# S. K. MITTAL & CO.

**Chartered Accountants** 

# FIRM PROFILE

Schedule-II

South Extension-II
NEW DELHI

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## Firm Profile and capacity

Section -1

## A. Profile-Nature of Business of Firm/ Organization: -

#### Introduction

#### > Background and Legal Structure of Firm

The firm is registered with the Institute of Chartered Accountants of India (ICAI) vide registration No. 001135N dated **20.02.1967**.

S. K. Mittal & Co., Chartered Accountants, was established in 1967 as a partnership firm. The firm is in operations for 57 years. Currently, the firm has 12 partners all of whom are FCA's. The firm has employed 10 Chartered Accountants and close to 52 permanent staff members with diversified backgrounds comprising Chartered Accountants, MBAs, CISA, Engineers, CAIIB's, Cost Accountants, Company Secretaries, legal experts amongst others. The firm is actively engaged in multi-disciplinary practice serving an extensive base of clients, which range from large public sector undertakings, public limited companies and corporations to individuals, private companies and charitable organizations.

57 years in operations

12 partners all FCA's\*

10 CAs (Chartered Accountants) Almost 52

Permanent staff

Copy of the constitution certificate issued by the Institute of Chartered Accountants of India is attached as per **Annex-1** 

#### **Our Mission:**

Our Mission is to help clients prosper by providing them with solutions to capitalize on business opportunities and overcome business challenges. We accomplish this by working closely with our clients and by drawing on our expertise in areas of taxation, assurance and accounting and business consulting.

#### > Our Vision:

To best understand and satisfying needs of clients and to provide maximum value, services & expertise.

#### **Certificates and Accreditations:**

#### **Peer Review Certificate**

Our firm holds valid and clean Peer Review Certification from the Institute of Chartered Accountants of India. Peer Review Certification signifies that quality control for attestation services of our firm have been designed so as to carry out professional attestation services assignment in a manner that ensures compliance with technical standards laid by ICAI and maintenance of the quality of attestation work our firm performs.

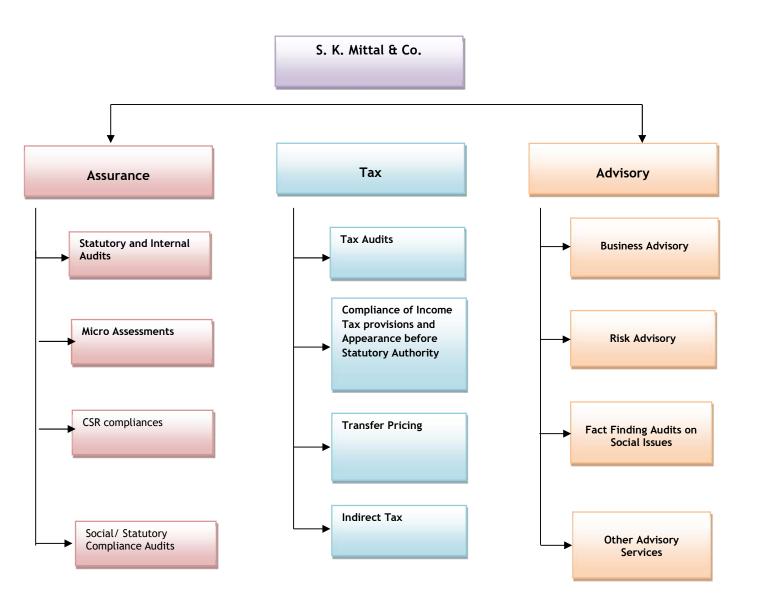
#### **Quality Review Certificate**

Our firm holds valid and clean Quality Review Certification from Quality Review Board.

#### > The firm is currently empanelled with:

- Comptroller & Auditor General of India (C&AG)-(Reg. No.- DE0100)
- Reserve Bank of India (RBI)- (Reg. No.- UCN:100468) (MEF: 01439)
- Securities Exchange Board of India (SEBI)
- Income Tax department for Special Audits {u/s 142(2A)}
- Royal Audit Authority Kingdom of Bhutan
- Quality Council of India (QCI)
- Telecom Regulatory Authority of India (TRAI)
- Audit Bureau of Circulation
- National Highways Authority of India (NHAI)
- Ministry of Information and Broadcasting, GOI
- Deutsche Gesellschaft fur International Zusammenarbeit (GIZ)-India
- Ministry of Home affairs, FCRA Wings
- Department of Telecommunication (DoT)

#### > Organization Structure



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Email: <a href="mailto:skmittalca@yahoo.com">skmittalca@yahoo.com</a>

#### **Location and Reach:**

#### > The Address of Head Office:

MITTAL HOUSE E-29, SOUTH EXTENSION PART-II NEW DELHI – 110049

**Telephone No.:** 011-26258517, 011-26255213,

**Mobile No.:** +91 9810750666, +91 9810002943

**Fax No.:** 011-26255204

Email ID: skmittalca@yahoo.co.in,

gaurav@skmittal.co.in

#### **Branch Office:**

P-34, Basement Floor, NDSE Part-II, New Delhi – 110049

The firm has associates in the major metro cities in India in different state and has geographical reach across India.

The firm has associates in the respective location:

- 1. New Delhi
- 2. Lucknow
- 3. Mumbai
- 4. Kolkata
- 5. Hyderabad

## **Service Offered**

Section -2

## B. Service Offered by Firm/ Organization: -

## **➤** Our Service Offerings

#### **ASSURANCE**

- Statutory Audit
- Internal Audit
- Compliance Reviews
- Information Systems
  Audit
- Management Audit
- Business Risk Assessment
- Control and Risk Self-Assessment
- Control Assurance
- Investigations
- Special Audit

## TAX

- Direct Taxation
- TDS
   applicability/deduction,
   Compliance of TDS
   provisions, Periodical
   Return of TDS, issuance
   of TDS certificate on
   behalf of the clients
- Indirect taxation (Excise, Custom, Service tax, VAT, Central and State, Works Contract Tax & GST)
- Appearances before Statutory Authority of Income Tax Act

## **ADVISORY**

- Business Advisory
  - ✓ Due Diligence
  - ✓ Valuations
- Risk Advisory
  - ✓ Internal Audits
- Other Advisory Services
  - ✓ Investigations
  - ✓ Special Audits
  - ✓ System Based Audits
  - ✓ Concurrent Audits
  - ✓ Preparation of Standard Operating Procedures
  - ✓ Capacity
    Development
  - ✓ Training and capacity building
  - ✓ Non-financial assessment/ reviews/ Audits
- Accounting
  - ✓ Prepare Accounts
    Manual
  - ✓ Outsourcing/ retainer-ship services
  - Services for changing the accounting system
  - ✓ Prepare annual accounts to comply with regulatory, bankers & other creditor requirements
- Mergers & Amalgamations

#### **Assurance Services**

## **Accounting**

#### Tax

- Statutory Audit
- Internal Audit
- Compliance Reviews
- Information Systems
   Audit
- Management Audit
- Business Risk Assessment
- Control and Risk Self-Assessment
- Control Assurance
- Investigations
- Special Audit

- Prepare Accounts Manual
- Outsourcing/ retainer-ship services
- Services for changing the accounting system
- Prepare annual accounts to comply with regulatory, bankers & other creditor requirements.
- Prepare monthly or quarterly accounts to keep the management up to date.

- Direct Taxation
- Indirect taxation (Excise,
   Custom, Service tax, VAT,
   Central & State, Works
   Contract Tax & Goods and
   Service Tax)
- Mergers & Amalgamation







#### **Secretarial Services**

- Company incorporation services
- Attending to the companies statutory duties
- Maintenance of Statutory records & registers
- Preparation of notices & minutes and associated documentation for board meetings and general meetings
- Preparing and filing annual returns and other statutory documents with the Registrar of Companies
- Provision of Registered Office Facilities
- Secretarial Audit

#### Management

#### Consultancy

- Developing of Market Plan and conducting Marketing research
- Development of Management
- Information Systems
- Preparation of Periodical Management Reports
- Business Processes Reengineering
- Advisory on Cost Control & Cost Reduction Techniques
- Preparation of Budgets for Cash Flow & Profit Planning
- Determining Wages & incentive plans
- Advice on ESI, PF, Gratuity, etc.

## **Legal Matters**

- Compliance with various Corporate & Economic Laws
- Opinion on Various Corporate & Economic Laws & other complex legal issues
- Drafting & Vetting of Various Legal Agreements including Joint Venture Agreements. MOU's, Takeover, Mergers & Acquisitions Implementation Agreements
- Drafting of petitions, deed and other legal documents.
- Obtaining various RBI, SIA/ FIPB Approvals and other regulatory approvals
- Arbitration







## Project Implementation

## **Valuation**

#### **Others**

- Human ResourceManagement
- Technology Management
- Devise the Operational Strategies
- Cost & Financial
   Management.
- Value & appraisal of equity interest & intangible assets.
- Analyze ownership interest& right.
- Historical and prospective financial
- Operating performance
- Marketability and investment quality of the company or asset.

- Value & appraisal of equity interest & intangible assets.
- Analyze ownership interest & right.
- Historical and prospective financial
- Operating performance
- Marketability and investment quality of the company or asset.







## **Industries Expertise**

**Section -3** 

## **C.** Industries Expertise:

#### **Industry Served Includes different sectors:**

Finance & Insurance



Banking

- Banking
- Social Service
- Consumable Products & durables



- · Information Technology
- Mutual Funds
- Aviation
- Chemicals
- Steel
- Telecom
- Fertilizer
- Print Media
- Real Estate
- Power Generation & Transmission















## **Key Clients**

**UNDP Assisted Projects** 







The United State Embassy of India



The United Nations
Population Fund
(UNFPA)



Steel Authority of India (SAIL)



Rural Electrification Corporation Limited (REC)



Power Grid Corporation of India Limited (PGCIL)



National AIDS Control Organization (NACO) Indian Council of Agricultural Research (ICAR)





**IFFCO Limited** 



State Bank of India



United Nations Children's Fund (UNICEF)



**GIZ India** 



GEF UNDP Supported Sustainable Urban Transport Project (SUTP), Ministry of Urban Development GOI



Bank of Bhutan Limited, Bhutan



Power Finance
Corporation India Limited



GAS Authority of India Limited



IFFCO TOKIO GENERAL INSURANCE



**Bank of Baroda** 



Bharat Sanchar Nigam Limited (BSNL)



**Bharti Airtel** 

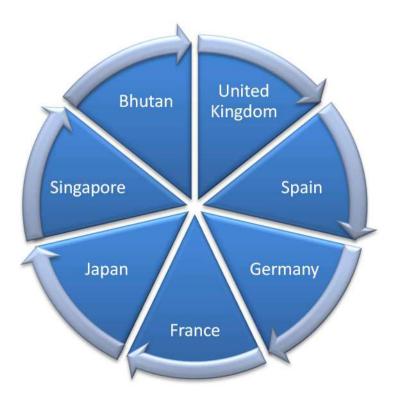


Reserve Bank of India (RBI)



## > International Experience

Other than executing engagements across India, our firm has the carried-out assignments in the following countries: -



## **Team Composition and Key Personnel**

**Section -4** 

## D. Team Composition and Key Personnel: -

The firm has **12 partners** all of whom are FCA's. The firm has employed 10 Chartered Accountants and close to 52 permanent staff members with diversified backgrounds comprising Chartered Accountants, MBAs, CISA, Engineers, CAIIB's, Cost Accountants, Company Secretaries, legal experts amongst others.



#### Details and Background of Partners/ Leadership Team of the Firm:

S. No.	Name of Partner	Experience in year	M. No.	ACA year	Education Qualification
1.	MR. GAURAV MITTAL**@%	19	099387	2002	<ul> <li>B. Com,</li> <li>Chartered Accountant (FCA) and</li> <li>Passed Diploma in Information System Audit (DISA) from the Institute of Chartered Accountants of India, and had the First Rank in North India,</li> <li>Certificate in Forensic Accounting and Fraud Detection,</li> <li>Certificate in Concurrent Audit of Banks.</li> </ul>
2.	MS. SHWETA GOEL **# \$	16	405047	2005	<ul> <li>Chartered Accountant (FCA),</li> <li>Passed Diploma in Information System Audit (DISA) from the Institute of Chartered Accountants of India,</li> <li>DIRM, IFRS</li> </ul>
3.	MR. SURENDRA MOHAN LAL	52	009040	1967	Chartered Accountant (FCA)
4.	Mr. SARUP KRISHAN	26	010633	1969	Chartered Accountant (FCA)

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					,
5.	MR. MOHINDER KUMAR JUNEJA	48	013117	1972	<ul> <li>B. Com,</li> <li>Chartered Accountant (FCA),</li> <li>Completed Training program on Convergence with IFRS</li> </ul>
6.	MR. DEVENDRA GOPAL SAXENA	20	013586	1972	• Chartered Accountant (FCA)
7.	MR. ASHOK KUMAR VIJ	22	014560	1973	Chartered Accountant (FCA)
8.	MR. SUNDER MURTHY@	34	072290	1986	<ul> <li>Chartered Accountant (FCA)</li> <li>Certificate in Forensic Accounting and Fraud Detection</li> </ul>
9.	MS. JUHI GARG	23	095880	1998	Chartered Accountant (FCA)
10.	MS. PREETY GUPTA	16	405047	2005	Chartered Accountant (FCA)
11.	RAVI B SEHGAL	35	081735	1988	Chartered Accountant (FCA)
12.	LOKESH KHANDELWAL@	12	413348	2011	<ul> <li>Chartered Accountant (FCA)</li> <li>Certificate in Forensic Accounting and Fraud Detection</li> </ul>

<sup>\*</sup> Also DISA (Information System Auditor) qualified

#### **Details of Chartered Accountants of the Firm:**

Sr. No.	Name	FCA/ ACA	Membership No.
1.	Servash Jain	FCA	533131
2.	Manoj Kumar Agrawal	FCA	074369
3.	Preeti Singhal	FCA	530024
4.	Zalak Garambha	ACA	168162
5.	Amit Phull	ACA	500521
6.	Asit Kumar	ACA	454257
7.	Ankit Nirwal	ACA	560347
8.	Renuka	ACA	434420
9.	Priyank Gupta	ACA	436243
10.	Sidharth Aggrawal	ACA	500610

The constitution certificate issued by the ICAI as per **Annex-1** and joining letters are attached as evidence for qualified professional is attached as **Annex-2** 

<sup>#</sup> Also, DIRM (Diploma in Insurance Risk Management)

<sup>\$</sup> Also, IFRS (International Financial Reporting System)

<sup>(</sup>a) Also, Forensic Accounting and Fraud Detection

<sup>%</sup> Also, Concurrent Audit of Banks certified

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The firm is actively engaged in multi-disciplinary practice serving an extensive base of clients which range from large public sector undertakings, public limited companies and corporations to individuals, private companies and charitable organizations.

- The firm has employed 10 full time Chartered Accountants.
- The firm has 1 qualified Cost Accountants.
- The firm has **one qualified LLB**.
- One **Company Secretory** is associated with the firm.
- The firm has three Chartered Accountants having certificate of Forensic Accounting and Fraud Detection (FAFD).
- The firm has one Partner (Chartered Accounts) having Certificate of Concurrent Audit of Banks.
- The firm has two Chartered Accountants (Partner) qualified Diploma of Information System Audit (DISA).
- The firm has one Partner (Chartered Accounts) having Certificate of International Financial Reporting Standards (IFRS)
- The firm one Partner (Chartered Accounts) have formally undergone a training on Accounting
   Standards of Bhutan under the guidance of Royal Audit Authority Kingdom of Bhutan

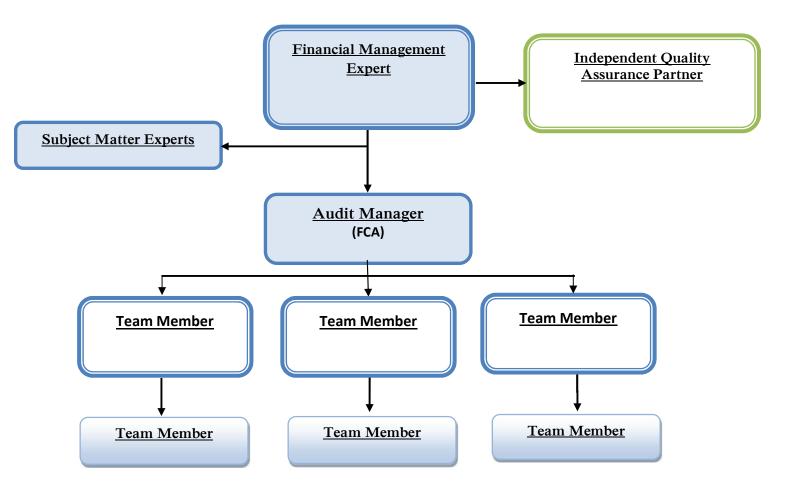
Besides above, CA inter, CMA Inter and other Audit assistants close to 40 are employed by the firm.

## **Organization and Staffing:**

Our team will be organized in the following hierarchy to allow for clear lines of responsibility, accountability and to ensure quality.

Our team members are permanent Employees of the Firm and it is expected that they would be continue with the firm till the conclusion of the assignment.

The organization structure of the team is as under:

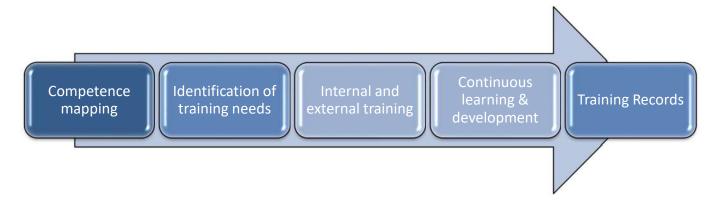


#### Note:-

- (i) Semi Qualified Staff will be deputed as depends on the requirements of the audit.
- (ii) Subject Matter experts will be involved on the basis of requirement.
- (iii) The firm has alternate backup of team members / Leaders of required qualification and experience in case of absenteeism during the tenure of the above assignment.

## **Professional Development and Learning:**

At S.K. Mittal & Co., we are committed to attracting and developing outstanding people. Our partners and employees drive and sustain our growth. They ensure we meet the professional excellence standards expected by our clients and stakeholders. A comprehensive learning and development framework provides our people with the experiences, learning and coaching required for their continuing education. Refer to the learning and development framework below.



#### **Knowledge update and training:**

Our partners and staff attend seminars and conferences organized by ICAI & other functionary bodies to keep themselves well equipped with the latest changes in the rapidly changing environment. It is the firms' policy to give in-house lectures and classroom training to its staff before each assignment is taken up, so that high standard can be achieved.

Every professional staff in the assurance division is provided with at least 12 hours of in-house training quarterly on accounting, latest amendments in different laws and act, auditing-related topics. This includes training on Indian and international GAAP, communication skills, report writing, transfer pricing, evolving global issues in accounting, etc.

The Partners regularly deliberate the latest regulatory provisions to the audit staff as & when they are introduced by the respective authorities (RBI, SEBI, DCA, Ministry of Finance, ICAI, Income tax authority etc.). Study material in respect of the above is also provided from time to time.

The audit team is further trained by an in-house deliberation, which is done every Saturday in our office, when our respective teams visit the office for submission of weekly report.

## **Quality Assurance and Compliance:**

**Section -5** 

## **E.** Quality Assurance & Compliances: -

## **Leadership and Quality Control**

#### Quality Control by Engagement Partner, Project Manager and Team Members

The overall leadership is provided by the Engagement Partner who also ensures quality control during the execution of the engagement. The Team Leader and Project Management Financial expert provides direction, management and quality assurance through the course of the engagement. The Engagement Partner and Project Manager consistently review the work executed by our associate partners at other locations to ensure quality.

The team members/support staff possesses sound knowledge of assignments of the same nature and shall utilize their experience and combined skill set to ensure quality and bring the assignment to its logical conclusion. Additionally, Subject Matter Experts will be involved as and when required.

#### **Independent Partner Review**

Our quality assurance mechanism also includes review of engagement work papers and deliverables by an independent partner in/ order to provide you reports with complete, sound and relevant observations. This is a continuous process throughout the lifecycle of the engagement.

The firm also has the mechanism of Quality Assurance review and Value Addition (QAVA) in place. The QAVA Division is headed by a Senior Partner of the firm. Each report is vetted before it is sent to the client.



# Training in auditing, Compliances under Income Tax Act, Indirect Tax and global practices in other areas

Our partners & staff attend seminars and conferences organized by ICAI & other functionary bodies to keep themselves well equipped with the latest changes in the rapidly changing environment. It is the firms' policy to give in-house lectures and classroom training to its staff before each assignment is taken up, so that high standard can be achieved.

Every professional staff in the assurance division is provided with at least 12 hours of in-house training quarterly on accounting, latest amendments in different laws and act, auditing-related topics. This include training on use of software for the particular assignment or work such as Explorer, SQL, Microsoft, other customized software use as per the requirements of the work, Indian and international GAAP, communication skills, report writing, transfer pricing, evolving global issues in accounting, etc.

The computer experts in the firm Imparts the training on various software's applicable for compliance with the provisions in the Indian Income Tax Act 1961 related to Tax deduction at source and other matters.

The Tax Expert's advisory group of the firm makes aware the team of latest amendments in the Act and various case laws decided by various Authorities of Direct / Indirect Tax.

During the assignment the assigned Quality review partner will be responsible for the answering queries related to his or her area of expertise from the audit/team staff. In addition the quality review partner will be responsible for rolling out new updates, local training, and providing support to the staff for their respective areas.

Our Firm Training mechanism is shown as under:



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Latest Regulatory knowledge updating training

The Partners regularly deliberate the latest regulatory provisions to the audit staff as & when

they are introduced by the respective authorities (RBI, SEBI, DCA, Ministry of Finance, ICAI,

Income tax authority etc.). Study material in respect of the above is also provided from time to

time.

The audit team is further trained by an in-house deliberation, which is done every Saturday in

our office, when our respective teams visit the office for submission of weekly report

> Client situation related workshop

The staff deputed for various assignments including Audit, Tax, special, management audit etc.

is provided with well-defined programmes, so as to enable them to know the nature of work,

type of industry and the objective & scope of work to be covered.

The guidelines to be followed for distinct assignment are shaped by the office so as to cover the

scope of assignment as per the requirements.

> Software training:

Regular software training is provided by our ICT team on use of engagement specific software

such as Explorer, SQL, Microsoft and other customized software uses as per work requirements.

For example, the firm imparts the training on various software's applicable for compliance with

the provisions in the Indian Income Tax Act 1961 related to Tax deduction at source and other

matters.

> Ethics and integrity training

The firm conducts a session on Code of Conduct (COC), various policies, and ethics and integrity

during the induction training. This is further reinforced every year by supplementary trainings on

ethics and integrity. During these trainings the following aspects are covered:

✓ What we stand for - Mission statement, vision statement and core values

Responsibilities – Statutory compliance, objectivity and impartiality, anti-bribery and

corruption, quality, security, fair competition, financial reporting and records, safe and

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healthy working conditions, community and environment, diversity and inclusion, and prevention of sexual harassment at workplace

- ✓ Actions and cautions
- ✓ Ethical dilemmas

#### > Client specific trainings

The staff deputed for various assignments including Audit, Tax, Special Audits, Micro-Assessments, Internal Control Audits, Management Audit, Non-financial /Social Audit, Spot Checks, HACT Audits, etc. is provided special calibration trainings, so as to enable them to know the nature of work, type of industry and the objective and scope of work to be covered.

The guidelines to be followed for distinct assignment are shaped by the office so as to cover the scope of assignment as per the requirements.

## **Regulatory Compliances:**

The firm has wide and rich experience and adequate competency in Ind Accounting standards (Ind AS), Generally Accepted Accounting Principles (GAAP) and International Financial Reporting standards (IFRS) and other accounting norms as applicable time to time.

The partner of the firm has adequate competency in Ind AS, GAAP and IFRS and have the wide and rich experience for conducting the Statutory audit of the PSU/ PSB/ Government Authority/ organization on which the Ind AS, GAAP and IFRS are applicable.

The experience of the firm covers the includes REC Limited, RBI, NTPC, NHPC, GAIL Limited, Power Grid Corporation of India Limited, BSNL Limited, SAIL, Internal Audit under World bank, Management/ Internal/ Special Audit of multinational organization including UNICEF, UNDP, GIZ, PLAN India etc.

The firm has one Partner (Chartered Accounts) part of the assigned team having Certificate of International Financial Reporting Standards (IFRS).

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#### **External Peer Review:**

Our firm holds valid & clean Peer Review Certification from the Institute of Chartered Accountants of India. Peer Review Certification signifies that quality control for attestation services of our firm have been designed so as to carry out professional attestation services assignment in a manner that ensures compliance with technical standards laid by ICAI & maintenance of the quality of attestation work our firm performs.

Copy of the Peer review certificate is attached as per Annex-3

## **Technology and Innovation**

**Section -6** 

## F. Technology and Innovation: -

#### **Use of Technology:**

Regular software training is provided by our ICT team on use of engagement specific software such as Explorer, SAP, SQL, Microsoft and other customized software uses as per work requirements. For example, the firm imparts the training on various software's applicable for compliance with the provisions in the Indian Income Tax Act 1961 related to Tax deduction at source and other matters.

The firm has developed different IT polices which included the following:

- ✓ ACCEPTABLE IT USAGE POLICY
- ✓ ANTIVIRUS-POLICY
- ✓ BACK UP POLICY
- ✓ EMAIL MANAGEMENT & SECURITY POLICY
- ✓ INCIDENT MANAGEMENT POLICY
- ✓ LOGICAL ACCESS CONTROL POLICY
- ✓ PASSWORD MANAGEMENT POLICY
- ✓ REMOTE ACCESS POLICY
- ✓ VULNERABILITY & PATCH MANAGEMENT POLICY
- ✓ WIRELESS SECURITY POLICY

## **Digital Transformation:**

We are committed to a forward-thinking approach to digital transformation, continuously investing in technology and innovation to meet evolving industry demands and enhance the value we provide the following:

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• **Investment in Advanced Technologies**: We consistently invest in cutting-edge technologies, including cloud computing, artificial intelligence, data analytics, and cybersecurity, to streamline our processes and optimize client solutions.

- Innovation-Driven Culture: To stay ahead of industry trends, we foster a culture that promotes innovation at all levels. Our teams are empowered to explore and implement new solutions that improve efficiency and create value-added services for our clients.
- **Customer-Centric Solutions**: We prioritize technology solutions that drive client success. Through regular consultations and feedback, we ensure our digital tools and platforms align with client needs, ultimately leading to enhanced satisfaction and long-term partnerships.
- Continuous Improvement and Scalability: We are committed to continuous improvement, with scalable digital solutions that adapt to emerging market trends and technological advancements. Our infrastructure is designed to evolve, ensuring we maintain a competitive edge and deliver toptier service quality.
- **Data-Driven Decision Making**: Leveraging data analytics, we make informed, strategic decisions that maximize efficiency and deliver better outcomes for our clients, ensuring we not only meet but exceed industry benchmarks.

## **Client Portfolio and References**

**Section -7** 

#### G. Client Portfolio and References: -

#### Firm Experience and Clientele:

Our firm was established in 1967 & and has over five decades of wide and rich experience in rendering tax compliance services to large client base comprising corporates, Firms, NGO's/Social Sectors, High network individuals etc.

The firm has experience in Internal Audit/ Statutory Audit/ Management Audit/ Concurrent Audit etc. which include the tax compliance work of World Bank assisted GOI projects, Large Maharatna PSUs, Government & Development/ Not- for- Profit Sectors, Private sector & other special assignments. Our experience includes NTPC, NHPC, Power Grid Corporation of India Limited, BSNL Limited, Internal Audit under World bank etc.

❖ The Firm is carrying central statutory audit of PSU banks since the year 1984 and has the experience of carrying out the central statutory audits of State Bank of India (SBI), Bank of Baroda, UCO Bank, Unit Trust of India, New Bank of India. We have experience in audit of the Head Office, Treasury, International Division, Stressed Assets Group etc.

We give the year wise details as under:-

Name of Bank	Year of Audit
NEW BANK OF INDIA	1984-1988
UNIT TRUST OF INDIA	1992-1995
UCO BANK	1999
BANK OF BARODA	2000-2002
STATE BANK OF INDIA	2006-2009
BANK OF BARODA	2012-2014
STATE BANK OF INDIA	2017- 2020

- ❖ The firm has been appointed as Central Statutory Auditor of Reserve Bank of India (RBI) for the FY 2021-22 and 2020-21.
- ❖ The firm has also carried out Statutory Audit of three largest Bank of Kingdom of Bhutan. The name of the banks are:-
  - Bank of Bhutan
  - Bhutan Development Bank
  - Bhutan National Bank Limited
- **The firm has also experience for conducting the statutory and internal audit of the following companies in Bhutan:** 
  - Dungsam Cement Corporation Limited (DCCL), Bhutan
  - Druk Wang Alloys Limited, Bhutan
- ❖ The Firm has appointed as Agency for Specialized Monitoring (ASM) for conducting the specialized monitoring assignment. The name of the organizations for which ASM work has been allotted by PNB Bank, are:-
  - Alaknanda Hydro Power Company Limited
- ❖ Our firm has conducted the forensic audit of a M/s YS Merchandise International Private Limited under corporate insolvency resolution process as per IBC, 2016.
- ❖ The firm has conducted special review as appointed by Security Exchange Board of India (SEBI) in respect of Ritesh Properties & Industries Limited, Ludhiana.
- ❖ The Firm has carried out Audit/ inspection as appointed by **Ministry of Home Affairs**Foreigners Division (FCRA Wing) of accounts and other records of association/ organization covered under Section 2 of the Foreign Contribution (Regulation) Act, 2010.

The name of the organizations are:-

- Society of Daughters of Mary Immaculate
- Maharshi Ved Vigyan Vishwa Vidyapeetham

❖ The firm has carried out the Inspection and investigation of the organization as appointed by the **Economic Offence Wing, Delhi Office.** 

The name of the organizations are:-

- Kuber Group
- JVG Group
- Hofland
- **❖** The firm (audit agency) has conducted **the special audit of following telecom companies as** appointed by Ministry of Communications and IT, Department of Telecommunications (DoT):-
  - Tata Teleservices Limited
  - Tata Communications Limited
  - Tata Teleservices Maharashtra Limited
  - Tata Internet Services Limited
  - Tata Net Services Limited
  - Telenor India Private Limited
- ❖ The firm has conducted special audit of Punjab Alkali and Chemical Limited, Chandigarh as appointed by **IDBI**.
- ❖ The firm has carried out the special audits U/S 142(2A) of the Income Tax Act 1961. The summary of assignment carried out by the firm are:

Name of the Client	Year of Audit
VIC ENTERPRISES PVT. LTD.	2005-2006
PHI SEEDS INDIA LIMITED	2000-2001
B-4, GREATER KAILASH ENCLAVE PART-II	1999-2000
NEW DELHI	1998-1999
	1997-1998
	1996-1997
M/S. VIGNETTE INDIA PRIVATE LIMITED	2000-2001
F-40, N. D. S.E. PART-I, NEW DELHI	

❖ The firm has carried out the Special Assignments as appointed by the different Regulatory authority and bodies:-

1)	Special Audit for TATA Teleservices Ltd. appointed by the <b>Department</b>
	of Telecommunication, New Delhi regarding sharing of revenue.

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Email: <a href="mailto:skmittalca@yahoo.co.in">skmittalca@yahoo.co.in</a>, <a href="mailto:skmittalca@yahoo.co.in">skmittalca@yahoo.co.in</a>

		Email: <u>skinttalea@yanoo.co.m</u> , <u>skinttaleo@yanoo.c</u>			
	2)	CREDIT AUDIT ON BEHALF OF ING VYSYA BANK LTD.			
		- Conducted 16 Credit Audits of Emerging Corporate Accounts			
		- 35 Credit Audits of SME Accounts			
	3)	SYSTEM AUDIT OF FOREX DESIGNATED BRANCHES OF ING			
		VYSYA BANK LTD.			
	4)	DUE DILLIGENCE IN RESPECT OF LOANS TAKEN OVER BY ING			
		VYSYA BANK LTD.			
	5)	AUDIT OF THREE WHEELER AUTO LOANS AND TWO			
		WHEELER LOAN FOR ICICI BANK LTD.			
	6)	Inspection of Escorts Mutual Fund for the period 01.04.1999 to			
		30.06.2003 on behalf of Securities Exchange Board of India.			
	7)	Conducted <b>System Audit</b> of Power Finance Corporation Ltd. For the period			
		01.04.1990 to 31.08.1992			
	8)	Special Review of the SAIL Bansal Service Center Limited			
	9)	Special Audit for Telenor Limited appointed by the Department of			
		<b>Telecommunication</b> , New Delhi regarding sharing of revenue.			
<u></u>		1			

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## **Key Clients**

**UNDP Assisted Projects** 





**UN WOMEN** 



The United State **Embassy of India** 



**The United Nations Population Fund** (UNFPA)



Steel Authority of India (SAIL)



**Rural Electrification Corporation Limited** (REC)



**Power Grid Corporation** of India Limited (PGCIL)



**National AIDS Control Organization (NACO)** 







**IFFCO Limited** 

(ICAR)



**State Bank of India** 



**United Nations Children's** Fund (UNICEF)



**GIZ India** 



**GEF UNDP Supported Sustainable Urban** Transport Project (SUTP), **Ministry of Urban Development GOI** 



Bank of Bhutan Limited, Bhutan



**Power Finance Corporation India Limited** 



**GAS Authority of India** Limited



**IFFCO TOKIO GENERAL INSURANCE** 



**Bank of Baroda** 



**Bharat Sanchar Nigam** Limited (BSNL)



**Bharti Airtel** 



**Reserve Bank of India** (RBI)



## > Experience of Major Audit

S.	Name of the Auditee	Type/ Nature of Assignment	<b>Duration of Assignment</b>
No.			
1.	Telecommunications Consultants India Limited	Statutory Audit (PSU)	2023-24 to In Hand
2.	Institute of Chartered Accountants of India (ICAI)	Statutory Audit	2022-23 to In Hand
3.	Rural Electrification Corporation Limited (REC)	Statutory Audit (PSU)	2019-20 to 2023
4.	National Housing Bank (NHB)	Statutory Audit	2021-22 (In hand)
5.	POWER GRID CORPORATION OF INDIA LIMITED (PGCIL)	Statutory Audit (PSU)	2015-16 to 2019-20
6.	GAIL (INDIA) LTD.	Statutory Audit (PSU)	2014-2015
7.	STEEL AUTHORITY OF INDIA LTD.	Statutory Audit (PSU)	2010-11 to 2013-14 & 2004-05 to 2006-07 & 1993-1995
8.	Alloy Steel Plant	Statutory Audit (PSU)	2010-11 to 2013-14
9.	NTPC LTD.	Statutory Audit (PSU)	2008-2010 & 1990-1992
10.	INDIAN AIRLINES LTD.	Statutory Audit (PSU)	1996-1998
11.	COTTON CORPORATION OF INDIA LTD.	Statutory Audit (PSU)	1987-1989
12.	ENGINEERS INDIA LTD.	Statutory Audit (PSU)	1984-1986
13.	NATIONAL TEXTILE CORPORATION (DPR) LTD.	Statutory Audit (PSU)	1981-1983
14.	NATIONAL FERTILIZERS LTD. (NFL)	Statutory Audit (PSU)	1981-1983
15.	RESERVE BANK OF INDIA (RBI)	Central Statutory Auditor (Regulator)	2021-2022-2023
16.	STATE BANK OF INDIA	Central Statutory Auditor (Banks/ FI)	2017-18 to 2021
17.	BANK OF BARODA	Central Statutory Auditor (Banks/ FI)	2011-12 to 2013-14 & 2000-01 to 2002-03
18.	STATE BANK OF INDIA [DELHI LHO] [BHOPAL LHO]	Central Statutory Auditor (Banks/ FI)	2006-07 to 2008-09
19.	UCO BANK	Central Statutory Auditor (Banks/ FI)	1999
20.	LIFE INSURANCE CORPORATION OF INDIA	Central Statutory Auditor (Banks/ FI)	2008-09 to 2009-10
21.	LIFE INSURANCE CORPORATION OF INDIA	Central Statutory Auditor (Banks/FI)	1996-97

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	(DELHI DIVISIONAL OFFICE II)		, skiiittaico@yanoo.com
22.	UNIT TRUST OF INDIA	Central Statutory Auditor (Banks/ FI)	1992-93 to 1994-95
23.	NEW BANK OF INDIA	Central Statutory Auditor (Banks/ FI)	1984-85 to 1987-88
24.	Internal Audit under World bank, GEF UNDP Supported Sustainable Urban transport Project (SUTP), Ministry of Urban Development Government of India	Internal Audit	01.01.2015 to 31.12.2015
25.	Indian Council of Agricultural Research (ICAR)-India	Internal Audit	2013-14
26.	Delhi State AIDS Control Society (DSACS)- India	Internal Audit	2013
27.	Central Warehousing Corporation (CWC)	Internal Audit	2015-16
28.	Madhya Pradesh Jaypee Minerals Limited (MPJML)	Internal Audit	2013-14
29.	PFC CONSULTING LTD	Internal Audit	2013-14 to 2017-18
30.	J J IMPEX DELHI PRIVATE LTD, (100% SUBSIDIARY OF MARUTI SUZUKI LIMITED)	Internal Audit	2014-15 to 2017-18
31.	NHPC LTD. [PLANT IN J & K] [PLANT IN HIMACHAL]	Internal Audit	2010-11 and 2011-12
32.	NATIONAL FERTILIZERS LTD.	Internal Audit	2008-09 to 2011-12
33.	NATIONAL THERMAL POWER CORPORATION LTD. [KORBA SUPER THERMAL POWER STATION (KSTPS)]	Internal Audit	2006-07
34.	NATIONAL THERMAL POWER CORPORATION LTD.  [NATIONAL CAPITAL POWER STATION, DADRI]	Internal Audit	2005-06
35.	NATIONAL THERMAL POWER CORPORATION LTD. [VIDHYACHAL UNIT]	Internal Audit	2004-05
36.	BHARAT SANCHAR NIGAM LIMITED (Jammu, Ambala & Dehradun)	Internal Audit	2000-2001
37.	AIRLINE ALLIED SERVICES LTD. (A SUBSIDIARY COMPANY OF INDIAN AIRLINES LTD.)	Internal Audit	1996-97 to 1997-98
38.	NATIONAL FERTILIZERS LTD. VIJAIPUR UNIT (GUNA)	Internal Audit	1993-94 to 1997-98
39.	CANBANK FINANCIAL SERVICES LTD.	Internal Audit	1995-96 to 1997-98

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		Email: <u>skmittalca@yan</u>	oo.co.in , <u>skmittalco@yahoo.com</u>
40.	BROKING DIVISION OF CANBANK FINANCIAL SERVICES	Concurrent Audit	1995-96 to 1996-97
	LIMITED, NEW DELHI		
41	NTPC	Internal Audit	1993-94 to 1995-96
41.		Internal Audit	1993-94 to 1993-96
	(KAWAS UNIT, VINDHYACHAL		
	UNIT & RIHAND UNIT)		
42.	PROJECT ASSISTED BY UNITED	Management Audit	2011 to 2019
	NATIONS DEVELOPMENT		
	PROGRAMME IN VARIOUS		
	STATES OF THE COUNTRY		
43.	IFFCO LTD.	Statutory Audit	2010-11 to 2013-14
44.	NATIONAL TREE GROWERS CO-	Statutory Audit	2001-02
	OPERATIVE FEDERATION	•	
	LIMITED (ANAND, GUJRAT)		
45.	NATIONAL COOPERATIVE	Statutory Audit	1989-99 to 1990-91
	CONSUMERS FEDERATION OF	J	
	INDIA LTD.		
46.	GOVT. SERVANTS CO-	Statutory Audit	2001-02 to 2002-03
10.	OPERATIVE HOUSE BUILDING	Statutory Audit	2001-02 to 2002-03
	SOCIETY LTD.		
47.	ENGINEERS INDIA COOP. G/H	Statutory Audit	1995-96
4/.		Statutory Audit	1993-90
40	SOCIETY LTD.	C+-+-+ A 1'+	1002.04
48.	NEW SUBHASH COOP. G/H	Statutory Audit	1993-94
10	SOCIETY LTD.	76. 1 77.11	2021.22
49.	Bharti Airtel Limited	Metering and Billing Audit	2021-22
50.	Tata Teleservices Limited	Metering and Billing Audit	2010-11 to 2011-12 &
			2014-15 to 2015-16 &
			2018-19 to 2019-20 &
			2022-23 to 2023-24
51.	BSNL Limited	Metering and Billing Audit	2012-13
52.	Aircel Limited	Metering and Billing Audit	2016-17
53.	TATA Teleservices Ltd. appointed by	Special Audit	2006-07 to 2007-08
	the Department of Telecommunication		
54.	Telenor Limited as appointed by the	Special Audit	2019-20
	Department of Telecommunication	-	
55.	Organization as appointed by the	Inspection Audit	2018-19
	Economic Offence Wing, Delhi Office		
56.	UNDP (Energy & Environment/Ganga	Management Audit	2016
	Project) to undertake capacity	1.12	2310
	assessment of NGOs in the state of		
	Jharkhand, Himachal Pradesh &		
	Madhya Pradesh under the GOI-		
	UNDP project entitled		
57	1 2	Management Audit	2015 to 2018 and In Hand
57.	Capacity Assessments of NGO/CSO on habelf of LINDR for different NGO's	Management Audit	2013 to 2018 and in Hand
50	behalf of UNDP for different NGO's	3.6	2016 2010 11 11 1
58.	Micro Assessment of NGO/CSO on	Management Audit	2016 to 2019 and In Hand
	behalf of UNDP		
59.	World Health Organization (WHO)	Financial Audit/ Quality	2022-23 and 2023-24
		Assurance Audit	

## S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

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60.	The United Nations Educational,	Financial Audit/ Quality	2023-24
	Scientific and Cultural Organization	Assurance Audit	
	(UNESCO)		

Apart from the above experience, details the firm has vide and rich experience in conducting the Internal Audit/ Statutory Audit/ Management Audit/ Special Audit for different types of private client, Corporative Society and other.

The firm has also wide and rich experience in concurrent audit of bank branch, Risk Based Audit, Branch Statutory Audit, Special Audit, Stock and Debtor Audit.

Some of major engagement supporting as engagement letter/ appointment letter and other supporting are attached as **Annex-4** 

#### > Client References are as under:

Organization Name/Country:		Contact person:	Telephone:	Email:
1.	United Nations Development Programme (UNDP)	Mr. Pankaj Mehta (Manager Finance)	9868316880	pankaj.mehta@undp.org
2.	Tata Communication Limited	Mr. Arvind Mantri (GM Finance)	9223219466	arvind.mantri@tatacommun ications.com
3.	Tata Teleservices Limited	Pooja Tomar (Senior Manager - R egulatory - TRAI & POI)	9212108772	Pooja.Tomar@tatatel.co.in
4.	UNICEF	Mr. P P Ganesh	7303259153	pganesh@unicef.org

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• Details of sector specific specialization, if any:

#### Auto Manu. & Ancillary

- D. D Industries Ltd.
- D. D Gears Ltd.
- Cast Master Engineers Ltd.
- Mahindera Auto & Stiller's Ltd.
- Expo Auto Industries Ltd.
- Shriram Pistons & Rings Ltd
- HMT Ltd. (Pinjore)
- Bindara Automobiles Ltd
- Bindra Motors Ltd.- Statutory Audit
- DDI Motors Ltd.- Statutory Audit
- Ruchika Engineers Pvt. Ltd
- DM Gears Pvt. Ltd.
- Karan Engineers Pvt. Ltd.

#### **Banking & Finance**

- New Bank of India
- Unit Trust of India
- Escorts Mutual Funds
- Bank of Baroda
- State Bank of India
- Reserve Bank of India, Delhi
- Bank of Bhutan Ltd.
- AXIS Bank
- ICICI Bank
- Oriental Bank of Commerce
- Punjab & Sind Bank
- Punjab National Bank
- Bank of India
- Central Bank of India
- HSBC Bank

#### Steel

- Steel Authority of India Ltd. (SAIL)
- Jaico Steel Fasteners Ltd.
- Sail Bansal Services Ltd.

#### **Telecom**

- Tata Teleservices Ltd.
- Special Audit of Tata as appointed by the DOT
- BSNL

#### **Power**

- NTPC Ltd.
- ONGC Tripura Power Company Ltd
- NHPC Ltd.
- Power Finance Corporation Ltd.
- Glow Power Ltd.
- Pan Asian Renewable Energy Ltd.
- Badarpur Power Station Ltd.
- Power Grid Corporation Ltd.
- Unigreen Energy Pvt. Ltd.

#### Social/Development

- UNDP Assisted Projects
- Delhi State AIDS Control Society
- National AIDS Control Organization
- DSAC Funded Projects
- Vardhman College
- Soin Foundation
- Sukhdevraj Soin Charitable Hospital
- Jiyaji Maharaj Chatri Trust
- Vodafone Foundation
- Vardhman Education Society

#### **Aviation**

- Indian Airlines Ltd.
- Airline & Allied Services Ltd.
- Indian Air Ambulance Pvt. Ltd.

#### Infrastructure

- KRIBHCO Infrastructure Ltd.
- Vantage Constructions Pvt. Ltd.
- DD Properties Pvt. Ltd.
- Ritesh Properties & Industries Ltd.

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- Tata Communication Ltd.
- Airtel Limited

#### Insurance

- Life Insurance Corporation of India
- Bharat General Insurance Company Ltd.
- Sterling General Insurance Company Ltd.
- My Cover Insurance Brokers Ltd.
- East West Insurance Brokers Ltd.
- East West Assist TPA Pvt. Ltd.

#### Chemicals

- Punjab Alkalies & Chemicals Ltd.
- Shivpuri Botanicals Pvt. Ltd.

#### **Fertilizer**

- National Fertilizers Ltd.
- IFFCO Ltd.
- KRIBHCO Ltd.

# Special Audit u/s 142 (2A)

- Tina Agro Industries Limited
- Vic Enterprises Pvt. Ltd.
- PHI Seeds India Limited

#### IT & Communications

- Corbus India Pvt. Ltd.
- India Online Pvt. Ltd.
- Vignette India Private Limited
- Vcare Cal Centres India Pvt. Ltd.
- Business Standards

#### **Treasury Operations**

- Unit Trust of India
- Bank of Baroda

#### **Service Industry**

- East West Medical Centre Pvt. Ltd.
- East West Rescue Pvt. Ltd.
- R. R Medicare Service Pvt. Ltd.
- Intercontinental Hospital Ltd.

#### **Others**

- Cotton Corporation India Ltd.
- Engineers India Ltd.
- National Textile Corporation Ltd.
- Food Corporation of India
- Bajaj Mechanicals Pvt. Ltd
- Central India Electric Ltd
- Chawla Farms & Investment Pvt. Ltd.
- Co-operative Assurance Pvt. Ltd.
- DD Axels Pvt. Ltd.
- Innovative Transports Solutions Pvt. Ltd.
- Manoj Diesel Sale & Service Pvt .Ltd.
- Manford Blue Ocean Consulting Pvt. Ltd.
- Straw Board Manufacturing Co. Ltd.
- Gwalior Forest Product Co. Ltd.
- Technicom Chemi India Pvt. Ltd.
- Prasar Bharati- Service Tax Consultant

 $\circ$  Our firm has specialization in different sector and assignment, the details for the same is given as:

1.	STATUTORY AUDITS CONDUCTED BY THE FIRM	
a)	PRIVATE SECTOR COMPANIES	Annexure – A
b)	PUBLIC SECTOR COMPANIES	Annexure – B
c)	NATIONALISED BANKS, MUTUAL FUNDS & FINANCIAL INSTITUTIONS (CENTRAL STATUTORY AUDITS)	Annexure – C
d)	BRANCHES OF NATIONALISED BANKS	Annexure – D
e)	CO-OPERATIVE SOCIETIES.	Annexure – E
2.	RISK BASED AUDIT OF BRANCHES OF BANK	Annexure – F
3.	CONSULTANCY SERVICES (INCLUDING SERVICE TAX MATTERS)	Annexure – G
4.	SPECIAL AUDIT U/S 142(2A) OF THE INCOME TAX ACT, 1961	Annexure – H

5.	INTERNAL AUDIT CONDUCTED BY THE FIRM	Annexure – I
		Annexure – Ia
6.	OTHER ASSIGNMENTS OF THE BANKS CONDUCTED BY THE FIRM	
a)	CONCURRENT AUDIT OF BRANCHES OF THE BANKS	Annexure – J
b)	SPECIAL ASSIGNMENTS	Annexure – K
c)	INFORMATION SYSTEM AUDIT	Annexure – L
d)	EXPENDITURE (REVENUE AUDIT) OF BRANCHES OF	Annexure – M
	THE BANKS	
e)	STOCK AUDITS OF THE BORROWERS OF THE BANKS	Annexure – N

**ANNEXURE - A** 

#### S. K. MITTAL & CO.

#### **CHARTERED ACCOUNTANTS**

# SOME OF THE MAJOR PRIVATE SECTOR STATUTORY AUDITS CONDUCTED BY THE FIRM

- 1 BAJAJ MECHANICALS (P) LTD.
- 2 BINRA AUTOMOTIVES PVT. LTD.
- 3 BINDRA MOTORS PVT. LTD.
- 4 CENTRAL INDIA ELECTRIC SUPPLY CO. LTD.
- 5 CHANDRA ENGINEERS (P) LTD.
- 6 CHAWLA FARMS & INVESTMENTS (P) LTD.
- 7 COOPERATIVE ASSURANCE CO. LTD.
- 8 CORBUS INDIA (P) LTD.
- 9 D. D. AXLES (P) LTD.
- 10 D. D. FORGINGS (P) LTD.
- 11 D. D. GEARS PVT. LTD.
- 12 D. D. INDUSTRIES LTD

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13	D. D. I. MOTORS (P) LTD.
14	D. M. GEARS (P) LTD.
15	EAST WEST MEDICAL CENTER (P) LTD.
16	EAST WEST RESCUE (P) LTD.
17	EAST WEST ASSIST TPA (P) LTD.
18	EAST WEST INSURANCE AGENCIES (P) LTD.
19	EXPLOROIL OTECH ENGINEERS (P) LTD.
20	GWALIOR FOREST PRODUCTS COMPANY LTD.
21	IFFCO TOKIO GENERAL INSURANCE LTD.
22	INDIA ONLINE PVT. LTD.
23	INDIAN AIR AMBULANCE (P) LTD.S
24	INNOVATIVE TRANSPORT SOLUTIONS (P) LTD
25	JAICO STEEL FASTENERS LTD.
26	KARAN ENGINEERS (P) LTD.
27	KRIBHCO INFRASTRUCTURE LTD.

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28	MANOJ DIESEL SALES & SERVICE (P) LTD.
29	MANFORD BLUE OCEAN CONSULTING (P) LTD.
30	MYCOVER INSURANCE BROKERS (P) LTD.
31	OTPC TRIPURA POWER LIMITED
32	R. R. MEDICARE SERVICES (P) LTD.
33	STRAW BOARD MANUFACTURING CO. LTD.
34	SHIVPURI BOTANICALS (P) LTD.
35	SPANTEX (P) LTD.
36	TATA COMMUNICATION LTD.
37	TATA TELESERVICES LTD.
38	TECHNICOM CHEMI INDIA LTD.
39	UNIGREEN ENERGY (P) LTD.
40	VCARE CALL CENTRE'S INDIA (P) LTD.
41	AUTO CONNECTIONS ENTERPRISES PRIVATE LIMITED

**ANNEXURE - B** 

# S. K. MITTAL & CO. CHARTERED ACCOUNTANTS STATUTORY AUDIT OF PUBLIC SECTOR UNDERTAKINGS CONDUCTED BY THE FIRM APPOINTED BY THE C A & G OF INDIA

1.	TELECOMMUNICATIONS CONSULTANTS INDIA LIMITED	<u>Year of Audit</u> 2023-24 2024-25 (In Hand)
2.	REC Limited	2019-2020
		2020-2021
		2021-2022
		2022-2023
3.	POWER GRID CORPORATION OF INDIA LIMITED	2018-2019
		2017-2018
		2016-2017
		2015-2016
4.	GAIL (INDIA) LTD.	2014-2015
5.	STEEL AUTHORITY OF INDIA LTD.	2013-2014
		2012- 2013
		2011-2012
		2010- 2011
6.	NTPC LTD.	31.03.2010
	(JOINT STATUTORY AUDIT)	31.03.2009
		31.03.2008
7.	STEEL AUTHORITY OF INDIA LTD.	31.03.2007
		31.03.2006
		31.03.2005
		31.03.2004
8.	NTPC LTD.	31.03.2003
	(JOINT STATUTORY AUDIT)	31.03.2002
		31.03.2001
		31.03.2000
		31.03.1999
9.	INDIAN AIRLINES LTD.	31.03.1998
		31.03.1997
		31.03.1996

		Ema	iii: <u>skmittaica@yanoo.co.in</u> , <u>skmittaico@yanoo.com</u>
	10.	STEEL AUTHORITY OF INDIA LTD.	31.03.1995
		(JOINT STATUTORY AUDIT)	31.03.1994
			31.03.1993
	11.	NATIONAL THERMAL POWER CORPORATION LT	<b>D.</b> 31.03.1992
		(JOINT STATUTORY AUDIT)	31.03.1991
			31.03.1990
İ	12.	COTTON CORPORATION OF INDIA LTD.	31.03.1989
		(JOINT STATUTORY AUDIT)	31.03.1988
			31.03.1987
	13.	ENGINEERS INDIA LTD.	31.03.1986
			31.03.1985
			31.03.1984
	14.	NATIONAL TEXTILE CORPORATION	31.03.1983
		(DPR) LTD.	31.03.1982
			31.03.1981
	15.	NATIONAL FERTILIZERS LTD. (NFL)	31.03.1983
			31.03.1982
			31.03.1981

**ANNEXURE - C** 

### S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

### CENTRAL STATUTORY AUDITS OF NATIONALISED BANKS/FINANCIAL INSTITUTIONS CONDUCTED BY THE FIRM

#### **Year of Audit**

1.	National Housing Bank	2021-2022
		2022-2023
		2023-2024
		(In Hand)
2.	Reserve Bank of India (RBI)	2020-2021
	• •	2021-2022
3.	STATE BANK OF INDIA	2018-2019
٥.	(CENTRL AUDITORS)	2017-2018
	(CENTRE AUDITORS)	2017-2018
4.	BANK OF BARODA	2013-2014
		2012-2013
		2011-2012
5.	STATE BANK OF INDIA	31.03.2009
Э.	[DELHI LHO]	31.03.2008
	[BHOPAL LHO]	31.03.2007
	(enonation)	31.03.2006
6.	BANK OF BARODA	31.03.2002
		31.03.2001
		31.03.2000
7.	UCO BANK	31.03.1999
8.	LIFE INSURANCE CORPORATION OF INDIA	31.03.2010
	(DELHI DIVISIONAL OFFICE II)	31.03.2009

		Email: <u>skmittaica@yanoo.co.in</u> , <u>skmittaico@yanoo.com</u>
9.	LIFE INSURANCE CORPORATION OF INDIA	31.03.2000
	(JOINT CENTRAL STATUTORY AUDIT)	31.03.1999
		31.03.1998
10.	LIFE INSURANCE CORPORATION OF INDIA (DELHI DIVISIONAL OFFICE II)	31.03.1997
11.	UNIT TRUST OF INDIA	30.06.1995
		30.06.1994
		30.06.1993
		30.06.1992
12.	NEW BANK OF INDIA	31.03.1988
		31.12.1986
		31.12.1985
		31.12.1984

**ANNEXURE - D** 

# S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

# STATUTORY AUDITS OF BRANCHES OF THE NATIONALISED/OTHERS BANK'S CONDUCTED BY THE FIRM

	Name of the Bank	<u>Branch</u>	Year of Audit
1.	Union Bank of India	JUBILEE HILLS (552763) NALGONDA (537241)	2023-2024
2.	Union Bank of India	FARIDABAD MAIN (535443) PUNJABI BAGH - NEW DELHI (540633)	2022-2023
3.	Union Bank of India	GURGAON (538884) Rohini sector-8 (572055)	2021-2022
4.	STATE BANK OF INDIA	Commercial Branch Eenakulam Commercial Branch, Chandigarh Industrial Finance Branch Ludhiana	2017-2018
5.	BANK OF BARODA	Nehru Place, New Delhi Sector 17B Branch, Chandigarh Sector 22B Branch, Chandigarh	2016-2017 2016-2017 2016-2017
6.	BANK OF BARODA	Sector 17B Branch, Chandigarh Sector 22B Branch, Chandigarh Noida Main Branch, Noida	2015-2016 2015-2016 2015-2016
7.	BANK OF BARODA	Parliament Street Branch, Delhi Mohali Branch Patiala Branch	2014-2015
8.	BANK OF BARODA	Parliament Street, Delhi Ashram Road Branch, Ahmadabad CFSBranch, Chennai	2013-2014
9.	BANK OF BARODA	International Branch, Mumbai CFS-II Branch, Mumbai	2012-2013

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		Email: <u>skmittalca@yahoo.cc</u>	o.in , skmittaico@yanoo.com
		Connaught Place Branch, New Delhi	
10.	BANK OF BARODA	Treasury Branch, Mumbai	2011-2012
		CFS Branch, Delhi	
		Nehru Place Branch, Delhi	
11.	STATE BANK OF INDIA	Mother Dairy Branch, Delhi	2009-2010
		AnandVihar Branch, Delhi	
		Rohtak Industrial Area Branch, Delhi	
12.	STATE BANK OF INDIA	Nehru Place Branch, New Delhi	2008-2009
		Corporate Account Group, New Delhi	
		Corporate Account Group, Ahmadabad	
13.	STATE BANK OF INDIA	Nehru Place Branch, New Delhi	2007-2008
		Corporate Account Group, New Delhi	
		Commercial Branch Chandigarh	
14.	STATE BANK OF INDIA	Nehru Place Branch, New Delhi	2006-2007
		Overseas Brach Janpath, New Delhi	
		Industrial Finance Branch, New Delhi	
15.	STATE BANK OF INDIA	Commercial Branch, Indore	2005-2006
		(Mid Corporate Group) Raipur Branch	
		Special Commercial Branch, Ludhiana	
		(Mid Corporate Group)	
16.	BHARAT OVERSEAS BANK	D-28, Connaught Place, New Delhi	2005-2006
	LTD.		
17.	BANK OF BARODA	International Business Branch, Baroda	2004-2005
	DAINI OF BANODA	Ashram Road Branch, Ahmadabad	2004 2003
		Purasawakkam Branch, Chennai	
		r urasawakkani brancii, chemiai	
18.	BANK OF BARODA	Dharampeth Branch, Nagpur	2003-2004
		MatungaChandervarkar Road, Mumbai	
		Opera House Branch, Mumbai	
40	DANIK OF BARORA	International Parkins Provider W. H. J.	2002 2002
19.	BANK OF BARODA	International Banking Branch, Kolkata	2002-2003
		Ville Parle (East) Branch , Mumbai	
		Chanakyapuri Branch, New Delhi	

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20.	BANK OF BARODA	Parliament Street (New Delhi) Main Branch (Chennai) CBB Branch (Bangalore) CBB Branch (Pune)	2001-2002
21.	BANK OF BARODA	CBB, Parliament Street (New Delhi) Rajaji Road Branch (Chennai) FortBranch (Mumbai)	2000-2001
22.	BANK OF BARODA	IBB, Parliament Street, (New Delhi) BhikajiCama Place (New Delhi) IBB Branch (Mumbai)	1999-2000
23.	UCO BANK	Nehru Place (New Delhi) IFB Branch (Calcutta) Main Branch (Calcutta)	1998-1999
24.	STATE BANK OF INDIA	Okhlaind. Estate, (New Delhi). Noida (U.P) Bhilwara (Rajasthan)	1997-1998
25.	STATE BANK OF INDIA	N.D.S.E (New Delhi) Lajpat Nagar, (New Delhi). Mayapuri, (New Delhi).	1996-1997
26.	STATE BANK OF INDIA	N.D.S.E., (New Delhi) SIB, FaridabadUdaipur (Rajasthan)	1995-1996
27.	STATE BANK OF INDIA	Okhla (New Delhi) Noida (U.P) SIB Faridabad.	1994-1995
28.	STATE BANK OF INDIA	ChandniChowk (Delhi) N.D.S.E., (New Delhi) Ghaziabad (U.P)	1993-1994
29.	UNION BANK OF INDIA	Amritsar (Punjab) Chandigarh MotiBagh (New Delhi)	1992-1993

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30.	UNION BANK OF INDIA	Moti Bagh (New Delhi)	1991-1992
		Okhla Indl Estate (New Delhi)	
31.	NEW BANK OF INDIA	Paharganj (New Delhi)	1990-1991
		Safdarjung Enclave (New Delhi)	
		Overseas (Mumbai)	
32.	BANK OF INDIA	New Delhi Indl. Finance (N. Delhi)	1989-1990
		Bahadur Shah ZafarMarg (N. Delhi)	
		Khan Market (New Delhi)	
33.	BANK OF INDIA	New DelhiIndl.Finance (N.Delhi)	1988-1989
		Parliament Street (New Delhi)	
		Lajpat Nagar (New Delhi)	
34.	NEW BANK OF INDIA	Fort (Mumbai), Udaipur (Rajasthan)	
		Nehru Place (New Delhi), Naraina (New	1987-1988
		Delhi), Talwandi Madho (Punjab)	
		Hyderabad (A.P), L.C. Street, Chennai (T.N),	
		Malleshwaran (Karanataka)	
		Rly. Road, Ahmadabad	

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	S. K. MITTAL & CO.	ANNEXURE - E
	CHARTERED ACCOUNTANTS	
	STATUTORY AUDIT OF COOPERATIVE SOCIETIES CONDUCTED BY THE FI	RM
		Year of Audit
		2013-2014
1.	IFFCO LTD.	2012- 2013
		2011- 2012
		2010-2011
2.	KRISHAK BHARTI COOPERATIVE LIMITED [KRIBCO]	2012-2013
	[TAX AUDIT]	2011-2012
		2010-2011
		2009-2010
		2008-2009
		2000 2003
3.	NATIONAL TREE GROWERS CO-OPERATIVE FEDERATION LIMITED	2001-2002
J.	(ANAND, GUJRAT)	2001 2002
	(ANAND, GOMAT)	
4.	NATIONAL COOPERATIVE CONSUMERS FEDERATION OF INDIA LTD.	31.03.1991
4.	NATIONAL COOPERATIVE CONSOINERS FEDERATION OF INDIA LID.	31.03.1990
		31.03.1989
5.	GOVT. SERVANTS CO-OPERATIVE HOUSE BUILDING SOCIETY LTD.	2002-2003
J.	GOVI. SERVANTS CO-OF ERATIVE HOUSE BUILDING SOCIETY ETD.	2001-2002
6.	ENGINEERS INDIA COOP. G/H SOCIETY LTD.	1995-1996
0.	ENGINEERS INDIA COOF. G/IT SOCIETT ETD.	1993-1990
7.	NEW SUBHASH COOP. G/H SOCIETY LTD.	1002 1004
/.	NEW SUBHASH COUP. G/H SUCIETY LTD.	1993-1994
	DADVAVADANIVILIAD C/LLITD	1002 1002
8.	PARYAVARAN VIHAR G/H LTD.	1992-1993
9.	DEFENCE COOP. G/H SOCIETY LTD.	1992-1994
10.	JAIN COOP. BANK LTD.	31.03.1992
11.	DELHI COOP. HOUSING SOCIETY LTD.	30.03.1990
12.	KANGRA COOP. BANK LTD.	1988-1989
13.	HANS BHAWAN FRIENDS COOP. G/H SOCIETY LTD.	1987-1988
14.	ESIC EMP. COOP. T/C SOCIETY LTD.	1984-1985
15.	CAG EMP. COOP. T/C SOCIETY LTD.	1984-1985

	16.	HINDUSTAN LEVER EMP. COOP. T/C SOCIETY LTD.	1984-1985
	17.	ARMY BASE WORKSHOP EMP. COOP. T/C SOCIETY LTD.	1984-1985
	18.	A.F.M.S.D. COOP. T/C SOCIETY LTD.	1984-1985
	19.	NAVAN H. Q. U. T/C SOCIETY LTD.	1984-1985
	20.	DESH BANDHU COOP. G/H SOCIETY LTD.	1983-1994
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**ANNEXURE - F** 

### S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

#### **RISK BASED AUDIT CONDUCTED BY THE FIRM**

	ING VYSYA BANK LTD.	PERIOD OF AUDIT
1.	RBA – Lucknow	31.05.2008 to 31.07.2009
2.	RBA – Jalandhar	31.12.2007 to 30.06.2009
3.	RBA – Jodhpur	31.07.2007 to 31.05.2009
4.	RBA – Agra	09.07.2007 to 22.05.2009
5.	RBA – Alwar	23.04.2007 to 31.10.2008
6.	RBA – Chandigarh	31.08.2007 to 30.09.2008
7.	RBA – ChandniChowk	07.10.2007 to 30.09.2008
8.	RBA – Gurgaon	01.06.2007 to 31.08.2008
9.	RBA – Jaipur	01.06.2005 to 16.06.2008
10.	RBA – Jaipur Extension	29.06.2006 to 16.06.2008
11.	RBA – Karol Bagh	01.11.2007 to 30.11.2008
12.	RBA – Kirti Nagar	11.06.2006 to 30.06.2008
13.	RBA – PanchsheelPark	01.09.2006 to 31.07.2008
14.	RBA – West Patel Nagar	10.10.2005 to 05.05.2008

**ANNEXURE - G** 

### S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

#### **CONSULTANCY SERVICES**

#### Name of the Client

- 1. The firm has been Tax Consultants to Power Grid Corporation Ltd. from 1993 to 1997.
- 2. The firm has been Tax Consultants to Indian Airlines Ltd. from 1998 to 2001
- 3. Consultants to Economic Offences Wing, NCT, Delhi from January 1999 to 2002 to assists EOC to enable them to finalise the reports in respect of the frauds committed by the NBFCs.
- 4. The firm is rendering services tax consultancy to a number of clients. The scope of work includes preparation of services tax returns, advisory services, Cenvat Credit availment, representation services with various authorities. The major clients of the firm are:
  - D.D. Industries Ltd.
  - Corbus India Pvt. Ltd.
  - Bajaj Mechanicals (P) Ltd.
  - East West Assist TPA (P) Ltd.

The firm has tie up with eminent lawyers at Delhi for representation on excise & service tax matters.

**ANNEXURE - H** 

### S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

### SPECIAL AUDIT U/S 142(2A) OF THE INCOME TAX ACT, 1961

	Name of the Client	Year of Audit
1.	TINA AGRO INDUSTRIES LIMITED	2005-2006
2.	VIC ENTERPRISES PVT. LTD.	2005-2006
3.	DELHI DEVELOPMENT OF AUTHORITY	2003-2004 2004-2005
4.	SATNAM OVERSES LTD.  201, VIPPS CENTRE,  2, COMMUNITY COMPLEX,  MASJID MOTH, G. KII,  NEW DELHI - 110048	1997-1998 2002-2003
5.	PHI SEEDS INDIA LIMITED B-4, GREATER KAILASH ENCLAVE PART-II NEW DELHI	2000-2001 1999-2000 1998-1999 1997-1998 1996-1997
6.	<b>M/S. VIGNETTE INDIA PRIVATE LIMITED</b> F-40, N. D. S.E. PART-I NEW DELHI	2000-2001

**ANNEXURE - I** 

### S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

### SOME OF THE IMPORTANT INTERNAL AUDITS OF PSU'S CONDUCTED BY THE FIRM

		Year of Audit
1.	NTPC Limited:	2022-23
	UNIFIED EMPLOYEE SERVICES CENTRE (DADRI) & CPT	
	(EOC) Group	
2.	NATIONAL PENSION TRUST (NPS)	2021-22
_		
3.	NTPC VIDYUT VYAPARV NIGAM LIMITED	2021-22
4.	HINDUSTAN URVARAK & RASAYAN LIMITED	2020-21
	(A Joint Venture of NTPC, CIL, IOCL, FCIL & HFCL)	
5.	ARAVALI POWER COMPANY PRIVATE LIMITED	2020-21
	(A JOINT VENTURE OF NTPC, HPGCL & IPGCL)	
6	PFC CONSULTING LTD.	2017-18
b	PPC CONSOLTING LTD.	2017-18
		2015-17
		2013-10
		2014-13
		2013 14
7.	J J IMPEX DELHI PRIVATE LTD,	2017-18
	(100% SUBSIDIARY OF MARUTI SUZUKI LIMITED)	2016-17
		2015-16
		2014-15
8.	NHPC LTD. [PLANT IN J & K]	2011- 12
	[PLANT IN HIMACHAL]	2010-11
9.	NATIONAL FERTILIZERS LTD.	2011- 12
9.	[CMO & CORPORATE OFFICE]	2011- 12
	[CINO & CONFORMIC OFFICE]	2009-10
		2008-09
		_300 03
10.	NATIONAL THERMAL POWER CORPORATION LTD.	2006-07
	[KORBA SUPER THERMAL POWER STATION (KSTPS)]	
11.	NATIONAL THERMAL POWER CORPORATION LTD.	2005-06
	[NATIONAL CAPITAL POWER STATION, DADRI]	

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	Email: <u>skmittaica@yan</u>	oo.co.in , skmittalco@yahoo.com
12.	NATIONAL THERMAL POWER CORPORATION LTD. [VIDHYACHAL UNIT]	2004-05
13.	BHARAT SANCHAR NIGAM LIMITED	
	JAMMU	2000-01
	AMBALA	2000-01
	DEHRADUN	2000-01
14.	AIRLINE ALLIED SERVICES LTD.	1997-98
	(A SUBSIDIARY COMPANY OF INDIAN AIRLINES LTD.)	1996-97
15.	NATIONAL FERTILIZERS LTD.	1997-98
	VIJAIPUR UNIT (GUNA)	1995-96
		1994-95
		1993-94
16.	CANBANK FINANCIAL SERVICES LTD.	1997-98
		1996-97
		1995-96
17.	CONDUCTED CONCURRENT AUDIT OF BROKING	1996-97
	DIVISION OF CANBANK FINANCIAL SERVICES LTD., NEW DELHI	1995-96
18.	NTPC	
	KAWAS UNIT	1995-96
	VINDHYACHAL UNIT	1994-95
	RIHAND UNIT	1993-94
19.	CONDUCTED INTERNAL AUDIT OF SUGAR INDUSTRY & TEXTILE INDUSTRY FINANCED BY IFCI LTD.	
20.	CONDUCTED MANAGEMENT/ INTERNAL AUDIT OF PROJECT ASSISTED BY UNITED NATIONS DEVELOPMENT PROGRAMME IN VARIOUS STATES OF THE COUNTRY	2011 & 2012

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#### **ANNEXURE - Ia**

## S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

# RECENT IMPORTANT INTERNAL AUDITS IN PRIVATE SECTOR CONDUCTED BY THE FIRM

J J IMPEX DELHI PRIVATE LTD, (100% SUBSIDIARY OF MARUTI SUZUKI LIMITED) 2017-18 (IN HAND) 2016-17 2015-16 2014-15

**Year of Audit** 

#### **ANNEXURE - J**

# S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

#### **CONCURRENT AUDIT OF BRANCHES OF THE BANKS**

	Name of the Bank	<u>Branch</u>	Year of Audit
1.	Punjab & Sindh Bank	Dwarka Sector 6 (D0722)	01.07.2024 in hand
2.	IDBI Bank	Nehru Enclave – Kalkaji (Sol – 830)	01.04.2024 in hand
3.	Bank of India	Khan Market Branch , Delhi	01.07.2020 to
			30.06.2023
4.	UCO Bank	Rohini, Delhi	01.10.2020 to
			30.09.2023
5.	Punjab National Bank	Batra Hospital, Delhi	01.07.2019 to
			30.08.2021
6.	Union Bank of India	Moti Bagh, New Delhi	2018-19
			2017-18

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7.	Dena Bank	Karol Bagh, New Delhi	2017-18
8.	Axis Bank	CBB, New Delhi	2017-18
			2016-17
			2015-16
9.	Canara Bank	Hauz Khas	2016-17
10.	Corporation Bank	South Extension Part I	2017-18 in Hand
11.	ICICI Bank	HauzKhas	2017-18 in Hand
12.	ICICI Bank	Sadar Bazar	2017-18 in Hand
13.	ICICI Bank	Sector 50, Noida	2017-18 in Hand
14.	ICICI Bank	Green Park	2016-17
15.	SIDBI	New Delhi	October 2014 Onwards
16.	Reserve Bank ofIndia	Parliament Street, New Delhi	01.07.2002 to 30.09.2005
17.	Central Bank of India	ShahbadMohd. Pur Branch	01.03.2012 to 31.03.2014
18.	ING VYSYA BANK (Kotak Mahindra)	Connaught Place Branch	01.04 2013 to 31.05.2016
19.	Canara Bank	HauzKhas, New Delhi	01.07.2016onward
20.	Oriental Bank of Commerce	MSME Cluster, Connaught Place, New Delhi	01.07.2016 onward
21.	Oriental Bank of Commerce	Nehru Place, New Delhi	01.10.2012 to 30.09.2015

		Email: <u>skmittalca@yahoo.co.in</u> ,	Skiiittaico@yaiioo.com
22.	South Indian Bank	VasantKunj, New Delhi	July 2010 to
			30.06.2011
23.	ING Vysya Bank Ltd.	Consumer Finance Division New Delhi	April 2010 to
	, ,		31.03.2013
24.	ING Vysya Bank Ltd.	RDIO Unit, Noida	April 2012to
	, ,	,	31.03.2014
25.	ING Vysya Bank Ltd.	Karol Bagh, New Delhi	April 2010 to
25.			31.03.2013
			31.03.2013
26.	ING Vysya Bank Ltd.	Faridabad	April 2011to
20.	into vysya bank Eta.	Tanadada	31.03.2013
27.	Federal Bank Ltd.	Nehru Place, New Delhi	
21.	Federal Balik Ltd.	Neilla Place, New Dellii	Aug 2009 to 01.03.2012
			01.03.2012
20	AVIC D I. I. I	DIF Comment De Hanne	04.04.2000.1
28.	AXIS Bank Ltd.	DLF Gurgaon Br. Haryana	01.01.2008 to
•			31.03.2011
29.	AXIS Bank Ltd.	Sector-16, Noida Branch,	01.01.2007 to
			31.03.2010
30.	AXIS Bank Ltd.	Barakhamba Road, New Delhi	01.04.2006 to
			31.05.2009
31.	ICICI Bank Ltd.	Greater Kaialsh – I, New Delhi	01.06.2009 to
			31.03.2011
32.	ICICI Bank Ltd.	Nehru Place, New Delhi	01.09.2008 to
			31.03.2010
33.	ICICI Bank Ltd.	Faridabad, Haryana	01.10.2008 to
			31.03.2010
34.	ICICI Bank Ltd.	New Friends Colony, New Delhi	01.04.2007 to
5		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	31.03.2009
35.	ING Vysya Bank Ltd.	Noida Branch	April 2009 to
33.	into tysya bank Eta.	Troida Branen	31.03.2009
			31.03.2003
36.	ING Vysya Bank Ltd.	RCC Unit –Delhi	April 2009 to
30.	IIVO VYSYA DAIIK LLU.	NCC OHIT -Delili	31.03.2009
			31.03.2009
27	Doubt of Doubt-	Nohau Caeund Feet de la	04.04.3000 ±
37.	Bank of Baroda	Nehru Ground Faridabad	01.04.2008 to
			30.04.2009

		Email : <u>skmittalca@yahoo.co.i</u>	n , <u>skmittalco@yahoo.com</u>
38.	IDBI Bank	Regional Processing Unit-Delhi	01.07.2007 to
			30.09.2009
39.	ING Vysya Bank Ltd.	Private Banking	June 2008 to March
			2009
40.	ICICI Bank Ltd.	Karol Bagh, New Delhi	01.12.2006 to
			15.05.2008
41.	The South Indian Bank Ltd.	Greater Kailash, New Delhi	01.05.2005 to
			30.06.2008
42.	Oriental Bank of Commerce	Greater Kailash, New Delhi	01.10.2006 to
			30.09.2008
43.	ING Vysya Bank Ltd.	Cash Management Service	01.04.2007 to
		(CMS), New Delhi	31.03.2008
44.	ING Vysya Bank Ltd.	Connaught Place, New Delhi	01.04.2005 to
			31.03.2008
45.	ING Vysya Bank Ltd.	Retail–Regional Office, New Delhi	01.04.2004 to
	,,,,		30.03.2007
46.	ING Vysya Bank Ltd.	CAPU, New Delhi	01.04.2005 to
	,,,,	, , ,	30.03.2007
47.	Oriental Bank of Commerce	Kirti Nagar, New Delhi	01.10.2003 to
.,.			30.09.2005
48.	State Bank of Mysore	Karol Bagh, New Delhi	01.10.2001 to
	·		31.05.2003
49.	ICICI Bank Ltd.	Connaught Place, New Delhi	01.04.2001 to
		RajouriGarden, New Delhi	31.03.2002
			01.04.2001 to
			30.09.2001
50.	Bank of Madura Ltd.	Nehru Place, New Delhi	01.01.1997 to
			31.03.2001
51.	Union Bank of India	Service Branch, Paharganj, New Delhi	01.04.1999 to
			31.03.2001
52.	Union Bank of India	Paharganj Branch, New Delhi	01.07.1997 to
			31.03.1999

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53.	Bank of Baroda	Shakarpur Branch, Delhi	01.03.1999 to
		Darya Ganj Branch, Delhi	30.11.1999
			01.07.1997 to
			28.02.1999
54.	Bharat Overseas Bank Ltd.	Connaught Place, New Delhi	01.09.1997 to
		Greater Kailash, New Delhi	31.08.1998
			01.03.1995 to
			31.03.1996
55.	Andhra Bank	R. K. Puram, New Delhi	01.07.1997 to
			31.03.1998
56.	Central Bank of India	Sabzi Mandi, Delhi	01.03.1997 to
			28.02.1998
57.	Union Bank of India	Sunder Nagar, New Delhi	01.09.1994 to
			30.09.1996
58.	Canara Bank	H' Block, Connaught Place New Delhi	01.07.1993 to
			30.06.1995
		1	

**ANNEXURE - K** 

## S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

#### **SPECIAL ASSIGNMENTS**

- 1) Special Audit for TATA Teleservices Ltd. appointed by the Department of Telecommunication, New Delhi regarding sharing of revenue.
- 2) CREDIT AUDIT ON BEHALF OF ING VYSYA BANK LTD.
  - Conducted 16 Credit Audits of Emerging Corporate Accounts
  - 35 Credit Audits of SME Accounts
- 3) SYSTEM AUDIT OF FOREX DESIGNATED BRANCHES OF **ING VYSYA BANK** LTD.
- 4) DUE DILLIGENCE IN RESPECT OF LOANS TAKEN OVER BY ING VYSYA BANK LTD.
- 5) AUDIT OF THREE WHEELER AUTO LOANS AND TWO WHEELER LOAN FOR ICICI BANK LTD.
- 6) Special GST Audit Special Audit u/s 66 of DGST Act 2017 of Registered Person.

**ANNEXURE - L** 

#### S. K. MITTAL & CO.

#### **CHARTERED ACCOUNTANTS**

#### **INFORMATION SYSTEM AUDIT OF BANK'S BRANCHES**

#### **CONDUCTED BY THE FIRM**

	Name of the Bank	<u>Branch</u>	Year of Audit
1.	Indian Overseas Bank	Janakpuri Branch, New Delhi	2009
		Nehru Place Branch, New Delhi	2009
2.	Indian Overseas Bank	Chandigarh Branch, Punjab	2008
		Daryaganj Branch, Delhi	2008
3.	Oriental Bank Of Commerce	Daulatabad, Haryana	2008
		Bhallabhgarh Branch, Haryana	2008
		Sihi Branch, Haryana	2008
4.	Indian Overseas Bank	Rajinder Nagar Branch,	2007
		New Delhi	
		Defence Branch, New Delhi	2007
5.	Indian Overseas Bank	Connaught Place Branch,	2006
		New Delhi	
		Lok Kala Manch Branch,	2006
		New Delhi	

ANNEXURE – M

# S. K. MITTAL & CO. CHARTERED ACCOUNTANTS

## INCOME & EXPENDITURE AUDIT OF BANK'S BRANCHES CONDUCTED BY THE FIRM

	Name of the Bank	<u>Branch</u>	Year of Audit
	INDIAN OVERSEAS BANK	Day and Dalle	2005 2006
1.	INDIAN OVERSEAS BANK	Daryaganj, Delhi Defence Colony, New Delhi	2005-2006
2.	PUNJAB NATIONAL BANK	Buttar, Moga	2002-2003
		Ghalkalan, Moga	2002-2003
		D. M. College, Moga	2002-2003
		New Grain Market, Muktsar	2002-2003
		Nanauta (Saharanpur)	2001-2002
		Titron (Saharanpur)	2001-2002
		Baroli (Saharanpur)	2001-2002
		TelheriBuzurg (Saharanpur)	2001-2002
		Basant Avenue (Asr))	2000-2001
3.	UNION BANK OF INDIA	Mathura (U.P)	2000-2001
4.	CORPORATION BANK	PalamVillage (New Delhi)	1998-1999
			1997-1998
5.	BANK OF INDIA	VishnuGarden (Delhi)	1996-1997

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6.	BANK OF MADURA LTD.	ChandniChowk (Delhi) Sadar	1995-1996
0.	BANK OF MADONA LTD.		
		Bazar (Delhi) ChandniChowk	1994-1995
		(Delhi)	1994-1995
7.	LINION DANK OF INDIA	Sunder Neger (New Delhi)	1002 1004
/.	UNION BANK OF INDIA	Sunder Nagar (New Delhi)	1993-1994
8.	BHARAT OVERSEAS BANK LTD.	Greater Kailash, (New Delhi)	1992-1993
9.	CENTRAL BANK OF INDIA	Gulmohar Park (New Delhi)	1992
J.	CENTRAL BANK OF INDIA	dumonal Fack (New Denn)	1332
10.	CENTRAL BANK OF INDIA	Badarpur (New Delhi)	1989
11.	PUNJAB & SIND BANK	Kukar Majar (Punjab)	1984
		nana. maja. (r anjaz)	
			100-
12.	NEW BANK OF INDIA	Kapurthala (Punjab)	1982
13.	PUNJAB NATIONAL BANK	Moti Bagh (New Delhi) Bareilly	1978
		(U.P)	1978
		,	

#### **ANNEXURE- N**

#### S. K. MITTAL & CO.

#### **CHARTERED ACCOUNTANTS**

#### STOCK AUDITS OF THE BORROWERS OF THE BANKS

Sl. No.	Name of the Borrower	Name of the Bank/Branch
1	COSCO INDIA LTD.	BANK OF INDIA
2	GURDIYAL & SONS	HSBC BANK
3	VINYLS PRODUCTS	HSBC BANK
4	AASTHA SURGIMED LTD.	HSBC BANK
5	CHAWLA IRON TRADERS PVT. LTD.	HSBC BANK
6	GE INTERNATIONAL	HSBC BANK
7	M IMPEX	HSBC BANK
8	DELHI DUTY FREE SERVICES PRIVATE LIMITED	ICICI BANK LTD
9	PMG AUTOMOBILES PVT. LTD	ICICI BANK LTD
10	WINTECH ENGINEERS PVT. LTD.	ICICI BANK LTD
11	Q NINE LOGISTICS PVT. LTD.	ICICI BANK LTD
12	PARASNATH ENTERPRISES	ICICI BANK LTD
13	KALPATARU AGROFORESTENTERPRISES PVT. LTD.	ICICI BANK LTD
14	MAPLE LOGISTICS PVT. LTD	ICICI BANK LTD
15	MAHARASHTRA FEEDS PVT. LTD	ICICI BANK LTD
16	INTARVO TECHNOLOGIES PVT. LTD	ICICI BANK LTD
17	FIBERFILL ENGINEERS PVT. LTD.	ICICI BANK LTD
18	SHREE NATH JI AGRO PRODUCTS P. LTD.	ICICI BANK LTD

Email: <u>skimitalca</u>	a@yahoo.co.in , skmittalco@yahoo.com
SHELKA MARKETING PVT. LTD	ICICI BANK LTD
FCML PROJECTS	ICICI BANK LTD
GRACURE PHARMACEUTICALS LTD.	ICICI BANK LTD
INDIAN TECHNOLOGICAL PRODUCTS PVT. LTD.	ICICI BANK LTD
JHS SVENDGAARD HYGINE PRODUCTS LTD.	ICICI BANK LTD
JHS SVENDGAARD LABORATORIES LTD.	ICICI BANK LTD
S M S EXPORTS	ICICI BANK LTD
SHREE GOPAL INDUSTRIES	ICICI BANK LTD
SIGMA PLASTIC INDUSTRIES	ICICI BANK LTD
Sun Polybag Pvt. Ltd.	ICICI BANK LTD
KOHINOOR FOODS LTD.	ORIENTAL BANK OF COMMERCE
L. T. FOODS LTD.	ORIENTAL BANK OF COMMERCE
PINKCITY LOGISTICS LTD	ICICI BANK LTD.
SUGAM PARIVAHAN LTD.	ICICI BANK LTD.
TRENCHLESS ENGINEERING SERVICES PVT. LTD.	ICICI BANK LTD.
SILVASSA PLAST	ORIENTAL BANK OF COMMERCE
REAL CONERGY PVT. LTD.	ORIENTAL BANK OF COMMERCE
TAXMANN PUBLICATIONS PVT. LTD.	ING VYSYA BANK LTD.
TAXMANN ALLIED SERVICES PVT. LTD	ING VYSYA BANK LTD.
NATURAL SLATE SANDSTONE PVT. LTD.	ING VYSYA BANK LTD.
GARIMA CASTING	ING VYSYA BANK LTD.
DEREWALA JEWELLERS INDUSTRIES PVT. LTD.	ING VYSYA BANK LTD.
	SHELKA MARKETING PVT. LTD  FCML PROJECTS  GRACURE PHARMACEUTICALS LTD.  INDIAN TECHNOLOGICAL PRODUCTS PVT. LTD.  JHS SVENDGAARD HYGINE PRODUCTS LTD.  JHS SVENDGAARD LABORATORIES LTD.  S M S EXPORTS  SHREE GOPAL INDUSTRIES  SIGMA PLASTIC INDUSTRIES  SUN POlybag Pvt. Ltd.  KOHINOOR FOODS LTD.  L. T. FOODS LTD.  PINKCITY LOGISTICS LTD  SUGAM PARIVAHAN LTD.  TRENCHLESS ENGINEERING SERVICES PVT. LTD.  SILVASSA PLAST  REAL CONERGY PVT. LTD.  TAXMANN PUBLICATIONS PVT. LTD.  TAXMANN ALLIED SERVICES PVT. LTD  NATURAL SLATE SANDSTONE PVT. LTD.

40	DJMC EXPORTS	ING VYSYA BANK LTD.
41	POOJA MINING & MARBLES PVT. LTD.	ING VYSYA BANK LTD.
42	UPPER CLASS FASHION LIMITED	ING VYSYA BANK LTD.
43	SUPRABHAT ELECTRICALS PVT. LTD.	ING VYSYA BANK LTD.
44	SUPRABHAT ASSOCIATES PVT. LTD.	ING VYSYA BANK LTD.
45	SUPER AGENCIES	ING VYSYA BANK LTD.
46	CHHABRA TRIPLE FIVE FASHION PVT. LTD.	ING VYSYA BANK LTD.
47	ORIENTAL CARBON AND CHEMICALS LIMITED	ICICI BANK LTD.
48	OZONE AYURVEDICS	ICICI BANK LTD.
49	OZONE PHARMACEUTICALS LTD.	ICICI BANK LTD.
50	PADMINI VNA MECHATRONICS PVT LTD.	ICICI BANK LTD.
51	PARABOLIC DRUGS LIMITED	ICICI BANK LTD.
52	PARAS CARGO CARRIERS PVT. LTD.	ICICI BANK LTD.
53	PODDAR GLOBAL LIMITED	ICICI BANK LTD.
54	PRAJA MECHANICALS PRIVATE LIMITED	ICICI BANK LTD.
55	PRECISION PIPES & PROFILES CO PVT. LTD.	ICICI BANK LTD.
56	PREMCHAND TARACHAND	ICICI BANK LTD.
57	QH TALBROS LIMITED	ICICI BANK LTD.
58	R. C. JEWELLERS (P) LTD	ICICI BANK LTD.
59	RAMLAXMAN SYNTHETICS PVT.LTD.	ICICI BANK LTD.
60	REVOLUTION CLOTHINGS PVT. LTD.	ICICI BANK LTD.
61	TRENCHLESS ENGINEERING SERVICES P. LTD.	ICICI BANK LTD.
62	SYNERGY NATURAL CARES	ICICI BANK LTD.
63	SVP INDUSTRIES LTD	ICICI BANK LTD.

64	SATNAM OVERSEAS LTD.	ORIENTAL BANK OF
		COMMERCE,
		NEHRU PLACE, NEW
		DELHI
65	THOMSONS OVERSEAS	SYNDICATE BANK
66	UNITED EXIM PRIVATE LIMITED	SYNDICATE BANK
67	AKASH INDUSTRIES	SYNDICATE BANK
68	ALPHA COMMUNICATION LIMITED	SYNDICATE BANK
69	CENTRAL ELECTRONICS	SYNDICATE BANK
70	CHURIWALA OVERSEAS PVT. LTD	SYNDICATE BANK
71	SEEDS & GRAINS INDIA PVT. LTD	SYNDICATE BANK
72	STANDARD CASTINGS P. LTD	SYNDICATE BANK
73	TINNA OVERSEAS LIMITED	SYNDICATE BANK
74	TRIDENT TECHLABS PVT. LTD	SYNDICATE BANK
75	UPPAL HOUSING PVT. LTD	SYNDICATE BANK
76	SARU INTERNATIONAL	SYNDICATE BANK
77	RAGHU PAPER MILLS LTD	SYNDICATE BANK
78	LUMAX INDUSTRIES LTD	SYNDICATE BANK
79	VICTOR FOODS INDIA) PVT. LTD	SYNDICATE BANK
80	WELDON CELLPLAST LTD	SYNDICATE BANK
81	J. K. INDUSTRIES LTD.	BANK OF INDIA
82	KOUTONS RETAIL INDIA LTD.	INDIAN OVERSEAS BANK,
		NEW DELHI
83	NENU HOLDING	SYNDICATE BANK
84	NENU HOLDING LTD.	SYNDICATE BANK

		SKMITTAICO@yanoo.com
85	SWATI GROWTH FUND LTD	ORIENTAL BANK OF
		COMMERCE,
86	MEGA INTERNATIONAL	ORIENTAL BANK OF
		COMMERCE,
87	DAILY TEJ PVT. LTD.	SYNDICATE BANK
88	INVENTION INDIA (EXPORTS) PVT. LTD.	SYNDICATE BANK
89	SARU INTERNATIONAL	SYNDICATE BANK
09	SARO INTERNATIONAL	STINDICATE BAINK
90	CONTINENTAL DEVICE INDIA LTD.	ING VYSYA BANK LTD.
91	CENTRAL ELECTRONICS LIMITED	SYNDICATE BANK
92	HY-LINK OVERSEAS (P) LTD.	SYNDICATE BANK
<i>,</i> <b>–</b>	111 21111 6 1 2112113 (1) 2121	
93	MACAWBER BEEKAY PRIVATE LIMITED	SYNDICATE BANK
94	CENTRAL ELECTRONICS LIMITED	SYNDICATE BANK
94	CENTRAL ELECTRONICS LIMITED	SYNDICATE BANK
95	DCM SHRIRAM INDUSTRIES LIMITED (DSW- CHEMICAL	ORIENTAL BANK OF
	DIVISION)	COMMERCE,
	<u> </u>	·
96	L T OVERSEAS LIMITED	ORIENTAL BANK OF
		COMMERCE
		NEHRU PLACE, NEW
		DELHI
	· · · · · · · · · · · · · · · · · · ·	

### **Ethical Standards and Independency**

**Section -8** 

### H. Ethical Standards and Independency: -

### **Code of Ethics:**

Code of Conduct emanates from our core values, vision and mission statements and intends to guide our employees and partners on what is expected from them while acting on behalf of the firm for the benefit of our clients and the larger community. It clearly defines the business principles to be followed by the leadership team and all our employees while conducting business.

The code of conduct policy is a publicly available document to be used by our employees, prospective employees, clients, suppliers, regulators and general public to understand our values and commitment when dealing with us.

The Code of Conduct policy applies to all partners, managers, employees, consultants, trainees and staff of S K Mittal & Co. and should be read, understood and implemented by them. In case any further information or clarification is required employees are directed to consult the leadership team of the firm.

The firm has defined Code of Conduct policy in place and the same is attached as Annex-5

### **Independence Policy:**

The firm has defined conflict of interest/ Independence policy in place and the same is attached as **Annex-5** 

### **Certifications and Accreditations**

Section -9

### I. Certifications and Accreditations: -

### **Professional Certifications:**

The details of the membership in different professional bodies and organizations are as below:

Name of Member/staff	Name of bodies/ organization	Annexure
Mr. Gaurav Mittal (FCA)	Diploma in Information System Audit (DISA) from ICAI and had the First Rank in North India	Annex-6
Mr. Gaurav Mittal (FCA)	Concurrent Audit of Banks certified	Annex-6
Ms. Shweta Goel (FCA)	Diploma in Information System Audit (DISA) from ICAI and had the First Rank in North India	Annex-6
Ms. Shweta Goel (FCA)	Diploma in Insurance and Risk Mangement (DIRM)	Annex-6
Ms. Shweta Goel (FCA)	International Financial Reporting Standards (IFRS)	Annex-6
Ms. Shweta Goel (FCA)	Insolvancy Professional	Annex-6
Mr. Gaurav Mittal (FCA)	Forensic Accounting and Fraud Detection (FAFD	Annex-6
Mr. S. Murthy (FCA)	Forensic Accounting and Fraud Detection (FAFD	Annex-6
Mr. Lokesh Khandelwal (FCA)	Forensic Accounting and Fraud Detection (FAFD	Annex-6

### **Certificates and Accreditations:**

PEER REVIEW CERTIFICATE	THE FIRM IS CURRENTLY EMPANELED WITH
Our firm holds valid and clean Peer Review Certification from the Institute of Chartered Accountants of India.	Comptroller & Auditor General of India (C&AG)
	Reserve Bank of India (RBI)
	Securities Exchange Board of India (SEBI)
	Income Tax department for Special Audits {u/s 142(2A)}
	Royal Audit Authority – Kingdom of Bhutan
	Telecom Regulatory Authority of India (TRAI)
	Audit Bureau of Circulation
	Quality Council of India (QCI)
QUALITY REVIEW CERTIFICATE	National Highways Authority of India (NHAI)
Our firm holds valid and clean Quality Review Certification from ICAI.	Life Insurance Corporation of India (LIC)
	Ministry of Information and Broadcasting, GOI
	Deutsche Gesellschaft fur International Zusammenarbeit (GIZ)
	Delhi GST Departmet for Specisl Audit
	Anti-Corruption Wing, Delhi Police
	Ministry of Home affairs, FCRA Wings
	Department of Telecommunication (DoT)

Some of the major empanelment are attached as **Annex-7** 

The firm is actively engaged in multi-disciplinary practice serving an extensive base of clients which range from large public sector undertakings, public limited companies and corporations to individuals, private companies and charitable organizations.

- The firm has engaged 12 full time Partner all are FCA's.
- The firm has employed 10 full time Chartered Accountants.
- The firm has 1 qualified Cost Accountants.
- The firm has **one qualified LLB**.
- One **Company Secretory** is associated with the firm.
- The firm has three Chartered Accountants having certificate of Forensic Accounting and Fraud Detection (FAFD).
- The firm has one Partner (Chartered Accounts) having Certificate of Concurrent Audit of Banks.
- The firm has two Chartered Accountants (Partner) qualified **Diploma of Information System Audit (DISA).**
- The firm has one Partner (Chartered Accounts) having Certificate of International Financial Reporting Standards (IFRS)
- The firm one Partner (Chartered Accounts) have formally undergone a training on Accounting Standards of Bhutan under the guidance of Royal Audit Authority Kingdom of Bhutan

Besides above, CA inter, CMA Inter and other Audit assistants close to 40 are employed by the firm.

# **Corporate Social Responsibility (CSR)**

**Section -10** 

## J. Corporate Social Responsibility (CSR): -

While formal CSR obligations do not apply to our firm, we are deeply committed to responsible business practices, ethical conduct, and actively supporting the communities we serve. Our firm regularly participates in initiatives that benefit the community, such as offering pro bono services, engaging in professional development for upcoming accountants, and promoting sustainability within our operations wherever possible.

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# **Awards and Recognition**

**Section -11** 

## K. Awards and Recognition:

Our firm is deeply committed to maintaining high standards of service excellence, integrity, and professionalism. We believe that the appreciation and trust we receive from our clients is, in itself, the greatest recognition we could achieve. This ongoing support reflects our dedication to quality and client satisfaction. We take pride in the credibility we've built through consistent, ethical practices and a client-centered approach, and we view every client's positive feedback as an honor. Our firm values the impact we make through exceptional service and community involvement, and we remain dedicated to upholding these principles as we support our clients and contribute to the accounting profession.

# **Contact Information**

**Section -12** 

### L. Contact Information:

### **Office Locations:**

#### **Address of Head Office:**

MITTAL HOUSE E-29, SOUTH EXTENSION PART-II NEW DELHI – 110049

**Telephone No.:** 011-26258517, 011-26255213,

**Mobile No.:** +91 9810750666, +91 9810002943

**Fax No.:** 011-26255204

Email ID: <u>skmittalca@yahoo.co.in</u>,

qaurav@skmittal.co.in

## **Key Contacts:**

#### **Details of Key Contacts:**

Mr. Gaurav Mittal (Partner), FCA; Mob No.- 9810750666

Mr. S. Murthy (Partner), FCA; Mob No.- 9811892964

Mr. K.S. Mittal (Partner), FCA; Mob No.- 9818652888

### Website and Social Media:

Link of the website: www.skmittal.co.in

# Why Choose Us

**Section -13** 

## M. Why Choose Us

Our Chartered Accountant (CA) firm typically has several unique selling propositions (USPs) that differentiate it from competitors. Here are some common USPs for our firm:

- 1. **Expertise and Qualifications**: Our team of CAs are highly trained professionals with rigorous education and certification, ensuring clients receive expert advice on financial matters.
- 2. **Comprehensive Services**: Our firms offer a wide range of services, including auditing, tax planning, consulting, and financial advisory, providing a one-stop solution for clients.
- 3. **Regulatory Knowledge**: Our professional team are well-versed in the latest laws and regulations, helping clients navigate complex compliance issues and avoid penalties.
- 4. **Personalized Solutions**: Our firms often focus on understanding their clients' unique needs, providing tailored financial strategies and solutions.
- 5. **Trust and Integrity**: The professional designation of a CA emphasizes ethical practices, fostering trust and long-term relationships with clients.
- 6. **Business Growth Support**: Our firms provide strategic insights that help businesses grow, optimize operations, and enhance profitability.
- 7. **Technology Integration**: Forward-thinking firms leverage technology for efficient service delivery, such as cloud accounting and financial analytics.
- 8. **Global Reach**: Our firms have international networks, enabling them to assist clients with cross-border transactions and global compliance.

#### **Brief of our Firm**

S. K. Mittal & Co., Chartered Accountants, was established in 1967 as a partnership firm. S. K. Mittal & Co., Chartered Accountants, was established in 1967. The firm is in operations for 57 years. We provide Assurance, Taxation and Advisory services. The firm offers an extensive range of services to domestic and international clients from large public sector undertakings, public limited companies and corporations to individuals, private companies and charitable organizations.

57 years in operations

12 partners all FCA's\*

10 CAS (Chartered Accountants) Almost 52

Permanent staff

Our multi-disciplinary and multi-linguistic team include MBAs, CISA, Engineers, CAIIBs, Cost Accountants, Company Secretaries, legal experts amongst others.

## Our Core Values

Our six core values define who we are.

Commitment: We are committed to service both within and outside the firm.

Efficiency: We constantly strive for efficiency in whatever we do and deliver effective solutions.

Passion: We work with our heart and mind to provide the best results.

Quality: We focus on all round satisfaction by delivering quality work.

Respect: We respect ourselves, others and our work.

Integrity: Above all, we act with honesty and integrity to uphold the truth.

# Our Mission

To help clients prosper by providing them with solutions to capitalize on business opportunities and overcome business challenges. We accomplish this by working closely with our clients and by drawing on our expertise in areas of taxation, assurance and accounting and business consulting.

# Our Vision

To best understand and satisfy client needs and to provide them with maximum value, services and expertise.

The Firm has substantial experience in Internal/ Statutory Audit working with the Central / State Government/ PSU/ Autonomous Bodies and other special assignments for **More than 5 decades.** 

The Firm has substantial experience in Internal/ Statutory Audit working with the PSU Company under Central/ state Govt., Central Autonomous Bodies, Bank, Financial Institution, NBFC's, Insurance Company, World Bank related projects, Government & Development/ Not- for- Profit Sectors, other special assignments for **More than 5 decades.** 

Our experience includes audits of REC Limited, National Housing Bank, LIC, Institute of Liver and Biliary Science (ILBS), NTPC, NHPC, Power Grid Corporation of India Limited, GAIL, SAIL, BSNL Limited, NFL, IFFCO Tokio General Insurance, RBI, SBI, BOB.

The Firm has rich financial capability during the past years. The firm has average turnover as per the past three years ₹ 5.60 crores.

The firm is actively engaged in multi-disciplinary practice serving an extensive base of clients which range from large public sector undertakings, public limited companies and corporations to individuals, private companies and charitable organizations.

- The firm has 12 full time partners all of whom are FCA's
- The firm has employed 10 full time Chartered Accountants.
- The firm has 1 qualified Cost Accountants.
- The firm has one qualified **LLB**.
- The firm has three Chartered Accountants having certificate of Forensic Accounting and Fraud Detection (FAFD).
- The firm has one Partner (Chartered Accounts) having Certificate of Concurrent Audit of Banks.
- The firm has two Chartered Accountants (Partner) qualified Diploma of Information System Audit (DISA).
- The firm has one Partner (Chartered Accounts) having Certificate of International Financial Reporting Standards (IFRS)

## **Experience in Bhutan:**

- ❖ The firm has also carried out Statutory Audit of three largest Bank of Kingdom of Bhutan. The name of the banks are:-
  - Bank of Bhutan
  - Bhutan Development Bank
  - Bhutan National Bank Limited
- **❖** The firm has also has experience for conducting the statutory and internal audit of the following companies in Bhutan:
  - Dungsam Cement Corporation Limited (DCCL), Bhutan
  - Druk Wang Alloys Limited, Bhutan

# **Term of Engagement**

**Section -14** 

## N. Term of engagement:

### **Engagement Process:**

Engaging with our firm typically involves several key steps to ensure a smooth and effective collaboration. Here's a general outline of the engagement process:

#### 1. Initial Consultation

Discuss your needs and understand the services offered.

Meet with the firm to outline your financial situation, goals, and any specific challenges.

#### 2. Proposal and Scope of Work:

Define the engagement terms.

The firm prepares a proposal detailing the services, timeline, fees, and expectations.

### 3. Agreement and Engagement Letter

Formalize the relationship.

Review and sign an engagement letter that outlines the scope, responsibilities, confidentiality, and payment terms.

#### 4. Information Gathering

Collect necessary documents and information.

Provide financial statements, tax returns, and other relevant data to the firm.

### 5. Analysis and Planning

Develop a tailored approach.

The firm analyzes your financial situation and creates a strategy for tax planning, audits, or other services.

#### 6. Implementation

Execute the agreed-upon plan.

The firm performs the necessary services, such as preparing tax returns, conducting audits, or providing advisory services.

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### 7. Ongoing Communication

Maintain transparency and address concerns.

Regular updates and meetings to discuss progress, answer questions, and adjust strategies as needed.

#### 8. Review and Feedback

Evaluate the effectiveness of the services.

After the engagement, assess the outcomes and provide feedback for improvement.

#### 9. Renewal or Termination

Decide on future engagements.

Discuss whether to renew the engagement, adjust the scope of work, or terminate the relationship.

This process may vary depending on the specific client and the services required, but following these steps can help ensure a successful partnership.

#### **Fee Structure:**

The fee structure for a Chartered Accountancy (CA) firm can vary based on several factors, including the services offered, the complexity of the work and the geographical location. Here's a general outline of common fee structures:

- ✓ Hourly Rates
- ✓ Fixed Fee
- ✓ Retainer Fee
- ✓ Project base fee
- ✓ Percentage of Revenue

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# **Conclusion**

Section -15

### O. Conclusion:

S. K. Mittal & Co., Chartered Accountants, was established in 1967. The firm is in operations for 57 years.

Based on our experience, i.e. more than 5 decades, it is respectfully submitted to kindly consider our firm for any professional assignments.

We will ensure that we live to the expectation of the Royal Audit Authority and carry out quality work which would not be fault finding but for improving the system and works for improving the organization.

Authorized Signature

Name and Title of Signatory Name of Firm Address Mr. Gaurav Mittal (Partner) S.K. Mittal & Co.

Mittal House, E-29, South Extension-II, New Delhi- 110 049

Email: skmittalca@yahoo.co.in,

gaurav@skmittal.co.in

L: 011- 2625 8517 M: +91 9810750666

## **Presence of Firm**

# **Head Office**

### **Mittal House**

E-29, South Extension,

Part- II, New Delhi- 110049 (India)

**Phone**: 09810750666

(011) 26258517,

(011) 41640694

Fax: (011) 26255204

Email: gaurav@skmittal.co.in,

skmittalca@yahoo.co.in

## **Branch Office**

Address: P- 34, Basement, South Extension,

Part- II, New Delhi- 110049 (India)