOKANIA
Membership No. 052472
of DHANBAD
has successfully completed practical training
and has passed the
Information Systems Audit (ISA)
Assessment Test conducted by
The Institute of Chartered Accountants of India
in the month of September, 2004.

Given under the Common Seal of
The Institute of Chartered Accountants of India
this 23rd day of October, 2004.

Ashok Haldia
(Ashok Haldia)
SECRETARY

Sunil Goyal
(Sunil Goyal)
PRESIDENT

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that

PUJA DAGA

Membership No. 059844

of KOLKATA

has successfully completed practical training

and has passed the

Information Systems Audit (ISA)

Assessment Test conducted by

The Institute of Chartered Accountants of India

in the month of March, 2003.

Given under the Common Seal of

The Institute of Chartered Accountants of India

this 21st day of April, 2003.

A. K. Kishor
SECRETARY

K. Anand
PRESIDENT


The Institute of Chartered Accountants of India



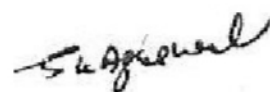
Post Qualification Course in Information Systems Audit (ISA)

This is to certify that
NAMAN KUMAR DOKANIA
Son of **DINA NATH DOKANIA**
Membership No. **417251**
of **BHANBAD**
has successfully completed practical training
and has passed the
Information Systems Audit (ISA)
Assessment Test conducted by
The Institute of Chartered Accountants of India
in the month of **June, 2013**

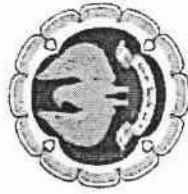
Given under the Common Seal of
The Institute of Chartered Accountants of India
this **16th day of July, 2013**


(T. Karthikeyan)
SECRETARY




(Subodh Kumar Agrawal)
PRESIDENT

Certificate No. : 1375



Batch : 16th October, 2013 to 21st October, 2013

Year : 2013 - 14

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on
Forensic Accounting & Fraud Detection

Certificate

This is to certify that CA. C.A. Naman Kumar Dokania
Membership No. 417251 has successfully completed the Certificate Course on
Forensic Accounting & Fraud Detection, conducted by the Committee on Information Technology of
the Institute of Chartered Accountants of India held at ICAI Hyderabad.

Place : Delhi

T. Karthikeyan
Secretary, ICAI

Date : 9-1-2014

C.A. S. Santhanakrishnan
Chairman

Committee on Information Technology

C.A. Subodh Kumar Agrawal
President, ICAI



ICAI

Digital Learning Hub



Certificate No. : 85018-5044261-1666

Batch : I / 2020

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Forensic Accounting and Fraud Detection

Certificate

This is to certify that CA. MANTOSH KUMAR SINGH,

Membership No. **429420** has successfully completed the Certificate Course on Forensic Accounting and Fraud Detection conducted by the Digital Accounting and Assurance Board (DAAB) of the Institute of Chartered Accountants of India.

New Delhi
30 Jan 2021

Rakesh Sehgal
Acting Secretary, ICAI

CA. Manu Agrawal
Chairman, DAAB, ICAI

CA. Atul Kumar Gupta
President, ICAI

"This certificate is neither a Degree nor a Diploma, being awarded by the Institute to its members in terms of the Chartered Accountants Act, 1949 and Regulations framed thereunder."

राष्ट्रीय प्रतिभूति बाज़ार संस्थान
National Institute of Securities Markets
प्रमाणपत्र Certificate

NISM

श्री / सुश्री Mr. / Ms. NAMAN KUMAR DOKANIA

(पी.ए.एन. संख्या PAN Number : AQBPD8627K)

(पंजीकरण संख्या Registration Number : NISM-201700040045)

(नामांकन क्रमांक Enrolment Number : 2310146723)



ने "रा.प्र.बा.सं.-शृंखला-XXIII: सोशल ऑडिटर संबंधी प्रमाणीकरण परीक्षा" सफलतापूर्वक पूर्ण कर ली है।

has successfully completed the "NISM-Series-XXIII: Social Auditors Certification Examination".

परीक्षा तिथि Test Date	परीक्षा केंद्र Test Centre	भाषा Language	अंक Marks	टिप्पणियाँ Remarks
May 19, 2023	Dhanbad-NSEiT	English	62.5	PASS

तारीख Date : May 22, 2023

स्थान Place : Mumbai

कब तक मान्य Valid Till : May 18, 2026

सुनिल कदम, रजिस्ट्रार Sunil Kadam, Registrar

For online verification of this NISM Certificate, please login to NISM Skills Registry at <https://certifications.nism.ac.in/nismskills>



Form 4.B.06A

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

ICAI Bhawan, Indraprastha Marg, New Delhi - 110 002

RECORD OF PARTICIPATION

Serial No: CPE/NS0569/3493941

We are pleased to record that

NAMAN KUMAR DOKANIA

(Name of the Member)

417251

(Membership No)

Has undertaken the following Learning Activity within the Framework of the
Statement on Continuing Professional Education of this Institute**IFRS Certification Course**

(Details of the learning activity)

Golden Park Hotel, Kolkata
(Held at)13-07-2013 - 03-08-2013
(Held on/between)Ind AS Implementation Committee
(Organised by / On behalf of)The CPE Credit for this learning activity is
30 Hour(s)

(Secretary CPE Committee)

This is computer generated certificate and does not require any signature.



Certificate No. : 84670-3938264-1666

Batch : September, 2020

The Institute of Chartered Accountants of India

Certificate in CSR



This is to certify that CA. Mr NAMAN DOKANIA,

Membership No. 417251 has successfully completed the
Certificate Course on Corporate Social Responsibility conducted by the CSR Committee
of the Institute of Chartered Accountants of India.

Place: Delhi

Date: 01-10-2020



Secretary (ICAI)



Chairman (CSR Committee)



President (ICAI)



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
CERTIFICATE COURSE ON COOPERATIVES

Certificate

This is to certify that CA. NAMAN KUMAR DOKANIA son/daughter of SHRI D N DOKANIA
Membership No. 417251 has successfully completed the course on Cooperatives conducted by
the Committee for Cooperative and NPO Sectors of the Institute of Chartered Accountants of India.

Place: New Delhi

Date: 17.03.2015

Shri V. Sagar
Acting Secretary
(ICAI)

CA. Rajkumar S. Adukia
Chairman
(Committee for Cooperatives and NPO Sectors)

CA. Manoj Fadnis
President
(ICAI)



འབྲུག་གི་ཕྱིས་ལས་དང་ཕྱིས་ཞིབ་གནས་ཚད་བཀོད་ཚོགས།

ACCOUNTING AND AUDITING STANDARDS BOARD OF BHUTAN

CERTIFICATE OF ATTENDANCE

This is to certify that

CA Naman Kumar Dokania, M. No. 417251

has attended the Training Programme on
BHUTANESE ACCOUNTING STANDARDS (BAS) 2015

Conducted by Price Waterhouse & Co Chartered Accountants LLP and jointly
Organized by the Accounting and Auditing Standards Board of Bhutan and
Royal Audit Authority from 13th March 2019 to 15th March 2019 in Phuentsholing, Bhutan.

Tshering Kezang
Chairman

Accounting and Auditing Standards Board of Bhutan



ANNEXURE – E

1. Recognition Certificate

Certificate of Appreciation

This Award is presented to

DN DOKANIA & ASSOCIATES

In recognition of your commendable performance
in conducting PepsiCo Project

"STALE AUDIT"



Nitin Jain
Assistant Vice President
Axis Risk Consulting Services Pvt Ltd

November, 2014



Shatrughna Samaddar
Vice President
Axis Risk Consulting Services Pvt Ltd



འབྲུག་གི་ཕྱིས་ལས་དང་ཕྱིས་ཞིབ་གནས་ཚད་བཀོད་ཚོགས།

ACCOUNTING AND AUDITING STANDARDS BOARD OF BHUTAN

CERTIFICATE OF ATTENDANCE

This is to certify that

CA Naman Kumar Dokania, M. No. 417251

has attended the Training Programme on
BHUTANESE ACCOUNTING STANDARDS (BAS) 2015

Conducted by Price Waterhouse & Co Chartered Accountants LLP and jointly
Organized by the Accounting and Auditing Standards Board of Bhutan and
Royal Audit Authority from 13th March 2019 to 15th March 2019 in Phuentsholing, Bhutan.

Tshering Kezang
Chairman

Accounting and Auditing Standards Board of Bhutan

