

**“EXPRESSION OF INTEREST TO BE RENEWAL OF EMPANELMENT WITH THE ROYAL  
AUDIT AUTHORITY FOR AUDIT OF INCORPORATED COMPANIES”**



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Delhi : H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi - 110034

**APPLICATION FOR EMPANELMENT WITH THE ROYAL AUDIT AUTHORITY FOR AUDIT  
OF INCORPORATED COMPANIES**

**Date: 25<sup>th</sup> Oct, 2024**

To  
Chairperson  
Audit Committee, RRA  
PO Box 191  
Kawangjansa,  
Thimphu, Bhutan  
Tel: +975-2-322111/328729

Re: Application for renewal of empanelment with the Royal Audit Authority for audit of Bhutanese incorporated companies

Respected Sir,

This is with respect to document inviting application from qualified Chartered Accountant firms for the engagement referred as per above mentioned subject.

We are taking pleasure to introduce our firm M/s KRA & Co. As of now the firm has thirteen partners and around hundred personnel as support staff.

The firm is structured exceedingly well and is able to put up performances of stellar grades. The firm nurtures and breeds in strong ethos. The firm cruises in high confidence, strategies deftly and assures soaring values for the clients.

We wish to express our interest for renewal of empanelment with the Royal Audit Authority for audit of incorporated companies. The details of our credentials are attached herewith as per Information Fact Sheet.

Thanking You,  
For KRA & Co.

*Rajat Goyal*




Rajat Goyal  
(Partner)



### Information Fact Sheet

(For Renewal empanelment)

|  |            |   |   |
|--|------------|---|---|
| Name of the Firm:  |            | KRA & Co.   |   |
| Address:   |            | H-1/208, Garg Tower, Netaji Subhash Place, Pitam pura, New Delhi - 110034   |   |
| Year of Establishment:   |            | 1979  |   |
| Telephone No: 011-47082855   |            | Email Address: <a href="mailto:rajat@kra.co.in">rajat@kra.co.in</a> , <a href="mailto:prashant.kwatra@kra.co.in">prashant.kwatra@kra.co.in</a> , <a href="mailto:ajay.krainida@gmail.com">ajay.krainida@gmail.com</a>   |   |
| Fax No: 011-47082855   |            | Contact person (with mobile No. only if you wish):<br>Mr. Ajay Kumar – 9469158267<br>Mr. Rajat Goyal – 9212767060   |   |
| <b>Empanelment</b><br>Others: <b>Empaneled with RBI, CAG, ADB</b><br>TPN:<br>Firm Profile: <b>Attached (Annexure – A)</b><br>B/Sheets (2yrs): <b>Attached (Annexure – B)</b> |            | <b>Consultancy Works</b> (Please tick)<br>Management: <input checked="" type="checkbox"/><br>Tax: <input checked="" type="checkbox"/><br>Acts: <input checked="" type="checkbox"/><br>IT:<br>Accounting Manuals: <input checked="" type="checkbox"/><br>Other Manuals: <input checked="" type="checkbox"/><br>Project Appraisals: <input checked="" type="checkbox"/><br>Others:<br>(Specify) |   |
| <b>Constitution of Firm</b> (Please tick)<br>Partnership: <input checked="" type="checkbox"/><br>Proprietorship:<br>Others:  |            | <b>Knowledge &amp; Expertise:</b> (Please tick) <input checked="" type="checkbox"/><br>• International Standards on Auditing (ISAs): Yes/ <del>No</del> <input checked="" type="checkbox"/><br>• International Financial Reporting Standards: Yes/ <del>No</del> <input checked="" type="checkbox"/>  |   |
| <b>General Information</b>   |            |   |   |
| <b>Staff Strength (Insert numbers)</b>   |            | Size of Firm <input checked="" type="checkbox"/><br>Small/Medium/Large  |   |
| Partners:  | 13         | Size of Office  | <input checked="" type="checkbox"/><br>Small/Medium/Large                       |
| Chartered:   | 8          | Affiliation with Int. Firms   | <input checked="" type="checkbox"/><br>Yes/No                                   |
| Cost Acct.:  | 0          |   |   |
| Non-Acct.:   | 20         | <b>Competency to conduct</b> (Please tick)  |   |
| Others:  | 45         | Financial Audit: <input checked="" type="checkbox"/>  | <b>Other information:</b><br>Ongoing disciplinary action<br><b>No such case</b> |
| Support:   | 34         | Proprietary Audit: <input checked="" type="checkbox"/>  |   |
| Total  | <b>120</b> | Compliance Audit: <input checked="" type="checkbox"/>   |   |
|  |            | Fraud Investigation: <input checked="" type="checkbox"/>  |   |
|  |            | Evaluation of Internal Controls: <input checked="" type="checkbox"/>  |   |
| <b>Other Information.</b><br><br>   |            | <ul style="list-style-type: none"> <li>Litigation against Firm</li> <li>Peer Review</li> <li>Special achievements/recognition</li> </ul>  |   |
|  |            | <ul style="list-style-type: none"> <li>No Litigation against Firm</li> <li>Peer Review Certificate by ICAI</li> <li>ISO Certified</li> </ul>  |   |

|  |  |                             |       |
|--|--|-----------------------------|-------|
|  |  | • International affiliation | • NIL |
|--|--|-----------------------------|-------|

**To be completed by RAA only.**

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

**Note: Attach separate sheet(s) if necessary.**

*Rajit Gyasni*



## Introduction of K R A & Co.



**Forwarded by:**

K R A & Co.  
Chartered Accountants

**Address:**

H-1/208, Garg Tower,  
Netaji Subhash Place, Pitampura, Delhi-34  
E- Mail: [rajat.kraindia@gmail.com](mailto:rajat.kraindia@gmail.com),  
[ajay.kraindia@gmail.com](mailto:ajay.kraindia@gmail.com)  
Contact: Rajat Goyal : +91 011-47082855  
Visit us at: [www.kra.co.in](http://www.kra.co.in)



## ORGANISATIONAL PROFILE

### Who we are

**21 Professionals | 100 Peoples | 10 Cities | 1 unwavering commitment**

#### Our commitment

- Work with Integrity, dedication and professionalism;
- Believe in long term relationships and partnering with our client;
- Lead from the front, right advice at right time

At KRA & Co. we are committed to extend our full support to all our associates whether our clients, our employees or government agencies.

#### ***It's how we make a difference.....***

M/s KRA & Co., (Firm Registration no. FNR 020266N) was established by one visionary Mr. Anil Garg on January'01 1979. Over the years the organization has grown at a rapid pace in its size as well as capabilities. Over last more than 45 years, we have developed our expertise in areas of Financial, Auditing & Consultancy Services.

## PHILOSOPHY, MISSION AND CORE VALUES

KRA is to provide with high quality professional services to the clients committing high standards of ethics and integrity.

Professional services rendered by KRA add value to the clients in their decision-making processes and in the improvement of their operations.

## OUR FOCUS IS KRA

KRA mission states that it would be one of the leading providers of professional services in the spheres of:

|                      |   |  |
|----------------------|---|--|
| Auditing & Assurance | - | Our Focus is KRA (Key Result Area)         |
| Taxation:            | - | Our Focus is KRA (Key Resource Area)       |
| Outsourcing          | - | Our Focus is KRA (Key Responsibility Area) |
| Consultancy          | - | Our Focus is KRA (Key Resource Area)       |

For achieving this mission, we perceive that our commitment, diverse expertise and teamwork should be the core strength of the firm.

O  
R

Visit us @ [KRA.co.in](http://KRA.co.in)



## ORGANISATION STRUCTURE





## Empanelment of K R A & Co.

K R A & Co. is Empaneled/ Registered with under given authorities:

| Sl. No. | Name of Company  | Empanelment/ Registration no. | Year since empanelled |
|---------|--|-------------------------------|-----------------------|
| 1       | Institute of Chartered Accountants of India                      | 020266 N                      | 1979                  |
| 2       | Reserve Bank of India  | 001243                        | 2006                  |
| 3       | Controller of Auditor General of India                           | SPJ131                        | 2008                  |
| 4       | Asian Development Bank   | 006422                        | 2009                  |
| 5       | National Highways Authority of India                             | N.A                           | 2013                  |
| 6       | Ministry of Road, Transport and Highway                          | N.A                           | 2013                  |
| 7       | PFC Consulting Limited   | N.A                           | 2014                  |
| 8       | National Highways Infrastructure Development Corporation Limited | N.A                           | 2015                  |
| 9       | Employees Provident Fund Organization                            | N.A                           | 2015                  |
| 10      | Serious Fraud Investigation Office                               | N.A                           | 2016                  |

## Excellence of Work



## Peer Review Certificate

KRA is known for its Professional Excellence through following Auditing and Assurance Standards issued by the ICAI



Our firm was Peer Reviewed by the Auditors appointed by the ICAI and our auditing and assurance practices were up to the requisite standard and above and in token we were awarded Peer Review Certificate.

### PROFESSIONAL TEAM



The strength of KRA lies in its ability to combine in-depth knowledge of cross section of industry with the specialized professional's skill spread across their widespread network. Presently, KRA has thirteen partners having specialization in different spheres.



The brief profiles of the Core Team of KRA are as under:

| Sl. No. | Name            | Qualification                         | Area of Expertise                 |
|---------|-----------------|---------------------------------------|-----------------------------------|
| 1       | Naveen Singal   | FCA                                   | Auditing and Taxation Services    |
| 2       | Tribhuvan Goyal | FCA                                   | Auditing and Taxation Services    |
| 3       | Ajay Kumar      | FCA, MBA, FAFD, PF&GA                 | Auditing and Taxation Services    |
| 4       | Rajat Goyal     | FCA, CIA, (D)ISA, IFRS, FAFD          | Auditing and Assurance Services   |
| 5       | Sandeep Jain    | FCA, (D) International Taxation, FAFD | Assurance and Taxation Services   |
| 6       | Kapil Garg      | FCA, CPA(A)                           | Consulting and Assurance Services |
| 7       | Prashant Kwatra | FCA                                   | Consulting and Assurance Services |
| 8       | Saurabh Garg    | ACA                                   | Auditing and Assurance Services   |
| 9       | Manvinder Kaur  | FCA                                   | Auditing and Assurance Services   |
| 10      | ANKIT GARG      | FCA                                   | Auditing and Assurance Services   |
| 11      | Gunjan Arora    | FCA                                   | Auditing and Assurance Services   |
| 12      | Karanjeet Singh | FCA                                   | Auditing and Assurance Services   |
| 13      | Ankit Jain      | ACA                                   | Auditing and Assurance Services   |

Other Associate of the firm includes senior Law Firms and practicing Company Secretaries and Cost Accountants. All associates provide their valuable inputs to the firm for dealing with more technical and specific problems of the clients.

#### GEOGRAPHICAL LOCATION OF OFFICES

| Location          |   | Address   |
|-------------------|---|---|
| Delhi Office      | : | 208, H-1, GARG TOWER, PITAMPURA, NEW DELHI, 110-034                           |
| Jammu Office      | : | H NO 46/3, AMBIKA COLONY, BYE PASS ROAD, KUNJWANI, JAMMU TAWI, 180-001        |
| Chandigarh Office | : | 2. 141, SECTOR 24, CHANDIGARH, 160023   |
| Patna Office      | : | 101, BLOCK B, MYRAH RESIDENCY, ROAD NO 4, MAHESH NAGAR, PATNA, PATNA, 800-024 |



|                  |   |  |
|------------------|---|--|
| Madhya Pradesh   | : | KOTWALI ROAD, NEAR TEEN BATI, MADHYA PRADESH, SAGAR, 470-002                     |
| Jharkhand Office | : | OFFICE NO 4, JAMABANDI NO 47, GROUND FLOOR, JASIDIH BAZAR, DEOGHAR, 814-142      |
| Bhopal Office    | : | OFFICE NO 40, FIFTH FLOOR, MAPPLE HIGH STREET, HOSHANGABAD ROAD, BHOPAL, 462-026 |
| Kathua Office    | : | IST FLOOR SHREE RAJ COMPLEX<br>OPPOSITE NAGRI BUS STAND KATHUA (J&K) 184-101     |










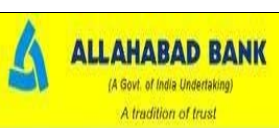






### Experience of Each Division of K R A & Co.

M/s KRA & Co. is headed by 13 partners along with the support of above 100 professionals. Our profile brings out quite succinct merits of our organization. The firm has grown manifold in past in the supervision of Sh. Anil Garg, Senior Partner of the firm since incorporation, who himself have a very experience in the field of Tax consultancy and Finance. The partners have wide ranging skills and the firm is able to engage very effectively in vast variety of finance, accounting and taxation applications.

The firm is actively involved with numerous Public Sector Enterprises, Leading MNCs & reputed Indian Companies and has established strong client goodwill. Details of sector wise major assignments handled by KRA & Co. are given hereunder:

#### Banking Division:



|  |  |   |  |
|--|--|---|--|
| Stock Audit  | Stock Audit  | Concurrent Audit and Stock Audit  | Concurrent Audit   |
|   |   |   |   |
| Concurrent Audit   | ROC Matters/<br>Stock Audits   | Statutory Audit   | Stock Audit  |
|   |   |   |   |
| Concurrent Audit/<br>Stock Audit   | Stock Audit  | Concurrent Audit  | Revenue Audit/<br>Concurrent Audit   |
|   |   |   |   |
| KYC Compliance   | Revenue Audit  | Concurrent Audit/<br>Stock Audit  | Stock Audit  |
|  |  |  |  |
| Information System<br>Audit Stock Audit  | Revenue Audit  | Stock Audit   | TDS and ROC<br>Matters   |
|  |  |   |  |

#### Details of Major Information System Audit done by us:

| Sl. No. | Name of Client                          | Type of Audit                |
|---------|---|------------------------------|
| 1       | Apollo Hospital Enterprise Limited      | Portal of Apollo Pharmacy    |
| 2       | Indraprastha Sahkari Bank Limited       | Head office and all branches |
| 3       | Bhatpara Naihati Bank Ltd.              | Head office and all branches |
| 4       | Sonepat Urban Co-operative Bank Limited | Head office and all branches |
| 5       | Imphal Co-operative Bank Ltd.           | Head office and all branches |

**Financial Consultancy Services for following Road Projects:**

| <b>SN</b> | <b>Name of Project</b>  | <b>Name of Client</b>                     | <b>Estimated Capital Cost of Project (in Rs. Crore / US\$ million)</b> |
|-----------|---|---|--|
| 1         | Four laning of Sultanpur-Varanasi section of NH-56 from km 205.000 (design chainage km 209.230) to km 263.000 (design chainage 272.590) [Package-II] in the State of Uttar Pradesh under NHDP Phase-IV on EPC mode. | National Highways Authority of India      | Rs. 815.28 cr  |
| 2         | UPGRADATION OF KULLU-MANALI SECTION OF NH-21 (NOW NH-3) FROM KM 272.00 TO KM 309.345 (DESIGNED CHAINAGE) ON EPC MODE IN THE STATE OF HIMACHAL PRADESH UNDER NHDP PHASE – IV B                                       | National Highways Authority of India      | Rs. 218.56 cr  |
| 3         | <i>Construction of SH-54 (NH-348A) from Km 6.400 to Km 13.200 and Amra Marg (NH- 348A) from Km 0.000 to Km 5.400 of JNPT Phase II (Package III) on EPC basis</i>  | Mumbai JNPT Port Road Company Limited     | Rs. 505.08 cr  |
| 4         | FOUR LANING OF HASSAN (EXISTING KM 189+700, DESIGN CH 184+912) TO MARANAHALLY (EXISTING KM 237+000, DESIGN CH 230+060) SECTION OF NH-75 (OLD NH NO 48) UNDER EPC MODE IN THE STATE OF KARNATAKA                     | National Highways Authority of India      | Rs. 701.40 cr  |
| 5         | Construction of ROB cum Flyover for replacing the existing level crossing at Ranichak in Haldia, West Bengal on EPC Mode  | Calcutta Haldia Port Road Company Limited | Rs. 188.98 cr  |
| 6         | Four Laning of Yadgiri – Warangal section of NH -163 (old NH No. 202) from km 54.000 to km 150.000 (Design Length 99.103 km) in the State of Andhra Pradesh under NHDP Phase IV to be executed in EPC mode          | National Highways Authority of India      | Rs. 1141.00cr  |



|    |  |  |                     |
|----|--|--|---------------------|
| 7  | 2-laning from Pasighat to Pangin Section of NH-229 (NEW NH-13) from km 0.000 to km 28.000 (length 26.58 km) in Arunachal Pradesh under Arunachal Pradesh Package of SARDP-NE   | Ministry of Road, Transport & Highways | Rs. 298.52 cr       |
| 8  | 2-laning from Pasighat to Pangin Section of NH-229 (NEW NH-13) from km 41.3 to km 58.42 (existing km 42 to km 59) (length 17.12 km) in Arunachal Pradesh under Arunachal Pradesh Package of SARDP-NE   | Ministry of Road, Transport & Highways | Rs. 191.24 cr       |
| 9  | 2-laning from Kanubari to Longding Section of NH-52b (NEW NH-215) from km 0.000 to km 47.213 (length 47.213 km) in Arunachal Pradesh under Arunachal Pradesh Package of SARDP-NE   | Ministry of Road, Transport & Highways | Rs. 322.40 cr       |
| 10 | 4 laning of Chirchira – Kharagpur section of NH-6 from Km 185.150 to Km 134.400 including rehabilitation of existing 4 lane from km 134.400 to km 129.600 in the state of West Bengal under NHDP Phase-IVB on BOT (Toll) mode on DBFOT pattern | National Highways Authority of India   | Rs. 933.66 cr       |
| 11 | Development of Betul – Sarni – Tekadhan - Junnardeo-Parasia Road Project of SH – 26 on BOT basis   | MP Road Development Corporation Ltd.   | Rs. 285.00 cr       |
| 12 | Development of Guna – Ashok Nagar - Ishagarh Road Project on of SH-23 on BOT basis   | MP Road Development Corporation Ltd.   | Rs. 121.01 cr       |
| 13 | Rehabilitation of Gereshk Hydro Power Plant on BOT basis   | MP Road Development Corporation Ltd.   | US\$ 38.004 Million |
| 14 | Pradhan Mantri Gram Sadak Yojana   | (JKRRDA)<br>Kashmir                    | Rs. 1285.20 cr      |





**Auditing and Assurance Services**

a) **Auditing Services:** List of PSU's where KRA was appointed as auditor.

| Sl. No. | Name of PSU   | Type of Services            | Year                                |
|---------|---|-----------------------------|-------------------------------------|
| 1       | Jammu and Kashmir Cements Limited                           | Statutory Audit             | 1999-2011                           |
| 2       | Jammu and Kashmir Financial Development Corporation Limited | Statutory Audit             | 2010-2013<br>2022-2023<br>2023-2024 |
| 3       | HMT Chinara Watches Limited                                 | Statutory Audit             | 2009-2011<br>2012-13                |
| 4       | Export Credit Guarantee Corporation of India Limited        | Statutory Audit             | 2011-13                             |
| 5       | Uttarakhand State Aids Control Society                      | Internal Audit              | 2010-11 to<br>2012-13               |
| 6       | Chinab Valley Power Projects Pvt, Ltd.                      | Statutory Audit             | 2011-13                             |
| 7       | Hindustan Copper Limited                                    | Valuation                   | 2011-12                             |
| 8       | Rastriya Chemicals and Fertilizers Limited                  | Internal Audit              | 2009-10                             |
| 9       | IIM Kashipur  | Internal Audit              | 2016-17                             |
| 10      | Steel Authority of India Ltd.                               | VAT Consultant              | 2010-2013                           |
| 11      | Jaipur Vidyut Vitran Nigam Limited                          | Internal Audit              | 2012-13                             |
| 12      | National Highway Authority of India                         | Financial Consultant        | 2013-14                             |
| 13      | Bharat Coke and Coal Limited                                | Fixed Assets Reconciliation | 2008-2009                           |
| 14      | Uttar Haryana Bijali Vitran Nigam Limited                   | Internal Audit              | 1999-2008                           |
| 15      | Uttarakhand Himalaya Ajeevika Sudhar Pariyojna (ULIPH)      | Statutory Audit             | 2009-10 to<br>2011-12               |
| 16      | Dakshin Haryana Bijali Vitran Nigam Limited                 | Internal Audit              | 1999-2007                           |
| 17      | National Textile Corporation Limited                        | Internal Audit              | 2013-14                             |
| 18      | Ministry of Road and Transport                              | Financial Consultant        | 2013-14                             |
| 19      | Hindustan Copper Limited                                    | Internal Audit              | 2013-14                             |
| 20      | Chattisgarh State Warehousing Corporation Limited           | Internal Audit              | 2013-14                             |





|    |   |                  |                        |
|----|---|------------------|------------------------|
| 21 | National Informatics Center Services Inc                | VAT Audit        | 2013-14                |
| 22 | Jammu and Kashmir Power Development Corporation Limited | Internal Audit   | 2014 to 2019           |
| 23 | Bihar State Building Construction Corporation Limited   | Statutory Audit  | 2019-2020<br>2020-2021 |
| 24 | Reserve Bank of India (Jammu Branch)                    | Concurrent Audit | 2022-2023<br>2023-2024 |

b. **Autonomous Bodies:** We are handling client directly or indirectly funded by World Bank, Asian Development Fund and Global Fund, Government of India. List of some of clients funded by these agencies is given hereunder:

| Sl. No. | Name of PSU                                   | Name of Funding Agency    | Type of Services     | Year                       |
|---------|---|---------------------------|----------------------|----------------------------|
| 1       | National Rural Health Mission, J&K            | World Bank                | Statutory            | 2008-09, 2010-11 & 2011-12 |
| 2       | National Rural Health Mission, Manipur        | World Bank                | Statutory            | 2009-2012                  |
| 3       | Uttarakhand State Aids Control Society        | Global Fund               | Statutory            | 2010-2012                  |
| 4       | J&K State Aids Control Society                | Global Fund               | Financial Consultant | 2011-12                    |
| 5       | Municipal Corporation Kathua                  | Government of J&K         | Statutory            | 2009-12                    |
| 6       | Municipal Corporation Lakhanpur               | Government of J&K         | Statutory            | 2011-12                    |
| 7       | Municipal Corporation Nagari Parol            | Government of J&K         | Statutory            | 2011-12                    |
| 8       | Municipal Corporation Bhasoli                 | Government of J&K         | Statutory            | 2009-12                    |
| 9       | Gokak Municipal Corporation, Karnataka        | Government of Karnataka   | Statutory            | 2009-11                    |
| 10      | Kustagi Town Municipal Corporation, Karnataka | Government of Karnataka   | Statutory            | 2010-11                    |
| 11      | SLNA, Watershed Management, Manipur           | Ministry of Water, Gol    | Statutory            | 2010-12                    |
| 12      | Ch. Braham Prakash Charak Ayurvedic Sansthen  | Govt. of Delhi            | Statutory            | 2009-12                    |
| 13      | India Trade Promotion Organization            | Ministry of commerce, Gol | Fixed Assets         | 2013-2014                  |



|    |  |                                     |                |                   |
|----|--|-------------------------------------|----------------|-------------------|
| 14 | Judo Federation of India   | Ministry of Sports and Youth Affair | Certification  | 2009-2013         |
| 15 | Emergency Tsunami Reconstruction Project (Funded by World Bank)        | World Bank                          | External Audit | 2005-2008         |
| 16 | Tsunami Economic Assistance Project (Funded by Asian Development Bank) | Asian Development Bank              | External Audit | 2005-2008         |
| 16 | District Health Society, Patna   | World Bank                          | Internal       | 2013-14           |
| 17 | District Health Society, Sonapat                                       | World Bank                          | Internal       | 2013-14           |
| 18 | Karwar Town Municipal Corporation, Karnataka                           | Government of Karnataka             | Statutory      | 2011-12           |
| 19 | VWSC, Drinking Water and Sanitation Department                         | Government of Jharkhand             | Internal       | 2011-12 & 2012-13 |
| 20 | Lalit Narayan Mithila University                                       | Government of Bihar                 | Statutory      | 2012-13           |

KRA has been selected as Service Provider by the under mentioned 100% subsidiary companies of Foreign Companies.

| Name of Client                 | Holding Company is in |
|--------------------------------|-----------------------|
| Albireo Telematics Pvt. Ltd.   | Singapore             |
| GAP Infotainment Pvt. Ltd.     | Singapore             |
| KOKOKU Intec India Pvt. Ltd.   | Japan                 |
| India HIFU Devices Pvt. Ltd.   | USA                   |
| Miseltoe Apparels Pvt. Ltd.    | Belgium               |
| YAAS Wholesale India Pvt. Ltd. | Kuwait                |
| Mimaki Kanophar India Limited  | Japan                 |
| Didas Infra Private Limited    | Iran                  |
| Unicharm India Pvt. Ltd.       | Japan                 |
| Sergi TEPL Pvt. Ltd.           | France                |
| Advics North India Pvt. Ltd.   | Japan                 |
| Advics South India Pvt. Ltd.   | Japan                 |
| Cinepolis India Pvt. Ltd.      | Maxico                |
| Indian Borna ICT Pvt. Ltd.     | Iran                  |
| 2A Capital Services Pvt. Ltd.  | Singapore             |



**PF/ Gratuity Trusts**





|   |   |  |   |
|---|---|--|---|
|  |  |  |  |
| Autonomus Body  | Manufacturing   | Manufacturing Company  | Oil and Gas Industry  |
|  |  |  |   |
| Manufacturing Company   | Manufacturing Company   |  |   |



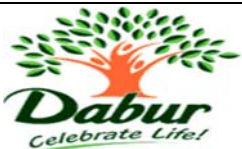

















**Other Main Clients**

|  |  |
|--|--|
|  |  |
| Manufacturing  | Infrastructure   |


|  |         |
|--|---------|
|  | Company |
|  |         |
| Automotive Parts Manufacturers   |         |

**b) Assurance Services**

|   |   |  |   |
|---|---|--|---|
|  |  |  |  |
| IT Company  | FMCG  | FMCG   | FMCG  |

|  |  |   |  |
|--|--|---|--|
|   |   |   |   |
| IT Company   | Manufacturer   | FMCG  | Retail Company   |
|   |   |   |   |
| BPO  | Manufacturing  | IT Company  | Importer and Trader  |
|   |   |   |   |
| IT Company   | Oil Manufacturing  | Manufacturing   | Trust  |
|   |   |   |   |
| IT Company   | Power Generation   | Health Care   | Health Care, Society   |
|  |  |  |  |
| Manufacturing Company  | GPS  | Garment Manufacturer  | Real Estate  |

|   |   |  |   |
|---|---|--|---|
|  |  |  |  |
| Manufacturing   | IT Company  | Consultancy Services   | Telecom   |
|  |  |  |  |
| Infrastructure Company  | Infrastructure Company  | Educational Institute  | Telecom   |
|  |  |  |  |

|  |  |   |  |
|--|--|---|--|
| Educational Institute  | Print Media  | IT Company  | Educational Institute  |
|   |   |   |   |
| Air Line   | Construction Company   | Garments Manufacturer   | Manufacturing Company  |
|   |   |   |   |
| ITPO, Fixed Assets   | Manufacturing Company  | Financial Consultant  | Auto Sector  |
|  |  |  |  |
| NICSI (VAT Audit)  | Lalit Narayan Mithila University (Audit)   | Dr. KN Modi Educational Trust (Accounting Outsource)                                | CEAT Ltd. (VAT Audit)  |



**C. International Taxation:** Under Guidance of CA Sandeep Jain direct taxation department of Taxation Division deals with taxation of individual clients having income from foreign sources and foreign nationals having source of income in India. Apart from this our firm is also doing Transfer Pricing Study/ Report on behalf of under mentioned clients.

| Transfer Pricing   | Country            |
|--|--------------------|
| KOKOKU Intech Co. Ltd.- India Branch                       | Japan              |
| Grassroot Performance Services India Pvt. Ltd.             | USA                |
| Colwell and Salomon Communications (India) Ltd.            | USA                |
| Rathbone Infotech Pvt. Ltd.                                | Singapore          |
| IM Technologies Ltd.- India Branch                         | USA                |
| Sen sanata Technologies Pvt. Ltd.                          | Norway             |
| Nivio Technologies India Pvt. Ltd.                         | Switzerland        |
| Kokoku Intec. India Pvt. Ltd.                              | Japan and Thailand |
| Maharan Infrastructure and Professional Services Pvt. Ltd, | Domestic TP        |
| Taxmanns Publication Pvt. Ltd.                             | Domestic TP        |



**Annexure - C**

**DETAILS OF ACADEMIC AND PROFESSIONAL QUALIFICATION OF PARTNERS**

| <b>Sl. No.</b> | <b>Name</b>     | <b>Qualification</b>                  | <b>Member ship Number</b> |
|----------------|-----------------|---------------------------------------|---------------------------|
| 1              | Naveen Singal   | FCA                                   | 090263                    |
| 2              | Tribhuvan Goyal | FCA                                   | 097579                    |
| 3              | Ajay Kumar      | FCA, MBA, FAFD, PF&GA                 | 503015                    |
| 4              | Rajat Goyal     | FCA, CIA, (D)ISA, IFRS FAFD           | 503150                    |
| 5              | Sandeep Jain    | FCA, (D) International Taxation, FAFD | 504295                    |
| 6              | Kapil Garg      | FCA, CPA(A)                           | 505760                    |
| 7              | Prashant Kwatra | FCA                                   | 508427                    |
| 8              | Saurabh Garg    | ACA                                   | 510541                    |
| 9              | Manvinder Kaur  | FCA                                   | 513727                    |
| 10             | ANKIT GARG      | FCA                                   | 522291                    |
| 11             | Gunjan Arora    | FCA                                   | 529042                    |
| 12             | Karanjeet Singh | FCA                                   | 543485                    |
| 13             | Ankit Jain      | ACA                                   | 565522                    |



**DETAILS OF ACADEMIC AND PROFESSIONAL QUALIFICATION  
OF CA EMPLOYEES**

| <b>S. No.</b> | <b>Name</b>           | <b>Academic and Professional Qualification</b> | <b>ICAI Membership No.</b> | <b><u>DISA/</u><br/><u>CISA</u></b> |
|---------------|-----------------------|--|----------------------------|-------------------------------------|
| 1.            | Anand Lakhotia        | B. Com, FCA                                    | 090828                     | -                                   |
| 2.            | Smita Sudarshan Takur | B. Com, ACA                                    | 171894                     | -                                   |
| 3.            | Manish Kumar          | B. Com, ACA                                    | 456196                     | -                                   |
| 4.            | Ayushi Jain           | B. Com, ACA                                    | 470766                     | -                                   |
| 5.            | Anupam Kumar          | B. Com, ACA                                    | 476933                     | -                                   |
| 6.            | Aman Jain             | B. Com, ACA                                    | 552526                     |                                     |
| 7.            | Rachna                | B. Com, ACA                                    | 571229                     |                                     |
| 8.            | Rishav Kumar          | B. Com, ACA                                    | 576942                     |                                     |




**Signature and seal of the Firm**



**DETAILS OF ACADEMIC AND PROFESSIONAL QUALIFICATION OF OTHER STAFF**

| <b>S. No.</b> | <b>Name</b>               | <b>Academic and Professional Qualification</b> |
|---------------|---------------------------|--|
| 1.            | MUSTAK ALI                | CA Inter                                       |
| 2.            | FAIZAN ALI                | B.Com  |
| 3.            | SALMAN                    | B.Com  |
| 4.            | AMIT KUMAR                | B.Com  |
| 5.            | SANDEEP RATHORE           | B.Com  |
| 6.            | DHEERAJ                   | B.Com  |
| 7.            | SURENDER PAL              | B.Com  |
| 8.            | RAKHI KWATRA              | B.Com  |
| 9.            | SONU KHANDWAL             | CA Inter                                       |
| 10.           | MAMTA UPADHYAY            | MBA  |
| 11.           | HEMANT SINGH              | MBA  |
| 12.           | SHAHZAD                   | CA Inter                                       |
| 13.           | VINAY KUMAR<br>(PRASHANT) | MBA  |
| 14.           | VISHAL                    | CA Inter                                       |
| 15.           | PARIKSHIT                 | CA Inter                                       |
| 16.           | KOMAL UPADHYAY            | MBA  |
| 17.           | MANISHA SAXENA            | M.Com  |
| 18.           | NANCY DUBEY               | CA Inter                                       |
| 19.           | NIDHI SHARMA              | B.Com  |
| 20.           | Shasi Pal                 | CA Inter                                       |
| 21.           | Sahil Gupta               | CA Inter                                       |
| 22.           | Anubhuti Goyal            | CA Inter                                       |
| 23.           | Jeevraj Singh             | CA Inter                                       |
| 24.           | Shubham Jain              | CA Inter                                       |
| 25.           | Abhishek Goel             | CA Inter                                       |
| 26.           | Pradeep Goyal             | CA Inter                                       |
| 27.           | Pankaj Mani               | MBA  |
| 28.           | Gaurav Mishra             | B.Sc, LLB                                      |
| 29.           | Ravi Goyal                | MBA  |
| 30.           | KAPIL PANT                | B.Com  |
| 31.           | ADITYA KUMAR GUPTA        | B. Com   |
| 32.           | ISHAN GUPTA               | Pursuing CA Inter                              |
| 33.           | NIKITA JAIN               | Pursuing CA Inter                              |
| 34.           | SHIVAM TIWARI             | Article Assistant                              |
| 35.           | SOMYA GUPTA               | Article Assistant                              |
| 36.           | YASH AHUJA                | Article Assistant                              |



|     |                   |                   |
|-----|-------------------|-------------------|
| 37. | Pardeep Kumar     | B.Com             |
| 38. | Sandeep Shgarma   | B. Com            |
| 48. | Amit Rawat        | B. Com            |
| 49. | Sherya            | Pursuing CA Inter |
| 50. | Saurabh           | Pursuing CA Inter |
| 51. | Sunil Kumar       | B. Com            |
| 52. | Shandi Kumar      | B. Com            |
| 53. | Raman Sharma      | B. Com            |
| 54. | Pankaj Sharma     | B.Com             |
| 55. | Bhekesh Mahapatra | B.Com             |
| 56. | Asheesh           | B.Com             |
| 57. | Rakesh Sharma     | B.Com             |
| 58. | Jaswinder Singh   | B.Com             |
| 59. | Rohit             | Intermediate      |
| 60. | Ankit Divedi      | CA Inter          |
| 61. | Parass Dutt       | CA Final          |
| 62. | Vasu Gupta        | CA Final          |
| 63. | Chintan Gupta     | CA Final          |




**Signature and seal of the Firm**