

Date: 30.10.2024

The Chairman
Audit Committee
Royal Audit Authority
P.O. Box: 191,
Kawangjansa,
Thimphu,
Bhutan

Reg: Empanelment of Royal Audit Authority Bhutan of M/s. Raj K Aggarwal & Associates LLP

Dear Sir,

Please refer your advertisement reference No- RAA/AC-01/2024-25/2977 dated 27.09.2024, Empanelment of Royal Audit Authority Bhutan period for 01.07.2025 to 30.06.2024.

Enclosed please find the following: -

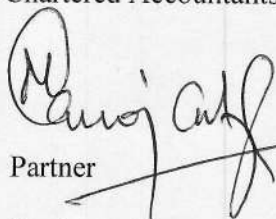
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Thanking You

For Raj K Aggarwal & Associates LLP
Chartered Accountants


Partner



Encl. as above

Schedule I: Information Fact Sheet

(For New Empanelment)

Name of the Firm:	M/s. RAJ K AGGARWAL & ASSOCIATES LLP
Address:	<p>Head Office: Plot No 5, 2nd Floor, BN Block West, Local Shopping Centre, Shalimar Bagh, North West Delhi, New Delhi -110088.</p> <p>Branch Office-1: 249C, First Floor, Udyog Vihar Phase-IV, Gurugram, Haryana-122015.</p> <p>Branch Office-2: Shop-20, Rachna Towers, Building No-7, Sector-III, HDIL Layout, Chikhal Dongare Village, Virar (W), Palghar, Thane, Mumbai, Maharastra-401303.</p> <p>Branch Office-3: R-188, 1st Floor, Nehru Enclave, Gomti Nagar, Lucknow, Uttar Pradesh-226010</p>
Year of Establishment:	1980 (25.07.1980)
Telephone No.: 011-41419973 & 011-27487547	Email address: ca.rajkagg@yahoo.com & manoj@carajkagg.com
Fax No.: 011-27487547	<p>Contact Person:</p> <p>➤ Manoj Kumar Aggarwal ((Designated Partner) Mob.: +91-9899481123</p> <p>➤ Anil Kumar Gupta ((Designated Partner) Mob.: +91-9810347772</p>
<p>Empanelment Others:</p> <ol style="list-style-type: none"> 1) Comptroller and Auditor General of India (C&AG) 2) Reserve Bank of India 3) Agency for Specialized Monitoring (ASM) by Indian Banking Association 4) Central Goods and Service Tax Act (CGST) 5) Delhi Goods and Service Tax Act (DGST) 6) Registrar of Newspapers for India (RNI) 	<p>Consultancy Works (Please tick)</p> <p>Management: ✓</p> <p>Tax: ✓</p> <p>Acts: ✓</p> <p>IT: ✓</p> <p>Accounting Manuals: ✓</p> <p>Other Manuals: ✓</p> <p>Project Appraisals: ✓</p>

Firm Profile: (Enclosed as per Annexure-II) B/Sheets (2024 and 2023): <u>Enclosed as per Annexure-A</u>		Others: (Specify) Knowledge & Expertise: • International Standards on Auditing (ISAs): Yes • International Financial Reporting Standards: Yes	
Constitution of Firm (Please tick) Partnership: ✓ Proprietorship: Others:			
General Information			
Staff Strength (Insert numbers)		Size of the Firm	Medium
Partners:	07	Size of Office	Medium
Chartered:	07	Affiliation with Int. Firms	No
Company Secretary:	02	Competency to conduct (Please tick)	
Non-Acct.:	20		
Others –	03	Financial Audit: ✓	Other Information: ✓
Support:	03	Proprietary Audit: ✓	Ongoing disciplinary action: NIL
Total	42	Compliance audit: ✓	
		Fraud Investigation: ✓	
		Evaluation of Internal Controls: ✓	
Other Information		• Litigation against firm • Peer Review • Special achievements/ recognition • International Affiliation	No Litigation against the firm The Firm is Peer Reviewed vide Certificate No.017216 effective from 07.06.2024. As Detailed in Point 11 in Schedule II – Firm Profile NIL



To be completed by RAA only

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

Remarks by Chairman (Audit Committee)

Remarks by Hon'ble Auditor General of Bhutan

Schedule II: Firm Profile

1. Firm Overview	
Introduction	<p>: M/s. Raj K Aggarwal & Associates LLP, formerly known as Raj K Aggarwal & Associates (Partnership firm) was founded by Late Raj Kumar Aggarwal on 25.07.1980. His vision since the inception was “to deliver quality services to the clients and setting a benchmark in the industry”. His vision about the organization is still the core of the firm and currently the firm is embracing itself in the industry by walking upon his footprints and being keen to provide excellent and quality services to its clients.</p> <p>The firm are having rich experience of Audits specially including Corporate Audits, Proprietorship Audits, Peer Review, Forensic Audits, Frauds Investigation, Management Audit and Consultancy in Taxation, Accounting, Business Planning, Financial Management, Management Information System and Investment & Port-folio Management. This integrated multi-disciplinary approach has enabled the firm to develop a good client base and other Tax and Legal experiences also the firm has been appointed by the Regulatory Bodies of India to conduct Special Assignments time to time.</p> <p>The firm are having rich experience of Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company including Statutory/ Internal Audit of Government & Private Sector Corporate for nearly 44 years.</p> <p>The firm has served as Statutory Central Auditor for India’s leading public sector banks namely Punjab National Bank, Union Bank of India & Indian Bank.</p> <p><u>Further, the firm’s brief profile is attached as per Annexure-B</u></p>
Founding and Establishment	<p>: M/s. Raj K Aggarwal & Associates LLP, formerly known as Raj K Aggarwal & Associates (Partnership firm) was founded by Late Raj Kumar Aggarwal on 25.07.1980.</p>

Business/Legal Structure	: <p>Raj K Aggarwal & Associates LLP is a Limited Liability Partnership firm formed under the Limited Liability Partnership Act-2008 with effect from 1st April 2023. Firm Registration Number as issued by Ministry of Corporate Affairs (MCA) is ACA-9008 <u>(Details as per Annexure-C attached).</u></p> <p>The Firm Registration Number issued by The Institute of Chartered Accountants of India (ICAI) is 002585N/N500417 <u>(Details as per Annexure-D attached).</u></p>
Location & Reach	: <p>Head Office: Plot No 5, 2nd Floor, BN Block West, Local Shopping Centre, Shalimar Bagh, North West Delhi, New Delhi -110088.</p> <p>Branch Office-1: 249C, First Floor, Udyog Vihar Phase-IV, Gurugram, Haryana-122015.</p> <p>Branch Office-2: Shop-20, Rachna Towers, Building No-7, Sector-III, HDIL Layout, Chikhal Dongare Village, Virar (W), Palghar, Thane, Mumbai, Maharashtra-401303.</p> <p>Branch Office-3: R-188, 1st Floor, Nehru Enclave, Gomti Nagar, Lucknow, Uttar Pradesh-226010</p>
2. Services Offered	
Audit and Assurance Services	: <p>The firm offers wide range of audit and assurance services including Corporate Audits, Proprietorship Audits, Peer Review, Forensic Audits, Frauds Investigation, Management Audit. This integrated multi-disciplinary approach has enabled the firm to develop a good client base and other Tax and Legal experiences also the firm has been appointed by the Regulatory Bodies of India to conduct Special Assignments time to time.</p> <p>The firm is having rich experience of Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company including Statutory/ Internal Audit of Government & Private Sector Corporate for nearly 44 years.</p> <p>The firm has served as Statutory Central Auditor for India's leading public sector banks namely Punjab National Bank, Union Bank of India & Indian Bank.</p> <p><u>Further, the firm's brief profile is attached as per Annexure-B</u></p>



Taxation Services	:	The Taxation services provided by the firm embellish the portfolio of the firm. The firm offers manifold services to its clients in Direct and Indirect Taxation domain including services like Tax Planning, Advisory, Consultancy, Transfer Pricing and other Tax Related Compliances, also the firm has started venturing itself in the field of International Taxation.
Advisory Services	:	Business Consulting, Financial Advisory, Due Diligence, Restructuring including Consolidation, Merger and Acquisitions has been the core of the firm since last multiple decades. The firm has been excelling in the industry in providing advisory services to its clients.
Specialized Services	:	<p>The firm provide diverse range of specialized services including Audit of Government & Private Sector Corporates, Proprietorship Audits, Peer Review, Forensic Audits, Frauds Investigation, Management Audit and Tax and Indirect Taxation Compliances, also the firm has been appointed by the Regulatory Bodies of India to conduct Special Assignments time to time.</p> <p>The firm is having rich experience of Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Agency for Special Monitoring (ASM) Audit of Public & Private Sector Banks/Insurance Companies.</p> <p>The firm has served as Statutory Central Auditor for India's leading public sector banks namely Punjab National Bank, Union Bank of India & Indian Bank.</p> <p>Our Specialized services also include IS Audits, Management Audits, Income and Expenditure Audits, Litigations and Claims, Valuation Services and Consultancy and Advisory in Healthcare, Banking, Real Estate, Pharma and Retail and Wholesale and other related industries.</p>
3. Industry Expertise		
Sector Specialization	:	<p>The firm has been providing commendable services in various industries and sectors since multitudinous decenniums including Financial, Manufacturing, Retail, Technology, Healthcare, Public Sector, Private Sector, Non-Profit Organizations, Energy, Consumable Staples, Industrial, Healthcare, Telecommunication and lot more.</p> <p>The firm has been well known for providing distinguished services and opinions that add to the value of the client in their industry.</p>



Relevant Experience	<p>: The firm's experience and expertise in financial services, & manufacturing Sector, top 05 clients details as under:</p> <p><u>Financial Services:</u></p> <ol style="list-style-type: none"> 1) Yes Capital India Private Limited (CIC registered with RBI) 2) ART Housing Finance India Limited 3) PNB Housing Finance Limited 4) White Rose Financial Private Limited 5) Morgan Credits Private Limited <p><u>Manufacturing Sector:</u></p> <ol style="list-style-type: none"> 1) Marc Laboratories Limited 2) Healer's Lab 3) Garg Foamtech Private Limited 4) Marc India Limited 5) Marc Life Sciences Sikkim
4. Team Composition & Key Personnel	
Leadership Team	<p>: <u>MANOJ KUMAR AGGARWAL, FCA, DISA (Key Partner)</u></p> <p>Manoj Kumar Aggarwal has completed his 3 years CA training from Ernst & Young (E & Y) one of the top 4 Auditing & Compliance of World in 2008 and joined the firm exclusively as partner since November 2008. He is having DISA Diploma, a specialized course of Computer System Audit from ICAI.</p> <p>He is having good knowledge and experience of audits specially including Corporate Audits, Proprietorship Audits, Peer Review, Forensic Audits, Frauds Investigation, Management Audit and Consultancy in Taxation, Accounting, Business Planning, Financial Management, Management Information System and Investment & Port-folio Management, Financial Accounting, Practical Application on AS and Ind-AS, Financial Audits, Revenue Audits, Statutory/ Internal Audit/ Compliance Audit of Multinational/ Big Corporate of Government & Private Sector Companies nearly 20 years.</p> <p>He also has done many assignments allotted by Comptroller & Auditor General of India (CAG) highlighting his experience, in various industries including Transportation and Logistics, Power Generations, Housing Finance, Electronics, Non-Banking Financial Companies and so on since 2008.</p>



Beyond the above he also rich experience in Banking industry appointed by Reserve Bank of India (RBI)/Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & Agency for Special Monitoring (ASM) Audit of Public & Private Sector of Banks/ Insurance Company for nearly 16 years.

ANIL KUMAR GUPTA, FCA (Key Partner)

Anil Kumar Gupta has joined the firm exclusively as partner since March 1982 and having rich experience in Financial modeling, Legal and Regulatory Compliance, Financial Accounting, Application on AS and Ind-AS, Financial Audits, Revenue Audits, Statutory/ Internal Audit/ Compliance Audit of Multinational/ Big Corporate of Government & Private Sector Companies, Statutory/ Internal Audit of Government & Private Sector Corporate,

He also has done many assignments allotted by Comptroller & Auditor General of India (CAG) highlighting his experience, in various industries including Transportation and Logistics, Power Generations, Housing Finance, Electronics, Non-Banking Financial Companies and so on.

Beyond the above he also rich experience in Banking industry appointed by Reserve Bank of India (RBI)/Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & Agency for Special Monitoring (ASM) Audit of Public & Private Sector of Banks/ Insurance Company

VIJAY MATHUR, FCA

Vijay Mathur has joined the firm exclusively as partner since July 1993 and having vast experience of Tax Planning, Tax Compliance, Litigations and Claims, Proprietorship Audits, Peer Review, Forensic Audits Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 30 years.

SUDHIR RANA, FCA

Sudhir Rana has joined the firm exclusively as partner since March 1996 and having rich experience and knowledge of handling Direct and Indirect Taxation Matters, Investment & Port-folio Management,



Financial Accounting, Practical Application on AS and Ind-AS, Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 28 years.

RAJNISH SHANKER MATHUR, FCA

Rajnish Shanker Mathur has joined the firm exclusively as partner since June 2024 and having rich experience of Management Audit and Consultancy in Taxation, Accounting, Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 35 years.

ABHISHEK JAIN, ACA

Abhishek Jain Qualified CA in May 2018 & has joined the firm exclusively as partner since 13.11.2021. He has having vast experience of Statutory/ Internal Audit of Government & Private Sector Corporate, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 06 years.

MAYANK MOHAN GUPTA ACA

Mayank Mohan Gupta Qualified CA in March 2022 & has joined the firm exclusively as partner since 15.06.2024. He has having vast experience in Statutory/ Internal Audit of Government & Private Sector Corporate Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 02 years. He is having Certificate Course on Concurrent Audit of Banks.

Brief Profile of Key Partner/Senior Manager/Audit Assistant, detail as per Annexure-E attached



Audit Team Structure	:	<p>Total Engagement Partner/Partners: 07 Total Audit Managers/Qualified CA: 07 Total Company Secretary: 02 Total Senior Auditor: 04 Total Junior Auditor/Trainee: 16 Total Supporting Staff: 06</p> <p><u>Total Audit Team Strength: 42</u></p> <p>Brief Profile of Engagement Partner/Audit Manager/Senior Auditor/Junior/Audit Assistant, <u>detail as per Annexure-E attached</u></p>
Professional Staff	:	<p>Total Audit Managers/Qualified CA: 07 Total Company Secretary: 02 Total Senior Auditor: 04 Total Junior Auditor/Trainee: 16 Total Supporting Staff: 06</p> <p><u>Total Professional/Supporting Staff: 35</u></p> <p>Brief Profile of Professional Staff (CA) /Audit Professional/Support Staff, <u>details as per Annexure-F attached</u></p>
Professional Development	:	<p>The firm has an inevitable approach towards professional development in this everchanging environment, we believe that continuous learning is the key to one's existence in the industry.</p> <p>The firm believe in attending Continuing Professional Education (CPE) by The Institute of Chartered Accountants of India for continuous post qualification learning and discussion about changes in industrial trends.</p> <p>The partners of the firm embark the same by setting an example in themselves by holding various post qualification degrees like Diploma in Information System Audit (DISA), Concurrent Audit Certifications and much more.</p>



5. Quality Assurance and Compliance		
Quality Control Framework	:	<p>The firm's quality control policies and procedures are framed in a way that the services performed by the firm are delivered in quality and excellent manner.</p> <p>The quality control procedures of the firm are as per the Standards of Quality Control and Standards on Auditing set by The Institute of Chartered Accountants of India and the special regulatory authorities like Securities Exchange Board of India (SEBI), Reserve Bank of India (RBI) and Comptroller and Auditor General (CAG) for meeting certain special requirements.</p> <p>The firm has been relying upon the same in rendering the services to its clients.</p>
Regulatory Compliance	:	<p>The firm has rigid belief of compliance with the Standards on Auditing stated by The Institute of Chartered Accountants of India and all other regulatory compliances.</p> <p>The firm believes in strict adherence to Standards of Quality Control to ensure proper quality in the task being performed along with International Standards on Auditing (ISA), Generally Accepted Auditing Standards (GAAS) and other applicable standards.</p>
External Peer Reviews	:	<p>The performance of the firm has been Peer Reviewed by The Institute of Chartered Accountants of India (ICAI) to ensure compliance with Technical, Professional and Ethical Standards as applicable and other regulatory requirements including proper maintenance of records. Initially the firm was peer reviewed in 2007 and latest Peer Review Certificate (Certificate No.017216) is held effective from 07.06.2024.</p> <p><u>Copy of the Latest Peer Review Certificate has been attached as per Annexure-G.</u></p>
6. Technology and Innovation		
Use of Technology	:	<p>Effectiveness and Efficiency are two core pillars for one's standing in the industry. We hold the belief that the work done effectively and efficiently is the work done and value addition. In the modern scenario technology plays a vital role to render enduring services, therefore we are fully equipped with latest and modern gadgets, renowned software's used in the industry including appropriate checks at multiple levels, to ensure that there is no work delay and resulting in task done effectively and efficiently.</p>



		<p>The brief of some of the Software used by the Firm are as under :-</p> <p>1) Computax - For Direct Tax Filings 2) Webtel - For In Direct Tax Filings 3) T – Hawk - For Office Administration/ Clients Work Flow Management</p>
Digital Transformation	:	<p>Technology available in the industry is changing ceaselessly, the rate of obsolescence in the technological aspect is alarming. Therefore, we ensure that firm should be digitally updated and the investments made in technological advancements pave the best results. With the rise of various analytical tools in the industry it has been applied to the operations of the firm to ensure effectiveness and efficiency of the task.</p>
7. Client Portfolio and References		
Client Base	:	<p>The firm has rich and diverse client base including clientage from all major industries some of the notable types of clientage include Corporates, Multinational Companies, Regulatory Authorities of India, Banking Industry, Non-Profit Organization, Public Sector Undertakings, and Government Agencies.</p>
Key Clients	:	<p>A separate disclosure has been attached herewith for our key clients.</p> <p>Details as per Annexure- H</p>
Client Testimonials or Case Studies	:	<p>A separate disclosure has been attached herewith for our client's testimonials.</p> <p>Details as per Annexure- I</p>
8. Ethical Standards and Independence		
Code of Ethics	:	<p>The firm is deeply committed to Code of Ethics issued by The Institute of Chartered Accountants of India (ICAI) and ensure that the key principles like integrity, objectivity, confidentiality, professional competence and professional conduct are duly followed.</p>
Independence Policy	:	<p>The firm's independence policies are framed in line with the laid guidelines by The Institute of Chartered Accountants of India. The independence policies of the firm are as per the rules stated by Scope of Work (SOP) defined by the appointment letter/engagement letter and we have followed the same.</p>



9. Certifications and Accreditations

Professional Certifications	:	<p>Certificate of Practice (COP) issued by The Institute of Chartered Accountants of India, for all 07 partners is attached as per Annexure-J</p> <p>Our Key Partner Mr. Manoj Kumar Aggarwal holds Diploma in Information System Audit (DISA) issued by The Institute of Chartered Accountants of India. Detail as per annexure attached-K</p> <p>Our one of the partner Mr. Mayank Mohan Gupta hold certification in Concurrent Audit issued by The Institute of Chartered Accountants of India. Details as per annexure attached-L</p> <p>Our 07 Qualified Professionals/Chartered Accountants Certificate of Membership (COM) is attached as per Annexure-M</p> <p>Our 02 Qualified Professionals/Company Secretary (CS) Certificate of Membership (COM) is attached as per Annexure-N</p>
Memberships	:	<p>The firm currently has 07 partners, details of the membership number and date of joining the firm has been disclosed in the table inserted below.</p> <p><u>Firm Certificate Issued by The Institute of Chartered Accountants of India (ICAI) attached as per Annexure-D</u></p>

S. No	NAME OF PARTNER	MEMBERSHIP NUMBER	YEAR	FCA/ACA
1	Manoj Kumar Aggarwal	511415	2008	FCA, DISA
2	Anil Kumar Gupta	81515	1982	FCA
3	Sudhir Rana	85911	1996	FCA
4	Vijay Mathur	90384	1993	FCA
5	Rajnish Shanker Mathur	082591	1982	FCA
6	Abhishek Jain	550661	2021	ACA
7	Mayank Mohan Gupta	566256	2022	ACA

10. Corporate Social Responsibility (CSR)

CSR Initiatives	:	Not Applicable for our firm
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11. Awards and Recognition

Awards and Honors

: Our Firm, Raj K Aggarwal & Associates LLP has been recognized as a Prestigious, experienced firm, basis which SPECIAL ECONOMIC VALUE ASSIGNMENTS have been assigned to the firm as under, which reflects the Hon our received by the firm.

Few Instances of Special Economic Value Assignments awarded and concluded by the firm are as under :-

A. Appointed by the **Delhi Goods and Service Tax Department** to conduct the Special GST Audit for the following assessee for the FY 2017-18 and FY 2022-23,

- Win Medicare Limited
- Air Charter Services Limited
- Hyundai Rotem
- MGF Developments Limited

B. Appointed by **RESERVE BANK OF INDIA** for consolidation and ascertainment of Non-Performing Assets (NPA) of New Bank of India as on 04-09-1993 (i.e.) the date of merger of New Bank of India with Punjab National Bank, along with consolidation of 600 Branches of New Bank of India, a Nationalized Bank.

C. Appointed by **RESERVE BANK OF INDIA** in December, 1997 to conduct the Special Audit of Five Non-Banking Financial Companies (NBFC) namely, Motor & General Finance Ltd, MGF (INDIA) Ltd, Autoriders Finance Company Ltd, Tirupati Service Ltd and Libra Leasing Ltd under section 45-MA (3) of the RBI (Amendment) Act, 1997 and again in 1999 appointed for DCM Financial Services Ltd.

D. Appointed by **SECURITY & EXCHANGE BOARD OF INDIA (SEBI)** for Special Audit for verification of transactions of M/s PACL India Ltd under the directions of Hon'ble Delhi High Court in 1999.

E. Appointed by **SECURITY & EXCHANGE BOARD OF INDIA (SEBI)** for Special Inspection of Entire fund of ALLIANCE CAPITAL MUTUAL FUND BOMBAY for the years 1998-99, 1999-2000 and upto March 2002.



12. Contact Information	
Office Locations	<p>: The firm is headquartered at Plot No 5, 2nd Floor, BN Block West, Local Shopping Centre, Shalimar Bagh, North West Delhi, New Delhi -110088, including its 03 branch offices in Western and Northern parts of the country, details of the same are mentioned below:</p> <p>Branch Office-1: 249C, First Floor, Udyog Vihar Phase-IV, Gurugram, Haryana-122015.</p> <p>Branch Office-2: Shop-20, Rachna Towers, Building No-7, Sector-III, HDIL Layout, Chikhal Dongare Village, Virar (W), Palghar, Thane, Mumbai, Maharastra-401303.</p> <p>Branch Office-3: R-188, 1st Floor, Nehru Enclave, Gomti Nagar, Lucknow, Uttar Pradesh-226010.</p> <p><u>Further, contact detail and other firm details as per Annexure-B attached</u></p>
Key Contacts	<p>: Manoj Kumar Aggarwal (Designated Partner), one can reach him out by emailing on manoj@carajkagg.com including his LinkedIn profile named by CA Manoj Kumar Aggarwal also one can contact him by calling upon his contact no. +91-9899481123</p> <p>Anil Kumar Gupta (Designated Partner), one can reach him out by emailing on ca.rajkagg@yahoo.com also contact him by calling upon his contact no. +91-9810347772</p>
Website and Social Media	<p>: To reach us in this digital era one can find our presence on internet through our website www.carajkagg.com and other social media handles like LinkedIn and other related apps with our name.</p>
13. Why Choose Us	
Unique Selling Proposition (USP)	<p>: In addition to providing quality services, we excel in the industry because of our Unique Selling Proposition (USP) briefly:</p> <ul style="list-style-type: none"> • Personalized Service • Expertise in Niche Areas • Technology-Driven Solutions • Proactive Advice • Strong Client Relationships • Commitment to Ethical Standards • Comprehensive Services • Continuous Learning



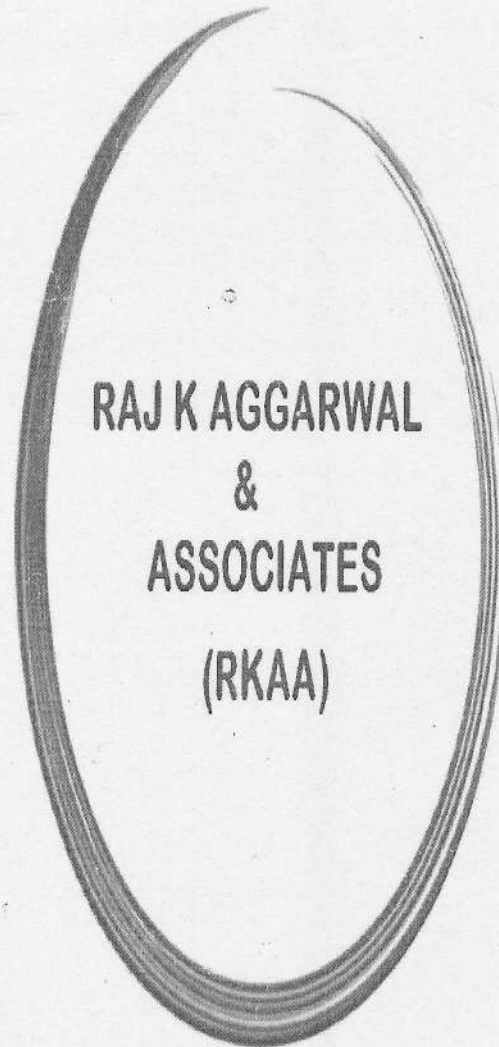
14. Terms of Engagement		
Engagement Process	:	Engagement Process Letter – Brief to be Given
Fee Structure	:	The firm has a strict compliance with the Minimum Recommended Scale of Fees as prescribed by ICAI, and follows the same with respect to its Fee Structure, <u>details as per Annexure-N attached</u>
15. Conclusion		
Call to Action	:	The firm's Call to Action is based on the Unique Selling Proposition as mentioned in Point 13 above, which evidences the reasons for the Potential Clients to contact the firm for various professional services.

Place: Delhi
Date: 30.10.2024

For Raj K Aggarwal & Associates LLP
Chartered Accountants



[Handwritten Signature]
Partner/Authorised Signatory



PARTICULARS OF OUR FIRM

1.	Name of the firm	:	RAJ K. AGGARWAL & ASSOCIATES LLP <i>(Formerly Known as M/s. Raj K. Aggarwal & Associates till 31-03-2021)</i>	
2.	Address of the firm Head Office	:	Head Office: Plot No 5, 2 nd Floor, BN Block West, Local Shopping Centre, Shalimar Bagh, North West Delhi, New Delhi -110088. Branch Office-1: 249C, First Floor, Udyog Vihar Phase-IV, Gurugram, Haryana-122015. Branch Office-2: Shop-20, Rachna Towers, Building No-7, Sector-III, HDIL Layout, Chikhal Dongare Village, Virar (W), Palghar, Thane, Mumbai, Maharastra-401303. Branch Office-3: R-188, 1 st Floor, Nehru Enclave, Gomti Nagar, Lucknow, Uttar Pradesh-226010	
3.	Mobile/ Telephones No.	:	9899481123 011-41419973 & 011-27487547,	
4.	E-mail ID	:	ca.rajkagg@yahoo.com	
5.	Date of Establishment	:	25-07-1980	
6.	Constitution	:	LLP	
7.	Details of Registration No with: -			
	R B I Panel Number (UCN)	:	101479 (Category I)	
	CA Institute Registration No.	:	002585N/N500417	
	IDBI Mumbai Registration	:	PFD 53/806/EMP/13	
	CAG Panel No.	:	DE0455	
	MEF Panel No.	:	MEF116111	
	GST Number	:	07AABFR4843B1ZJ	
	PAN Number	:	AABFR4843B	
	TAN Number	:	DELR28011E	
8.	DETAILS OF PARTNERS: -			
S. No	NAME OF PARTNER	MEMBERSHIP NUMBER	YEAR	FCA/ACA
1	MANOJ KUMAR AGGARWAL	511415	2008	FCA, DISA
2	ANIL KUMAR GUPTA	81515	1982	FCA
3	SUDHIR RANA	85911	1996	FCA
4	VIJAY MATHUR	90384	1993	FCA
5	RAJNISH SHANKER MATHUR	082591	1982	FCA
6	ABHISHEK JAIN	550661	2021	ACA
7	MAYANK MOHAN GUPTA	566256	2022	ACA



9. (a) Partners with CISA/DISA* Qualification : Membership No.

Manoj Kumar Aggarwal

511415

*DISA: DISA is the Post Qualification Course in "Information Systems Audit" of the Institute of Chartered Accountants of India (The Firm is therefore eligible to conduct Information Systems Audit). All the above Partners are exclusively engaged with the firm.

(b) Certificate Course on Concurrent Audit of Banks

Mayank Mohan Gupta

566256

10. Number of Employed Staff

i. Qualified CA - 07

ii. CS, Semi-Qualified & Articled Clerks- 35

11 AUDIT EXPERIENCE

(A) CENTRAL STATUTORY AUDITOR

Indian Bank	02 Years
Union Bank of India	04 Years
Punjab National Bank	04 Years

(B) CENTRAL STATUTORY AUDITOR (SPECIAL AUDIT)

New Bank of India, Head Office and Branches with consolidation	1993-94
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(C) STATUTORY AUDITOR (BRANCH)

Punjab National Bank	08 Years
Union Bank of India	05 Years
Bank of India	04 Years
State Bank of India	04 Years
New Bank of India	01 Year

(D) CONCURRENT AUDITOR (BRANCH)

Punjab National Bank	20 Years
Bank of Baroda	20 Years
Union Bank of India	20 Years
Bank of India	20 Years
Central Bank of India	20 Years
Federal Bank Ltd.	20 Years
Indian Overseas Bank	20 Years
Saraswat Co-Operative Bank Ltd	15 Years
Oriental Bank of Commerce	15 Years
United Bank of India	15 Years
Corporation Bank	15 Years



Syndicate Bank	15 Years
Vijaya Bank	10 Years
Dena Bank	10 Years
Andhra Bank	10 Years
The Jammu & Kashmir Bank Ltd.	10 Years
Karur Vysya Bank	06 Years
Karnataka Bank Ltd	06 Years
Yes Bank Ltd.	06 Years
IDBI Bank Limited	05 Years
Punjab & Sind Bank	05 Years
Axis Bank Limited (CMC New Delhi)	03 Years

(E) Management Audits

Lord Krishna Bank	2000-02
Head Office & Divisions	

(F) INFORMATION SYSTEM (IS) AUDIT OF BRANCHES

(a) United Bank of India	05 Years
(b) Punjab & Sind Bank	05 Years
(c) Saraswat Co-Operative Bank Ltd	05 Years
(d) Oriental Bank of Commerce	05 Years

(G) STOCK AUDITS

Punjab National Bank	20 Years
Union Bank of India	20 Years
State Bank of India	20 Years
Canara Bank	20 Years
Bank of Baroda	20 Years
Bank of Maharashtra	20 Years
Bank of India	15 Years
Indian Overseas Bank	15 Years
Oriental Bank of Commerce	15 Years
Syndicate Bank	15 Years
Corporation Bank	15 Years
Dena Bank	15 Years
Andhra Bank	10 Years
Karur Vysya Bank	10 Years
Vijaya Bank	10 Years
Central Bank of India	10 Years
Indian Bank	10 Years
UCO Bank	10 Years
Saraswat Co-Operative Bank Ltd	05 Years
Jammu & Kashmir Bank Ltd	05 Years
Yes Bank Ltd	03 Years

(G) AGENCIES FOR SPECIALISED MONITORING (ASM) AUDIT

HEMA Engineering Industries Ltd
MP Boarder Checkpost Development Company Ltd



Some of the Borrowers for which the Current Assets verification/ Stock Audit have been conducted mentioned below: -

- ❖ M/s Triveni Engineering & Industries Ltd
- ❖ M/s Satya Micro Capital Ltd
- ❖ M/s Shivalik Bimetal Control Ltd
- ❖ M/s Shivalaya Constructions Co Pvt Ltd
- ❖ M/s Ashnoor Textile Ltd
- ❖ M/s Cargo Motors (Delhi) Pvt Ltd
- ❖ M/s TV Today Network Ltd
- ❖ M/s Relaxo Footwears Limited
- ❖ M/s R.S. Infraprojects Pvt Ltd
- ❖ M/s Metallic Ferro Alloys LLP
- ❖ M/s GSJ Envo Ltd
- ❖ M/s Dev Bhumi Cold Chain Pvt Ltd
- ❖ M/s Al Dua Food Processing Pvt Ltd
- ❖ M/s Sukhbir Agro Energy Ltd
- ❖ M/s ECE Industries Ltd
- ❖ M/s Pasupati Weaving & Spinning Mills Ltd
- ❖ M/s Religare Securites Ltd
- ❖ M/s Afflatus International
- ❖ M/s Namo Alloys Pvt Ltd
- ❖ M/s Abhilasha Enterprises
- ❖ M/s Chemi Tech Engineers Pvt Ltd
- ❖ M/s D S Alloys Pvt Ltd
- ❖ M/s Food Corporation of India
- ❖ M/s Chambal Fertilizers & Chemicals Limited
- ❖ M/s J K Tyre & Industries Limited
- ❖ M/s Techno Fab Engineering Limited
- ❖ M/s S R Expotrim Limited
- ❖ M/s Eastern Industries Limited
- ❖ M/s Global Energy Food Industries Limited
- ❖ M/s Pearl Polymers Limited
- ❖ M/s Global Agro Corp Limited
- ❖ M/s Coxwell Domes Engineers Limited
- ❖ M/s Suvidha Engineers India Limited
- ❖ M/s Cord Cables Industries Limited
- ❖ M/s J S W Steel Ltd.
- ❖ M/s Millenium Appliances Ltd.
- ❖ M/s Bhushan Steel Ltd.
- ❖ M/s KEI Industries Limited
- ❖ M/s Rathi Super Steel Limited
- ❖ M/s Teracom Power Ltd.
- ❖ M/s Malwa Cotton Ltd.
- ❖ M/s Tayal Energy Ltd.



- ❖ M/s Applicom (India) Ltd
- ❖ M/s IND Swift Ltd
- ❖ M/s Cotton Care Export Pvt Ltd
- ❖ M/s Polar Industries Ltd
- ❖ M/s Vidyut Metalic Ltd
- ❖ M/s Oswal Knit India Ltd
- ❖ M/s Forbes Gokak Ltd
- ❖ M/s Amplicon India Limited
- ❖ M/s Ansal Properties & Industries Limited
- ❖ M/s T T India Limited
- ❖ M/s SIEL Limited
- ❖ M/s DCW Limited
- ❖ M/s Kesri Steel Limited
- ❖ M/s Sheena Texiles Limited
- ❖ M/s Varun Breweries Ltd (PEPSI)
- ❖ M/s Dalmia Industries Ltd
- ❖ M/s East India Weaving Ltd
- ❖ M/s Cherm Metalisers (P) Ltd
- ❖ M/s Hindustan Insecticides Ltd
- ❖ M/s Moral Overseas Limited
- ❖ M/s Usha International Ltd
- ❖ M/s Paras Rampuria Syn Ltd
- ❖ M/s Urvashi Enterprises Ltd

(H) INCOME & EXPENDITURE AUDITS

Punjab National Bank	06 Years
Punjab & Sind Bank	04 Years
Corporation Bank	05 Years
Oriental Bank of Commerce	06 Years

(I) INSPECTION AUDITS

Punjab National Bank	08 Years
Punjab & Sind Bank	06 Years
Oriental Bank of Commerce	08 Years
Dena Bank	03 Years

(J) INTRODUCTIN OF SYSTEM & PHYSICAL VERIFICATION OF FIXED ASSETS & SSF

Bank of Punjab Ltd (In 120 Branches & Offices)	2003 & 05
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12. LIFE INSURANCE CORPORATION OF INDIA

Statutory Audit of Divisional Audit Delhi with 17 Branches	2009-10 & 2010-11
Statutory Audit of Divisional Audit Karnal with 17 Branches	2008-09
Statutory Audit of Divisional Audit Bareilly with 21 Branches	2001 to 2004



13. BRIEF DETAILS OF OTHER SPECIAL ASSIGNMENTS CONDUCTED FOR BANKS

(A) F C N R AUDIT

Central Bank of India

(Full Bank including nearly 286 Branches)

1991 to 1995

- (B)** Appointed by **RESERVE BANK OF INDIA** for consolidation and ascertainment of Non-Performing Assets (NPA) of New Bank of India as on 04-09-1993 (i.e.) the date of merger of New Bank of India with Punjab National Bank, along with consolidation of 600 Branches of New Bank of India, a Nationalised Bank.
- (C)** Appointed by **RESERVE BANK OF INDIA** in December, 1997 to conduct the Special Audit of Five Non-Banking Financial Companies (NBFC) namely, Motor & General Finance Ltd, MGF (INDIA) Ltd, Autoriders Finance Company Ltd, Tirupati Service Ltd and Libra Leasing Ltd under section 45-MA (3) of the RBI (Amendment) Act, 1997 and again in 1999 appointed for DCM Financial Services Ltd.
- (D)** Appointed by **SECURITY & EXCHANGE BOARD OF INDIA (SEBI)** for Special Audit for verification of transactions of M/s PACL India Ltd under the directions of Hon'ble Delhi High Court in 1999.
- (E)** Appointed by **SECURITY & EXCHANGE BOARD OF INDIA (SEBI)** for Special inspection of entire fund of ALLIANCE CAPITAL MUTUAL FUND BOMBAY for the years 1998-99, 1999-2000 and upto March 2002.

14 GOVERNMENT DEPARTMENTS/PUBLIC SECTOR UNDERTAKINGS
(Appointment by C & AG)

(A)	Tuticorin Port Road Company Limited	2023-2024	Statutory Audit
(B)	PNB Housing Finance Limited	2012-2013	Statutory Audit
(C)	Hindustan Vegetable Corporation	2011-2012	Statutory Audit
(D)	Central Electronics Ltd.	2010-2011	Statutory Audit
(E)	Delhi Transco Ltd	2009-2010	Statutory Audit
(F)	Delhi Tourism & Transport Development Corp. Ltd	2006-2009	Statutory Audit
(G)	PNB Gilts Ltd	2002-2006	Statutory Audit
(H)	Mineral & Metal Corporation (MMTC) Northern Region	1999-2002	Statutory Audit
(I)	National Textile Corporation Head Office & Consolidation	1999-2002	Statutory Audit
(J)	Housing & Urban Development Corporation Ltd (HUDCO)	1996-1999	Statutory Audit
(K)	Bharat Heavy Electrical Ltd (BHEL) (Industrial Sector)	1991-1994	Statutory Audit
(L)	Food Corporation of India (FCI) (Regional Office Chandigarh)	1990-1993	Statutory Audit
(M)	Delhi State Civil Supplies Corporation Ltd (DSCSC)	1984-1987	Statutory Audit



15. INSURANCE COMPANIES

- | | | | |
|-----|---|--|-----------------|
| (A) | Oriental Insurance Co Ltd
(Divisional Office) | 1988-89 to 1990-91 &
1994-95 to 1995-96 | Statutory Audit |
| (B) | National Insurance Co Ltd
(Divisional Office) | 1986 to 1989 | Statutory Audit |
| (C) | New India Assurance Co Ltd
(Divisional Office) | 1984 to 1986 | Statutory Audit |

16. EXPERIENCES OF CO-OPERATIVE SOCIETIES

Delhi Cooperative T & C Society Ltd	Statutory Audit	10 Years
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17. MANAGEMENT AUDIT & CONSULTANCY

The Partners of the firm are having rich experience of Management Audit and Consultancy in Taxation, Accounting, Business Planning, Financial Management, Management Information System and Investment & Port-folio Management. This integrated multi-disciplinary approach has enable the firm to develop a good client base.

The Partners of the firm are having rich experience of Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 40 years. He is also having rich experience of various types of Statutory/ Internal Audit of Government & Private Sector Corporate for nearly 43 years. Our firm was earlier Statutory Central Auditor of Punjab National Bank, Union Bank of India & Indian Bank & having adequate knowledge.

18. OTHER BREIF PROFILE OF PARTNERS

LT. RAJ KUMAR AGGARWAL, FCA, FCS, FOUNDER OF THE FIRM

- ❖ Shri. Raj K Aggarwal has joined the firm exclusively as partner since July 1980 and having rich experience of Central Statutory Audit of Banks & Statutory Audit of Public & Private Sector of Banks/ Insurance Company for nearly 41 years. He was having rich experience of various types of Statutory/ Internal Audit of Government & Private Sector Corporate for nearly 41 years.
- ❖ Shri Raj K Aggarwal, partner of the firm was Independent Director in **BOB Capital Markets Ltd**, a subsidy of Bank of Baroda, a leading nationalised Bank of India. He was Chairman of Audit Committee of Directors, Member of Social Responsibility, and Committee of Board & Nomination Committee of Board.
- ❖ Shri Raj K Aggarwal partner of the firm was earlier Independent Trustee in **CANARA ROBECO MUTUAL FUND**, a leading Multinational joint venture of CANARA BANK & ROBECO GROEP N.V. and also Chairman of Audit Board Committee of Trustee for 4 years.
- ❖ Shri Raj K Aggarwal partner of the firm was earlier Director in **LORD KRISHNA BANK LTD**, a south based leading Pvt Sector Bank for 5 years. He was also Chairman of Audit Board Committee of Directors, Member of Risk Based Supervision Committee, Members of Special Committee for Credit of Directors.
- ❖ Shri Raj K Aggarwal partner of the firm was also Director with **SBI Gilts Ltd**, a subsidy of State Bank of India for three years (up to December 2003), dealing in various types of Government Securities.



MANOJ KUMAR AGGARWAL, FCA, DISA

- ❖ Manoj Kumar Aggarwal has completed his 3 years CA training from Ernst & Young (E & Y) one of the top 4 Auditing & Compliance of World in 2008 and joined the firm exclusively as partner since November 2008. He is having DISA Diploma, a specialized course of Computer System Audit from ICAI.

He is having good knowledge and experience of audits specially including Corporate Audits, Proprietorship Audits, Peer Review, Forensic Audits, Frauds Investigation, Management Audit and Consultancy in Taxation, Accounting, Business Planning, Financial Management, Management Information System and Investment & Port-folio Management, Financial Accounting, Practical Application on AS and Ind-AS, Financial Audits, Revenue Audits, Statutory/ Internal Audit/ Compliance Audit of Multinational/ Big Corporate of Government & Private Sector Companies nearly 20 years.

He also has done many assignments allotted by Comptroller & Auditor General of India (CAG) highlighting his experience, in various industries including Transportation and Logistics, Power Generations, Housing Finance, Electronics, Non-Banking Financial Companies and so on since 2008.

Beyond the above he also rich experience in Banking industry appointed by Reserve Bank of India (RBI)/Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & Agency for Special Monitoring (ASM) Audit of Public & Private Sector of Banks/ Insurance Company for nearly 16 years.

ANIL KUMAR GUPTA, FCA

- ❖ Anil Kumar Gupta has joined the firm exclusively as partner since March 1982 and having rich experience in Financial modeling, Legal and Regulatory Compliance, Financial Accounting, Application on AS and Ind-AS, Financial Audits, Revenue Audits, Statutory/ Internal Audit/ Compliance Audit of Multinational/ Big Corporate of Government & Private Sector Companies, Statutory/ Internal Audit of Government & Private Sector Corporate,

He also has done many assignments allotted by Comptroller & Auditor General of India (CAG) highlighting his experience, in various industries including Transportation and Logistics, Power Generations, Housing Finance, Electronics, Non-Banking Financial Companies and so on.

Beyond the above he also rich experience in Banking industry appointed by Reserve Bank of India (RBI)/Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & Agency for Special Monitoring (ASM) Audit of Public & Private Sector of Banks/ Insurance Company

VIJAY MATHUR, FCA

- ❖ Vijay Mathur has joined the firm exclusively as partner since July 1993 and having vast experience of Tax Planning, Tax Compliance, Litigations and Claims, Proprietorship Audits, Peer Review, Forensic Audits Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 30 years.



SUDHIR RANA, FCA

- ❖ Sudhir Rana has joined the firm exclusively as partner since March 1996 and having rich experience and knowledge of handling Direct and Indirect Taxation Matters, Investment & Port-folio Management, Financial Accounting, Practical Application on AS and Ind-AS, Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 28 years

RAJNISH SHANKER MATHUR, FCA

- ❖ Rajnish Shanker Mathur has joined the firm exclusively as partner since June 2024 and having rich experience of Management Audit and Consultancy in Taxation, Accounting, Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 35 years.

ABHISHEK JAIN, ACA

- ❖ Abhishek Jain Qualified CA in May 2018 & has joined the firm exclusively as partner since 13.11.2021. He has having vast experience of Statutory/ Internal Audit of Government & Private Sector Corporate, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 06 years.

MAYANK MOHAN GUPTA ACA

- ❖ Mayank Mohan Gupta Qualified CA in March 2022 & has joined the firm exclusively as partner since 15.06.2024. He has having vast experience in Statutory/ Internal Audit of Government & Private Sector Corporate Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 02 years. He is having Certificate Course on Concurrent Audit of Banks.

DECLARATION

We shall like to inform that M/s. Raj K. Aggarwal & Associates has been registered/ converted as M/s. Raj K. Aggarwal & Associate LLP with effect from 1st April 2023.

However, there is no change in Partners, sharing ratio, PAN Number, date of registration with ICAI, RBI Category, UCN Number, GST Number. All are same of M/s. Raj K. Aggarwal & Associate LLP as were with M/s. Raj K. Aggarwal & Associate.

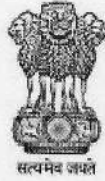
Place: Delhi
Date: 30.10.2024

FOR RAJ K. AGGARWAL & ASSOCIATES LLP


CHARTERED ACCOUNTANTS



Annexure-C



GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
Central Registration Centre
Form 19
[Refer Rule 32(1) of the LLP Rules, 2009]
Certificate of Registration on Conversion
OF
RAJ K AGGARWAL & ASSOCIATES
TO
RAJ K AGGARWAL & ASSOCIATES LLP

LLP Identification Number: **ACA-9008**

The Permanent Account Number (PAN) of the LLP is **AABFR4843B***

The Tax Deduction and Collection Account Number (TAN) of the LLP is **null***

It is hereby certified that RAJ K AGGARWAL & ASSOCIATES LLP is this day registered pursuant to section 58(1) of the LLP Act 2008.

Given under my hand at Manesar this FIRST day of MAY TWO THOUSAND TWENTY THREE

Signature Not Verified

Digitally signed by
DS MINISTRY OF CORPORATE
AFFAIRS 10
Date: 2023.05.03 18:55:31 IST

Susmithaa Selvaraj
Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies
For and on behalf of the Jurisdictional Registrar of Companies
Registrar of Companies
Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the LLP on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the LLP can be verified on mca.gov.in

Mailing Address as per record available in Registrar of Companies office:

RAJ K AGGARWAL & ASSOCIATES LLP

PLOT NO-5, IIND FLOOR, BN BLOCK (WEST) LOCAL SHOPPING CENTRE, Shalimar Bagh (North West Delhi), SHALIMAR BAGH, Delhi, North West Delhi-110088, Delhi, India

*as issued by Income tax Department



Annexure - D



The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Decentralised Office)

ICAI BHAWAN, PLOT NO. 52, 53 & 54, VISHWAS NAGAR, SHAHDARA, DELHI-110032

Tel.: 011-30210652/654 FAX.: 011-30210680

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

TO WHOMSOEVER IT MAY CONCERN

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

Regn. No.(F.R.N)
Name of the Firm

002585N/N500417
M/s. RAJ K AGGARWAL & ASSOCIATES LLP

H.O. Address

PLOT NO 5, IIND FLOOR
BN BLOCK (WEST)
LOCAL SHOPPING CENTRE
SHALIMAR BAGH (WEST)
NEW DELHI
110088

Year of Establishment

25/07/1980 *

Date from which it is continuing as a Partnership Firm

25/07/1980

Constitution of the Firm as on

26/10/2024

Firm GSTIN (Head Office)

Address(es) of Branch Offices

1. 249C, FIRST FLOOR, UDYOG VIHAR PHASE-IV, GURUGRAM, 122015
2. SHOP-20, RACHNA TOWERS, BUILDING NO-7, SECTOR-III, HDIL LAYOUT, CHIKHAL DONGARE VILLAGE, VIRAR

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(W),PALGHAR,401303

3. R-188,1ST FLOOR,NEHRU ENCLAVE,GOMTI NAGAR,LUCKNOW,226010

Particulars of Partners/Proprietors:

No.	Member Name	Type	Membership Number	Admission Date as Partner/Proprietor	*Deemed Date	FCA Date	ACA Date	Individual Practice/Association with other firm/Occupation	Paid Assistant in the same Firm From To	
1	GUPTA ANIL KUMAR	FCA	081515	27/03/1982	27/03/1982	13/04/1987	28/07/1980			
2	MATHUR RAJNEESH SHANKER	FCA	082591	15/03/2024	12/06/2024	12/04/1990	04/10/1982			
3	SUDHIR RANA	FCA	085911	30/03/1996	17/02/1987	24/09/1992	17/02/1987			
4	MATHUR VIJAY	FCA	090384	20/07/1993	20/07/1993	30/09/1998	02/07/1992			
5	MANOJ KUMAR AGGARWAL	FCA	511415	12/11/2008	18/07/2008	27/12/2013	24/04/2008			
6	ABHISHEK JAIN	ACA	550661	13/11/2021	13/11/2021		21/08/2018			
7	MAYANK MOHAN GUPTA	ACA	566256	15/06/2024	06/06/2024		04/03/2022			

Deemed date of joining in the Firm

Particulars Of Paid Assistants

No.	Member Name	Type	Membership Number	Admission Date as Paid Asst.	FCA Date	ACA Date	FT/PT	Individual Practice/Association with other firm/Occupation	Partner in the same Firm From To	
1	GUPTA ATUL KUMAR	ACA	081570	15/03/1982		12/08/1980				
2	PRADEEP KUMAR	ACA	560637	17/08/2020		17/08/2020				
3	NISHANT KATHURIA	ACA	561008	08/11/2021		11/10/2020				

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4	ANURAG PATEL	ACA	472581	11/09/2023		10/09/2023	FT			
5	AJIT RATHORE	ACA	572268	18/09/2023		05/07/2023	FT			
6	RAHUL GAUR	ACA	573393	20/09/2023		14/07/2023	FT			
7	HARSHIT ARORA	ACA	573821	16/11/2023		05/08/2023	FT			

(Dinesh Kumar Mishra)
Deputy Secretary

* Deemed date of commencement of Firm

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

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AUDIT TEAM STRUCTURE**DETAILS OF PARTNER/STAFF- PROFILE/BIO DATA****Brief Profile of Engagement Partner/Audit Manager/Senior Auditor/Junior/Audit Assistant/IT Auditors:****A) Brief Profile of Engagement Partner/Partner/IT Auditor**

S. No	Name	Designation	Education	Brief Profile
1	Manoj Kumar Aggarwal	Partner (Key Partner)	B. Com (H), FCA, DISA	<p>Manoj Kumar Aggarwal has completed his 3 years CA training from Ernst & Young (E & Y) one of the top 4 Auditing & Compliance of World in 2008 and joined the firm exclusively as partner since November 2008. He is having DISA Diploma, a specialized course of Computer System Audit from ICAI. (Certificate attached)</p> <p>He is having good knowledge and experience of audits specially including Corporate Audits, Proprietorship Audits, Peer Review, Forensic Audits, Frauds Investigation, Management Audit and Consultancy in Taxation, Accounting, Business Planning, Financial Management, Management Information System and Investment & Port-folio Management, Financial Accounting, Practical Application on AS and Ind-AS, Financial Audits, Revenue Audits, Statutory/Internal Audit/ Compliance Audit of Multinational/ Big Corporate of Government & Private Sector Companies nearly 20 years.</p> <p>He also has done many assignments allotted by Comptroller & Auditor General of India (CAG) highlighting his experience, in various industries including Transportation and Logistics, Power Generations, Housing Finance, Electronics, Non-Banking Financial Companies and so on since 2008.</p> <p>Beyond the above he also rich experience in Banking industry appointed by Reserve Bank of India (RBI)/Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & Agency for Special Monitoring (ASM) Audit of Public & Private Sector of Banks/ Insurance Company for nearly 16 years.</p> <p>(Certificate of Practice attached)</p>



2	Anil Kumar Gupta	Partner (Key Partner)	B. Com (H)/ FCA	<p>Anil Kumar Gupta has joined the firm exclusively as partner since March 1982 and having rich experience in Financial modeling, Legal and Regulatory Compliance, Financial Accounting, Application on AS and Ind-AS, Financial Audits, Revenue Audits, Statutory/ Internal Audit/ Compliance Audit of Multinational/ Big Corporate of Government & Private Sector Companies, Statutory/ Internal Audit of Government & Private Sector Corporate,</p> <p>He also has done many assignments allotted by Comptroller & Auditor General of India (CAG) highlighting his experience, in various industries including Transportation and Logistics, Power Generations, Housing Finance, Electronics, Non-Banking Financial Companies and so on.</p> <p>Beyond the above he also rich experience in Banking industry appointed by Reserve Bank of India (RBI)/Bank Audit, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Due Diligence Audit, Forensic & Agency for Special Monitoring (ASM) Audit of Public & Private Sector of Banks/ Insurance Company.</p> <p>(Certificate of Practice attached)</p>
3	Vijay Mathur	Partner	B. Com (H)/ FCA	<p>Vijay Mathur has joined the firm exclusively as partner since July 1993 and having vast experience of Tax Planning, Tax Compliance, Litigations and Claims, Proprietorship Audits, Peer Review, Forensic Audits Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 30 years.</p> <p>(Certificate of Practice attached)</p>
4	Sudhir Rana	Partner	B. Com (H)/ FCA	<p>Sudhir Rana has joined the firm exclusively as partner since March 1996 and having rich experience and knowledge of handling Direct and Indirect Taxation Matters, Investment & Portfolio Management, Financial Accounting, Practical Application on AS and Ind-AS, Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 28 years.</p> <p>(Certificate of Practice attached)</p>



5	Rajneesh Shankar Mathur	Partners	B. Com (H)/ FCA	Rajnish Shankar Mathur qualified as Chartered Accountant in the year 1982 and has joined the firm exclusively as partner since June 2024 and having rich experience of Management Audit and Consultancy in Taxation, Accounting, Statutory/ Internal Audit of Government & Private Sector Corporate, Central Statutory Audit, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 35 years. (Certificate of Practice attached)
6	Abhishek Jain	Partner	B. Com/ ACA	Abhishek Jain Qualified CA in May 2018 & has joined the firm exclusively as partner since 13.11.2021. He has having vast experience of Statutory/ Internal Audit of Government & Private Sector Corporate, Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 06 years. (Certificate of Practice attached)
7	Mayank Mohan Gupta	Partners	B. Com/ ACA	Mayank Mohan Gupta Qualified CA in March 2022 & has joined the firm exclusively as partner since 15.06.2024. He has having vast experience in Statutory/ Internal Audit of Government & Private Sector Corporate Branch Statutory Audit, Concurrent Audit, Stock Audit, Forensic & ASM Audit of Public & Private Sector of Banks/ Insurance Company for nearly 02 years. He is having Certificate Course on Concurrent Audit of Banks. (Certificate of Practice attached)

B) Brief Profile of Audit Manager/Senior Auditor/Junior/Audit Assistant/Supporting Staff:

S. No	Name	Designation	Education	Brief Profile
1	Atul Kumar Gupta	Audit Manager	ACA, B.COM (H)	Atul Kumar Gupta is a member of the Institute of Chartered Accountants of India (ICAI) since 1980. He has more than 44 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas. (Certificate of Membership attached)



2	Pradeep Kumar	Audit Manager	ACA, B.COM	Pradeep Kumar is a member of the Institute of Chartered Accountants of India (ICAI) since 2020. He has more than 07 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas. (Certificate of Membership attached)
3	Nishant Kathuria	Audit Manager	ACA, B.COM	Nishant Kathuria is a member of the Institute of Chartered Accountants of India (ICAI) since 2020. He has more than 07 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas. (Certificate of Membership attached)
4	Anurag Patel	Audit Manager	ACA, B.COM	Anurag Patel is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship. (Certificate of Membership attached)
5	Ajit Rathore	Audit Manager	ACA, B.COM (H)	Ajit Rathore is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship. (Certificate of Membership attached)
6	Rahul Gaur	Audit Manager	ACA, B.COM (H)	Rahul Gaur is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship.



				(Certificate of Membership attached)
7	Harshit Arora	Audit Manager	ACA, B.COM	Harshit Arora is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship. (Certificate of Membership attached)
8	Sailendra Kumar Jha	Senior Auditor	CS, B.COM	Sailendra Kumar Jha is a qualified Company Secretary of India since 2014. He has more than 10 years of experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, and other allied Areas (Certificate of Membership attached)
9	Sunny Gulati	Senior Auditor	CS, B.COM	Sunny Gulati is a qualified Company Secretary of India since 2015. He has more than 09 years of experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, and other allied Areas (Certificate of Membership attached)
10	Bimlendra Mishra	Senior Auditor	B.COM	Bimlendra Mishra is Commerce Graduate, He has more than 20 years of rich experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits/Due Diligence. He has been associated with the firm for a period of more than 19 years.
11	Raj Kumar	Senior Auditor	ACA, B. COM	Raj Kumar is Commerce Graduate/Qualified Chartered Accountant in July 2024, He has more than 3 years of experience in the field of various Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years.



12	Dhruv Bansal	Senior Auditor	ACA, B. COM (H)	Dhruv Bansal is Commerce Graduate/Qualified Chartered Accountant in July 2024, He has more than 3 years of experience in the field of various Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years. (Certificate of Membership attached)
13	Jatin	Senior Auditor	ACA, B. COM	Jatin is Commerce Graduate/Qualified Chartered Accountant in July 2024, He has more than 3 years of experience in the field of various Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years. (Certificate of Membership attached)
14	Ankur Hans	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Ankur Hans is Commerce Graduate, He has more than 03 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years
15	Gauri Shankar	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Gauri Shankar is Commerce Graduate, He has more than 03 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years
16	Gayatri Suthar	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Gayatri Suthar is Commerce Graduate, she has more than 03 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has



				been associated with the firm for a period of more than 03 years
17	Shubh Jain	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Shubh Jain is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 02 years.
18	Om Kumar Jha	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Om Kumar Jha is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 02 years
19	Kirti Kumari	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Kirti Kumari is Commerce Graduate, she has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 02 years
20	Rahul Mittal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Rahul Mittal is Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits & Stock Audits/Due Diligence. He has been associated with the firm for a period of more than 02 years.
21	Harshit Bansal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Harsit Bansal is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
22	Harshit Sharma	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Harsit Sharama is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.



23	Nitish Makkar	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Nitish Makkar is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
24	Lalit	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Lalit is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
25	Tanmay Singhal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Tanmay Singhal is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
26	Arpit Karn	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Arpit Karn is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
27	Perisha	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Perisha is Commerce Graduate, she has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
28	Pankaj	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Pankaj has been associated with us since September-2024
29	Shruti Singhal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Shruti Singhal has been associated with us since September-2024.



30	Reecha Munjal	Other/Supporting Staff	B. Com	Reecha Munjal has been associated with the firm for a period of more than 05 years, she has knowledge of computer, book keeping, accounting, management and other miscellaneous works.
31	Pulkit Jadon	Other/Supporting Staff	B. Com	Pulkit Jadon has been associated with the firm for a period of more than 03 years, he has knowledge of computer, book keeping, accounting, management and other miscellaneous works.
32	Dheeraj Jha	Other/Supporting Staff	B. Com	Dheeraj Jha is Commerce Graduate, He has more than 05 years of experience in the field of various Bank Audits like Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 05 years.
33	Saransh Kumar	Other/Supporting Staff	B. Com	Saransh Kumar is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 02 years
34	Sujit Kumar	Other/Supporting Staff	B. Com	Sujit Kumar is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 02 years
35	Kamal Kant Jha	Other/Supporting Staff	B. Com	Kamal Kant is Commerce Graduate, He has more than 01 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 01 years



PROFESSIONAL STAFF**BRIEF PROFILE/DETAILS OF PROFESSIONAL/SUPPORTING STAFF****A) Brief Profile of Professional Staff/Supporting Staff:**

S. No	Name	Designation	Education	Brief Profile
1	Atul Kumar Gupta	Audit Manager (Qualified Chartered Accountant)	ACA, B.COM (H)	Atul Kumar Gupta is a member of the Institute of Chartered Accountants of India (ICAI) since 1980. He has more than 44 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas. (Certificate of Membership attached)
2	Pradeep Kumar	Audit Manager (Qualified Chartered Accountant)	ACA, B.COM	Pradeep Kumar is a member of the Institute of Chartered Accountants of India (ICAI) since 2020. He has more than 07 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas. (Certificate of Membership attached)
3	Nishant Kathuria	Audit Manager (Qualified Chartered Accountant)	ACA, B.COM	Nishant Kathuria is a member of the Institute of Chartered Accountants of India (ICAI) since 2020. He has more than 07 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas. (Certificate of Membership attached)
4	Anurag Patel	Audit Manager (Qualified Chartered Accountant)	ACA, B.COM	Anurag Patel is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship. (Certificate of Membership attached)



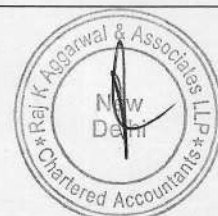
5	Ajit Rathore	Audit Manager (Qualified Chartered Accountant)	ACA, B.COM (H)	Ajit Rathore is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship. (Certificate of Membership attached)
6	Rahul Gaur	Audit Manager (Qualified Chartered Accountant)	ACA, B.COM (H)	Rahul Gaur is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship. (Certificate of Membership attached)
7	Harshit Arora	Audit Manager (Qualified Chartered Accountant)	ACA, B.COM	Harshit Arora is a member of the Institute of Chartered Accountants of India (ICAI) since 2023. He has more than 03 years of rich experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, Valuation of Current Assets, Stock Audits and other allied Areas during the Articleship. (Certificate of Membership attached)
8	Sailendra Kumar Jha	Senior Auditor	CS, B.COM	Sailendra Kumar Jha is a qualified Company Secretary of India since 2014. He has more than 10 years of experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, and other allied Areas (Certificate of Membership attached)
9	Sunny Gulati	Senior Auditor	CS, B.COM	Sunny Gulati is a qualified Company Secretary of India since 2015. He has more than 09 years of experience in the field of Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits, and other allied Areas (Certificate of Membership attached)



10	Bimlendra Mishra	Audit Manager	B.COM	Bimlendra Mishra is Commerce Graduate, He has more than 20 years of rich experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits/Due Diligence. He has been associated with the firm for a period of more than 19 years.
11	Raj Kumar	Senior Auditor	ACA, B. COM	Raj Kumar is Commerce Graduate/Qualified Chartered Accountant in July 2024, He has more than 3 years of experience in the field of various Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years.
12	Dhruv Bansal	Senior Auditor	ACA, B.COM (H)	Dhruv Bansal is Commerce Graduate/Qualified Chartered Accountant in July 2024, He has more than 3 years of experience in the field of various Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years. (Certificate of Membership attached)
13	Jatin	Senior Auditor	ACA, B. COM	Jatin is Commerce Graduate/ Qualified Chartered Accountant in July 2024, He has more than 3 years of experience in the field of various Internal and Statutory Audit of Public and Private Limited Companies, Taxation (Direct & Indirect), GST, Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years. (Certificate of Membership attached)



14	Ankur Hans	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Ankur Hans is Commerce Graduate, He has more than 03 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years
15	Gauri Shankar	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Gauri Shankar is Commerce Graduate, He has more than 03 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years
16	Gayatri Suthar	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Gayatri Suthar is Commerce Graduate, she has more than 03 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 03 years
17	Shubh Jain	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Shubh Jain is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 02 years.
18	Om Kumar Jha	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Om Kumar Jha is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 02 years
19	Kirti Kumari	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Kirti Kumari is Commerce Graduate, she has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 02 years



20	Rahul Mittal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Rahul Mittal is Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits & Stock Audits/Due Diligence. He has been associated with the firm for a period of more than 02 years.
21	Harshit Bansal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Harsit Bansal is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
22	Harshit Sharma	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Harsit Sharama is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
23	Nitish Makkar	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Nitish Makkar is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
24	Lalit	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Lalit is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
25	Tanmay Singhal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Tanmay Singhal is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.



26	Arpit Karn	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Arpit Karn is Commerce Graduate, He has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
27	Perisha	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Perisha is Commerce Graduate, she has more than 1 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, IS Audits, Credits Audits & Stock Audits. He has been associated with the firm for a period of more than 1 years.
28	Pankaj	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Pankaj has been associated with us since September-2024
29	Shruti Singhal	Audit Assistant (Junior Auditor/ Trainee)	CA Finalist	Shruti Singhal has been associated with us since September-2024.
30	Reecha Munjal	Other/Supporting Staff	B. Com	Reecha Munjal has been associated with the firm for a period of more than 05 years, she has knowledge of computer, book keeping, accounting, management and other miscellaneous works.
31	Pulkit Jadon	Other/Supporting Staff	B. Com	Pulkit Jadon has been associated with the firm for a period of more than 03 years, he has knowledge of computer, book keeping, accounting, management and other miscellaneous works.
32	Dheeraj Jha	Other/Supporting Staff	B. Com	Dheeraj Jha is Commerce Graduate, He has more than 05 years of experience in the field of various Bank Audits like Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 05 years.



33	Saransh Kumar	Other/Supporting Staff	B. Com	Saransh Kumar is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 02 years
34	Sujit Kumar	Other/Supporting Staff	B. Com	Sujit Kumar is Commerce Graduate, He has more than 02 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 02 years
35	Kamal Kant Jha	Other/Supporting Staff	B. Com	Kamal Kant is Commerce Graduate, He has more than 01 years of experience in the field of various Bank Audits like Statutory Audits of Bank, Concurrent Audits, Revenue Audits, knowledge of computer, book keeping, accounting, voucher verification, reconciliations. He has been associated with the firm for a period of more than 01 years





The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 017216

This is to certify that the Peer Review of

M/s Raj K Aggarwal & Associates LLP

Plot No. 5, IInd Floor, B N Block (West),

Local Shopping Centre, Shalimar Bagh (West),

New Delhi-110088

FRN.: 002585N/N500417

has been carried out for the period

2020-2023

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

This Certificate is effective from: 07-06-2024

The Certificate shall remain valid till: 30-06-2027

Issued at New Delhi on 25-06-2024

CA. Prasanna Kumar D

**Chairman
Peer Review Board**

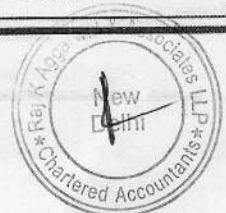
CA. (Dr.) Raj Chawla

**Vice-Chairman
Peer Review Board**

CA. Mohit Bajaj

**Secretary
Peer Review Board**

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



RAJ K AGGARWAL & ASSOCIATES LLP**KEY CLIENT****STATUTORY AUDIT PRIVATE COMPANIES**

S. No	Company Name	Type of Audit	Period of Audit
1	Marc Laboratories Ltd	Statutory Audit	2019 to 2024
2	Garg Foamtech Pvt Ltd	Statutory Audit	2019 to 2024
3	Auro Chemical Industries Pvt Ltd	Statutory Audit	2019 to 2024
4	Vikram Buildwell Pvt Ltd	Statutory Audit	2019 to 2024
5	Vanik Infra Ltd	Statutory Audit	2019 to 2024
6	Art Housing Finance Ltd	Statutory Audit	2019 to 2024
7	Aanchal Jewellers Pvt Ltd	Statutory Audit	2018 to 2019
8	Shri Bankay Bihari Sarees Pvt Ltd	Statutory Audit	2019 to 2024
9	K K S Entertainment Pvt Ltd	Statutory Audit	2023 to 2026
10	Davis Chemicals Pvt Ltd	Statutory Audit	2019 to 2024
11	Kadambri Saree Center Pvt Ltd	Statutory Audit	2019 to 2024
12	Magnum Housekeeping Services Pvt Ltd	Statutory Audit	2019 to 2024
13	Marc India Ltd	Statutory Audit	2019 to 2024
14	Milap Polymers Pvt Ltd	Statutory Audit	2019 to 2024
15	Shakti Magnets Pvt Ltd	Statutory Audit	2019 to 2024
16	Vikram Homes Pvt Ltd	Statutory Audit	2019 to 2024
17	White Rose Finance Pvt Ltd	Statutory Audit	2019 to 2024
18	Healer's Lab	Statutory Audit	2018 to 2023



19	Bhavya Steel	Statutory Audit	2018 to 2023
20	Marc Life Sciences Sikkim	Statutory Audit	2018 to 2023
21	Jain Trading Company	Statutory Audit	2018 to 2023
22	Padam Chand Prem Chand & Sons	Statutory Audit	2018 to 2023
23	Baker Mart Pvt Ltd	Statutory Audit	2019 to 2024
24	Five Star Realty Pvt Ltd	Statutory Audit	2019 to 2024
25	Goldstar India Pvt Ltd	Statutory Audit	2019 to 2024
26	Mangalmurti Exim Pvt Ltd	Statutory Audit	2019 to 2024
27	Senator Securities Pvt Ltd	Statutory Audit	2019 to 2024
28	Vinayak Laxmi Exports Pvt Ltd	Statutory Audit	2019 to 2024

STATUTORY AUDIT (GOVERNMENT DEPARTMENTS/PUBLIC SECTOR UNDERTAKINGS) APPOINTMENT BY CAG

S. No	Company Name	Type of Audit	Period of Audit
1	Tuticorin Port Road Company Limited	Statutory Audit	2019 to 2024
2	PNB Housing Finance Limited	Statutory Audit	2012-2013
3	Hindustan Vegetable Corporation	Statutory Audit	2011-2012
4	Central Electronics Ltd.	Statutory Audit	2010-2011
5	Delhi Transco Ltd	Statutory Audit	2009-2010
6	Delhi Tourism & Transport Development Corp. Ltd	Statutory Audit	2006-2009
7	PNB Gilts Ltd	Statutory Audit	2002-2006
8	Mineral & Metal Corporation (MMTC) Northern Region	Statutory Audit	1999-2002
9	National Textile Corporation Head Office & Consolidation	Statutory Audit	1999-2002
10	Housing & Urban Development	Statutory Audit	1996-1999



	Corporation Ltd (HUDCO)		
11	Bharat Heavy Electrical Ltd (BHEL) (Industrial Sector)	Statutory Audit	1991-1994
12	Food Corporation of India (FCI) (Regional Office Chandigarh)	Statutory Audit	1990-1993
13	Delhi State Civil Supplies Corporation Ltd (DSCSC)	Statutory Audit	1984-1987

BANK CENTRAL STATUTORY AUDITOR/BRANCH STATUTORY AUDITOR

S. No	Bank Name	Branch	Type of Audit	Period of Audit
1	Indian Bank	Top Three Branches & Head Office and Branches with consolidation with RO/ZO	Central Statutory Auditor	02 Years
2	Union Bank of India	Top Three Branches & Head Office and Branches with consolidation with RO/ZO	Central Statutory Auditor	04 Years
3	Punjab National Bank	Top Three Branches & Head Office and Branches with consolidation with RO/ZO	Central Statutory Auditor	04 Years
4	New Bank of India	Top Three Branches & Head Office and Branches with consolidation with RO/ZO	Central Statutory Auditor	02 Years
5	Punjab National Bank	Top Three Branches	Branch Statutory Auditor	08 Years
6	Bank of India	Top Three Branches	Branch Statutory Auditor	05 Years
7	Union Bank of India	Top Three Branches	Branch Statutory Auditor	04 Years
8	State Bank of India	Top Three Branches	Branch Statutory Auditor	04 Years
9	New Bank of India	Top Three Branches	Branch Statutory Auditor	02 Years



BANK CONCURRENT AUDIT (PSU & PRIVATE BANK)

S. No	Bank Name	Type of Audit	Period of Audit
1	Punjab National Bank	Concurrent Audit/ Revenue Audit/System Audit	20 Years
2	Union Bank of India	Concurrent Audit/ Revenue Audit/System Audit	20 Years
3	State Bank of India	Concurrent Audit/ Revenue Audit/System Audit	20 Years
4	Canara Bank	Concurrent Audit/ Revenue Audit/System Audit	20 Years
5	Bank of Baroda	Concurrent Audit/ Revenue Audit/System Audit	20 Years
6	Bank of Maharashtra	Concurrent Audit/ Revenue Audit/System Audit	20 Years
7	Bank of India	Concurrent Audit/ Revenue Audit/System Audit	15 Years
8	Indian Overseas Bank	Concurrent Audit/ Revenue Audit/System Audit	15 Years
9	Oriental Bank of Commerce	Concurrent Audit/ Revenue Audit/System Audit	15 Years
10	Syndicate Bank	Concurrent Audit/ Revenue Audit/System Audit	15 Years
11	Corporation Bank	Concurrent Audit/ Revenue Audit/System Audit	15 Years
12	Dena Bank	Concurrent Audit/ Revenue Audit/System Audit	15 Years
13	Andhra Bank	Concurrent Audit/ Revenue Audit/System Audit	10 Years
14	Karur Vysya Bank	Concurrent Audit/ Revenue Audit/System Audit	10 Years
15	Vijaya Bank	Concurrent Audit/ Revenue Audit/System Audit	10 Years



16	Central Bank of India	Concurrent Audit/ Revenue Audit/System Audit	10 Years
17	Indian Bank	Concurrent Audit/ Revenue Audit/System Audit	10 Years
18	UCO Bank	Concurrent Audit/ Revenue Audit/System Audit	10 Years
19	Saraswat Co-Operative Bank Ltd	Concurrent Audit/ Revenue Audit/System Audit	05 Years
20	Jammu & Kashmir Bank Ltd	Concurrent Audit/ Revenue Audit/System Audit	05 Years
21	Yes Bank Ltd	Concurrent Audit/ Revenue Audit/System Audit	03 Years

AGENCIES FOR SPECIALISED MONITORING (ASM) AUDIT

S. No	Bank Name	Type of Audit	Period of Audit
1	HEMA Engineering Industries Ltd	ASM	01 Year
2	MP Boarder Checkpost Development Company Ltd	ASM	01 Year

STOCK AUDIT (PSU & PRIVATE BANK)

S. No	Bank Name	Type of Audit	Period of Audit
1	Punjab National Bank	Stock Audit & Valuation of Current Assets	20 Years
2	Union Bank of India	Stock Audit & Valuation of Current Assets	20 Years
3	State Bank of India	Stock Audit & Valuation of Current Assets	20 Years
4	Canara Bank	Stock Audit & Valuation of Current Assets	20 Years
5	Bank of Baroda	Stock Audit & Valuation of Current Assets	20 Years
6	Bank of Maharashtra	Stock Audit & Valuation of Current Assets	20 Years



		Current Assets	
7	Bank of India	Stock Audit & Valuation of Current Assets	15 Years
8	Indian Overseas Bank	Stock Audit & Valuation of Current Assets	15 Years
9	Oriental Bank of Commerce	Stock Audit & Valuation of Current Assets	15 Years
10	Syndicate Bank	Stock Audit & Valuation of Current Assets	15 Years
11	Corporation Bank	Stock Audit & Valuation of Current Assets	15 Years
12	Dena Bank	Stock Audit & Valuation of Current Assets	15 Years
13	Andhra Bank	Stock Audit & Valuation of Current Assets	10 Years
14	Karur Vysya Bank	Stock Audit & Valuation of Current Assets	10 Years
15	Vijaya Bank	Stock Audit & Valuation of Current Assets	10 Years
16	Central Bank of India	Stock Audit & Valuation of Current Assets	10 Years
17	Indian Bank	Stock Audit & Valuation of Current Assets	10 Years
18	UCO Bank	Stock Audit & Valuation of Current Assets	10 Years
19	Saraswat Co-Operative Bank Ltd	Stock Audit & Valuation of Current Assets	05 Years
20	Jammu & Kashmir Bank Ltd	Stock Audit & Valuation of Current Assets	05 Years
21	Yes Bank Ltd	Stock Audit & Valuation of Current Assets	03 Years



GSTIN : 09AAACM2385F1Z1

Phone : 0522-2624960
: 0522-2620365



MARC LABORATORIES LTD.

Corporate Office : 'AVANBAI MANSIONS', 3, VIDHAN SABHA MARG, LUCKNOW-226001 (U.P.)
CIN No. : U72200DL1985PLC020782 Email : info@marclabs.in Website : www.marclabs.in

CLIENT TESTIMONIAL

Date: 14/10/2024

To Whomsoever it may Concern

The Entire Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi, is having knowledge and competence in the Field of Taxation, Finance and Audit. The ever-evolving field of Statutory Laws, post the introduction of GST, is being aptly handled by them, by being updated on every amendment and changes in audit and taxation processes.

They strive their best to deliver the quality results and client satisfaction is their major goal. The innovative ability of Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi to design the process of Audit exactly fits our needs and requirements.

We have been satisfied with M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi with regard to their understanding of finer aspects of Taxation, Banking, Audit and Compliance to various prevalent laws.

We recommend them!
Thanking You

For Marc Laboratories Limited

Marc Laboratories Ltd.

Anil Lohore
Director Director

MAGNIFICENT ASSOCIATION FOR REMEDIES AND CURE

Registered Office : PLOT No. 5, B.N. BLOCK, LOCAL SHOPPING COMPLEX, SHALIMAR BAGH, NEW DELHI-110088





Auro Chemical Industries (P) Ltd.

MANUFACTURERS OF CALCIUM CHLORIDE (ALL GRADES)

711, Ring Road Mall, Mangalam Place, (Behind Kali Mata Mandir)

Sector-3 Rohini, Delhi-110085 (India)

Tel: (O) : 011-43801127, 32560807, Telefax : 011-23850946

E-mail : acli_calciumchloride@rediffmail.com

; aurochem123@gmail.com

CLIENT TESTIMONIAL

of

Auro Chemical Industries Private Limited, a Company engaged in Chemical Industry for more than 30 Years

To Whomsoever it may Concern

Date: 14/10/2024

The Entire Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi, is having knowledge and competence in the Field of Taxation, Finance and Audit. The ever-evolving field of Statutory Laws, post the introduction of GST, is being aptly handled by them, by being updated on every amendment and changes in audit and taxation processes.

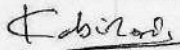
They strive their best to deliver the quality results and client satisfaction is their major goal. The innovative ability of Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi to design the process of Audit exactly fits our needs and requirements.

We have been satisfied with M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi with regard to their understanding of finer aspects of Taxation, Banking, Audit and Compliance to various prevalent laws.

We recommend them!

Thanking You

For Auro Chemical Industries Private Limited


Director



Date: 14/10/2024



To Whomsoever It May Concern

We are pleased to recommend our Chartered Accountants M/s Raj K Aggarwal & Associates Shalimar Bagh New Delhi. We appreciate their team for having knowledge and competence in the Field of Taxation, Finance and Audit. The ever-evolving field of Statutory Laws, post the introduction of GST, is being aptly handled by them, by being updated on every amendment and changes in audit and taxation processes.

They strive their best to deliver the quality results and client satisfaction is their major goal. The innovative ability of Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi to design the process of Audit exactly fits our needs and requirements.

We have been satisfied with M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi with regard to their understanding of finer aspects of Taxation, Banking, Audit and Compliance to various prevalent laws.

We highly recommend them, wish them great success in all their endeavors and trust they will be as beneficial for your organization as they are for ours.

Thanking You

For Garg Foamtech Private Limited

Pawan Garg
Director



Garg Foamtech Private Limited
E 926 Phase III RIICO
Industrial Area Bhiwadi
Dist. Alwar Rajasthan

Tel +91-1493-298029
Fax +91-11-47008218
Email pawan@foamtech.in
www.foamtech.in

Delhi Office: 42 DLF Industrial Area Kirti Nagar New Delhi 110 015 Tel +91-11-47008218



CLIENT TESTIMONIAL

of

Vanik Infra Limited, a Company engaged in Construction Industry for more than 10 Years

Date: 24/10/2024

To Whomsoever It May Concern

The Entire Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi, is having knowledge and competence in the Field of Taxation, Finance and Audit. The ever-evolving field of Statutory Laws, post the introduction of GST, is being aptly handled by them, by being updated on every amendment and changes in audit and taxation processes.

They strive their best to deliver the quality results and client satisfaction is their major goal. The innovative ability of Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi to design the process of Audit exactly fits our needs and requirements.

We have been satisfied with M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi with regard to their understanding of finer aspects of Taxation, Banking, Audit and Compliance to various prevalent laws.

We recommend them!

Thanking You

For Vanik Infra Limited


Director

Regd. Office: 52 - A, Okhla Industrial Estate, Phase III, New Delhi - 110020
Works: D - 2, Sector 8, Noida - 201301, U.P.





**VIKRAM
BUILDWELL**
Celebration Forever

CLIENT TESTIMONIAL

of

VIKRAM BUILDWELL PRIVATE LIMITED, a Company engaged in Construction Industry
for more than 10 Years

Date: 21/10/2024

To Whomsoever it may Concern

The Entire Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi, is having knowledge and competence in the Field of Taxation, Finance and Audit. The ever-evolving field of Statutory Laws, post the introduction of GST, is being aptly handled by them, by being updated on every amendment and changes in audit and taxation processes.

They strive their best to deliver the quality results and client satisfaction is their major goal. The innovative ability of Team of M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi to design the process of Audit exactly fits our needs and requirements.

We have been satisfied with M/s Raj K Aggarwal & Associates, Chartered Accountants, Delhi with regard to their understanding of finer aspects of Taxation, Banking, Audit and Compliance to various prevalent laws.

We recommend them!

VIKRAM BUILDWELL PVT. LTD.

Director

VIKRAM BUILDWELL PVT. LTD.

215, Aashirwad Complex,
Green Park (Main),
New Delhi - 110 016
Tel. : 011-26963694 / 26567111

J.B. House, 1st Floor
19, Raghunath Dadaji Street
Fort, Mumbai - 400 001
022-22610400



From: <noreply@icai.com>

Date: Wed, 16 Oct 2024 at 11:45 AM

Subject: Form 2 request Approved by Approver

To: <BANSALDHRUV0404@gmail.com>

MRN:578638

CA.DHRUV BANSAL, (Associate)

Subject: Enrolment in the Register of Members.

Dear Member,

I am pleased to inform you that your name has been entered in the Register of Members as an Associate Member of this Institute with effect from 09/Oct/2024

Your Membership Number is 578638, which you are requested to quote in all your correspondence with the Institute.

Your Membership Certificate duly signed by the authorized persons and along with your Identity Card will be sent to you as soon as it is prepared by the Central office, New Delhi.

For all statutory and correspondence purposes, your professional address will be the address as addressed to you vide this letter. In case of change in your address cited above, you may kindly intimate such change to this Office immediately, using the "Profile Edit Form" in SSP.

Please also refer to ICAI website for details regarding mandatory CPE Credit Hours and Post Qualification Courses.

Should you require any further assistance, please feel free to raise a "Helpdesk Ticket" on the SSP portal.

Yours faithfully,

(CA. GOVIND AGARWAL)

DEPUTY SECRETARY



From: <noreply@icai.com>

Date: Mon, Oct 28, 2024, 10:11

Subject: Form 2 request Approved by Approver

To: <JATINKUMARMEHAM@gmail.com>

MRN:578715

CA.JATIN, (Associate)

Subject: Enrolment in the Register of Members.

Dear Member,

I am pleased to inform you that your name has been entered in the Register of Members as an Associate Member of this Institute with effect from 22/Oct/2024

Your Membership Number is 578715, which you are requested to quote in all your correspondence with the Institute.

Your Membership Certificate duly signed by the authorized persons and along with your Identity Card will be sent to you as soon as it is prepared by the Central office, New Delhi.

For all statutory and correspondence purposes, your professional address will be the address as addressed to you vide this letter. In case of change in your address cited above, you may kindly intimate such change to this Office immediately, using the "Profile Edit Form" in SSP.

Please also refer to ICAI website for details regarding mandatory CPE Credit Hours and Post Qualification Courses.

Should you require any further assistance, please feel free to raise a "Helpdesk Ticket" on the SSP portal.

Yours faithfully,

(CA. GOVIND AGARWAL)

DEPUTY SECRETARY



Annexure - N

No. 039036 ACS No. 38320

**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

CERTIFICATE OF MEMBERSHIP

This is to certify that
MR. SUNNY GULATI
of
NEW DELHI
was admitted as an
Associate
of
The Institute of Company Secretaries of India
on the Twelfth day of January Two Thousand Fifteen
Given by the Council under the common seal of
The Institute of Company Secretaries of India,
on the Twelfth day of January Two Thousand Fifteen






Secretary


President

(This certificate is the property of the Institute)





**THE INSTITUTE OF
Company Secretaries of India**
भारतीय कम्पनी सचिव संस्थान
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)

ICSI House, 22, Institutional Area, Lodi Road,
New Delhi 110003 Ph. : 45341000
E-mail : membericsi.edu ; Website : www.icsi.edu

Annexure-N

ACS-35394
CS SAILENDRA KUMAR JHA
D-16, THIRD FLOOR
NANHE PARK
UTTAM NAGAR, DELHI
DELHI
110059

Date : 31/03/2014

Subject : Associate Membership No.: **ACS-35394**

Dear Member,

We are pleased to inform you that your application dated 31/03/2014 for Admission as an Associate Member of the Institute has been accepted and you have been allotted the Membership Number with effect from 31/03/2014 in accordance with provisions contained in the Company Secretaries Act, 1980 and the regulations framed thereunder. On behalf of the Council of the Institute, We extend to you a cordial welcome to the comity of members who have enriched the profession of company secretaries by their knowledge and service. You have now the privilege to use the letters A.C.S. under section 5(2) of the Act and the designation 'Company Secretary' under section 7 of the Act, after your name.

A copy of each of the Company Secretaries Act, 1980 and Company Secretaries Regulations, 1982, will be sent to you in due course for your record and reference. You are requested to acquaint yourself with the provisions contained in the Act, particularly the First and Second Schedules annexed thereto, and the regulations, for observance of the principles enunciated in the code of conduct, while in employment and/or in practice.

The Council expects you to take an active interest in the corporate life of the Institute and in achieving the objects for which it stands. In a professional body like ours, the tradition built up by members of today is passed on as valuable heritage to the members of tomorrow and it is only by personally identifying yourself with the activities of the Institute that you can help the Institute to grow from strength to strength. The Council, therefore, solicits your co operation, wherever you are and howsoever you are engaged, to fully support the activities of the Institute and to do your best in developing the profession and upholding its status. The Council wishes you all success in your career as Company Secretary and expects you to attend regularly the programmes organised by your Regional Council/Chapter.

Consequent upon your admission as an Associate, you are entitled to receive a copy of journal 'Chartered Secretary' from the month subsequent to the month of your admission

Now you are also eligible for enrollment to the Company Secretaries Benevolent Fund (CSBF). In 1976, the Institute established Company Secretaries Benevolent Fund with the object of extending financial assistance to the life of CSBF members or their families in times of distress. The benefits and procedure of which are available at - <https://www.icsi.edu/csbf/home/>. You are requested to become a life member of CSBF of the CSBF at the earliest by making a onetime subscription.

Please quote your A.C.S. number as given above in all your correspondence with the Institute.

Thanking you

Yours Faithfully,

For THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

Secretary

This is a computer generated letter and does not require any signature.



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Committee for Member in Practice (CMP), ICAI

11.02.2020

Revised Minimum Recommended Scale of Fees for the Professional Assignments done by the Chartered Accountants

The Committee for Members in Practice (CMP) of ICAI as a part of its commitment to strengthen the Practitioners has initiated the Revised Minimum Recommended Scale of Fees for the professional assignments done by the members of ICAI. The recommendation is about the fee to be charged as per the work performed for various professional assignments. The fee has been recommended separately for Class A, Class B and Class C cities.

PARTICULARS		Revised minimum Recommended scale of Fees		
		Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
1) ADVISING ON DRAFTING OF DEEDS/AGREEMENTS				
(a)	i) Partnership Deed	15,000/- & Above	10,000/- & Above	8,000/- & Above
	ii) Partnership Deed (With Consultation & Tax Advisory)	20,000/- & Above	15,000/- & Above	10,000/- & Above
(b)	Filling of Forms with Registrar of Firms	7,000/- & Above Per Form	5,000/- & Above Per Form	3,000/- & Above
(c)	Supplementary / Modification in Partnership Deed	12,000/- & Above	9,000/- & Above	6,000/- & Above
(d)	Joint Development Agreements / Joint Venture Agreements	12000 & Above (See Note-1)	9000 & Above (See Note-1)	6,000/- & Above (See Note-1)
(e)	Others Deeds such as Power of Attorney, Will, Gift Deed etc.	5000 & Above	4000 & Above	3,000/- & Above
2) INCOME TAX				
A. Filling of Return of Income				
I) For Individuals/HUFs etc.				
(a)	Filling of Return of Income with Salary/Other Sources/Share of Profit	8,000/- & Above	6,000/- & Above	4,000/- & Above
(b)	Filling of Return of Income with detailed Capital Gain working			
	i) Less than 10 Transactions (For Shares & Securities)	11,000/- & Above	8,000/- & Above	5,000/- & Above
	ii) More than 10 Transactions (For Shares & Securities)	17,000/- & Above	12,000/- & Above	8,000/- & Above
(c)	Filling on Return of Income for Capital Gain on Immovable property	32,000/- & Above	22,000/- & Above	15,000/- & Above
(d)	Filling on Return of Income with Preparation of Bank Summary, Capital A/c & Balance Sheet.	12,000/- & Above	9,000/- & Above	6,000/- & Above
II) (a) Partnership Firms/Sole Proprietor with Advisory Services				
	(b) Minor's I.T. Statement	8,000/- & Above	6,000/- & Above	4,000/- & Above
(c) Private Ltd. Company:				
	i) Active	25,000/- & Above	18,000/- & Above	12,000/- & Above
	ii) Defunct	12,000/- & Above	9,000/- & Above	6,000/- & Above
(d) Public Ltd. Company				
	i) Active	65,000/- & Above	45,000/- & Above	30,000/- & Above
	ii) Defunct	25,000/- & Above	18,000/- & Above	12,000/- & Above
B. Filling of Forms etc. (Quarterly Fees)				
(a)	Filling of TDS/TCS Return (per Form)			
	i) With 5 or less Entries	4,000/- & Above	3,000/- & Above	2,000/- & Above
	ii) With more than 5 entries	9,000/- & Above	7,000/- & Above	5,000/- & Above



PARTICULARS		Revised minimum Recommended scale of Fees		
		Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
(b)	Filing of Form No. 15-H/G (per Set)	4,000/- & Above	3,000/- & Above	2,000/- & Above
(c)	Form No. 49-A/49-B	4,000/- & Above	3,000/- & Above	2,000/- & Above
(d)	Any other Forms filed under the Income Tax Act	4,000/- & Above	3,000/- & Above	2,000/- & Above
C. Certificate				
	Obtaining Certificate from Income Tax Department	14,000/- & Above	10,000/- & Above	7,000/- & Above
D. Filing of Appeals etc.				
(a)	First Appeal Preparation of Statement of Facts, Grounds of Appeal, Etc.	32,000/- & Above	22,000/- & Above	15,000/- & Above
(b)	Second Appeal (Tribunal)	65,000/- & Above	45,000/- & Above	30,000/- & Above
E. Assessments etc.				
(a)	Attending Scrutiny Assessment/Appeal			
	(i) Corporate	See Note 1	See Note 1	See Note 1
	(ii) Non Corporate	32,000/- & Above	22,000/- & Above	15,000/- & Above
(b)	Attending before Authorities	10,000/- & Above Per Visit	7,000/- & Above Per Visit	5,000/- & Above Per Visit
(c)	Attending for Rectifications/ Refunds/Appeal effects Etc.	7,000/- & Above Per Visit	5,000/- & Above Per Visit	3,000/- & Above Per Visit
(d)	Income Tax Survey	80,000/- & Above	55,000/- & Above	35,000/- & Above
(e)	T.D.S. Survey	50,000/- & Above	35,000/- & Above	25,000/- & Above
(f)	Income Tax Search and Seizure	See Note 1	See Note 1	See Note 1
(g)	Any other Consultancy	See Note 1	See Note 1	See Note 1
3) CHARITABLE TRUST				
(a)	(i) Registration Under Local Act	25,000/- & Above	18,000/- & Above	12,000/- & Above
	(ii) Societies Registration Act	32,000/- & Above	22,000/- & Above	15,000/- & Above
(b)	Registration Under Income Tax Act	25,000/- & Above	18,000/- & Above	12,000/- & Above
(c)	Exemption Certificate under section 80G of Income Tax Act	20,000/- & Above	15,000/- & Above	10,000/- & Above
(d)	Filing Objection Memo/other Replies	10,000/- & Above	7,000/- & Above	5,000/- & Above
(e)	Filing of Change Report	10,000/- & Above	7,000/- & Above	5,000/- & Above
(f)	Filing of Annual Budget	10,000/- & Above	7,000/- & Above	5,000/- & Above
(g)	Attending before Charity Commissioner including for Attending Objections	8,000/- & Above per visit	6,000/- & Above per visit	4,000/- & Above
(h)	(i) F.C.R.A. Registration	35,000/- & Above	25,000/- & Above	18,000/- & Above
	(ii) F.C.R.A. Certification	8,000/- & Above	6,000/- & Above	4,000/- & Above
4) COMPANY LAW AND LLP WORK				
(a)	Filing Application for Name Approval	8,000/- & Above	6,000/- & Above	4,000/- & Above
(b)	Incorporation of a Private Limited Company/LLP	35,000/- & Above	25,000/- & Above	18,000/- & Above
(c)	Incorporation of a Public Limited Company	65,000/- & Above	45,000/- & Above	30,000/- & Above
(d)	Advisory or consultation in drafting MOA, AOA	15,000/- & Above	11,000/- & Above	8,000/- & Above

PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
(e) (i) Company's/LLP ROC Work, Preparation of Minutes, Statutory Register & Other Secretarial Work	See Note 1	See Note 1	See Note 1
(ii) Certification (Per Certificate)	15,000/- & Above	11,000/- & Above	8,000/- & Above
(f) Filing Annual Return Etc.	10,000/- & Above per Form	7,000/- & Above per Form	5,000/- & Above
(g) Filing Other Forms Like : F-32, 18, 2 etc.	5,000/- & Above	4,000/- & Above per Form	3,000/- & Above
(h) Increase in Authorised Capital Filing of F-5, F-23, preparation of Revised Memorandum of Association/Article of Association/LLP Agreement	25,000/- & Above	20,000/- & Above	14,000/- & Above
(i) DPIN/DIN per Application	4,000/- & Above	3,000/- & Above	2,000/- & Above
(j) Company Law Consultancy including Petition drafting	See Note 1	See Note 1	See Note 1
(k) Company Law representation including LLP before RD and NCLT	See Note 1	See Note 1	See Note 1
(l) ROC Representation	See Note 1	See Note 1	See Note 1

5) AUDIT AND OTHER ASSIGNMENTS

Rate per day would depend on the complexity of the work and the number of days spent by each person

(i) Principal	18,000/- & Above per day	12,000/- & Above per day	8,000/- & Above per day
(ii) Qualified Assistants	10,000/- & Above per day	7,000/- & Above per day	5,000/- & Above per day
(iii) Semi Qualified Assistants	5,000/- & Above per day	4,000/- & Above per day	3,000/- & Above per day
(iv) Other Assistants	3,000/- & Above per day	2,000/- & Above per day	1,000/- & Above per day

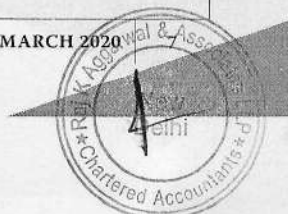
Subject to minimum indicative Fees as under:

(i) Tax Audit	40,000/- & Above	30,000/- & Above	22,000/- & Above
(ii) Company Audit			
(a) Small Pvt. Ltd. Co. (Turnover up to ₹ 2 crore)	50,000/- & Above	35,000/- & Above	25,000/- & Above
(b) Medium Size Pvt. Ltd. Co./ Public Ltd. Co.	80,000/- & Above	55,000/- & Above	35,000/- & Above
(c) Large Size Pvt. Ltd. Co./ Public	See Note 1	See Note 1	See Note 1
(iv) Review of TDS Compliance	25,000/- & Above	18,000/- & Above	12,000/- & Above
(v) Transfer Pricing Audit	See Note 1	See Note 1	See Note 1

6) INVESTIGATION, MANAGEMENT SERVICES OR SPECIAL ASSIGNMENTS

Rate per day would depend on the complexity of the work and the number of days spent by each person

(a) Principal	35,000/- & Above + per day charge	25,000/- & Above + per day charge	18,000/- & Above per day charge
(b) Qualified Assistant	18,000/- & Above + per day charge	12,000/- & Above + per day charge	8,000/- & Above per day charge
(c) Semi Qualified Assistant	10,000/- & Above + per day charge	7,000/- & Above + per day charge	5,000/- & Above per day charge



PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
7) CERTIFICATION WORK			
(a) Issuing Certificates under the Income Tax Act i.e. U/s 80IA/80IB/10 A/10B & other Certificates	See Note 1	See Note 1	See Note 1
(b) Other Certificates For LIC/ Passport/Credit Card/Etc.	10,000/- & Above	7,000/- & Above	5,000/- & Above
(c) Other Attestation (True Copy)	3,000/- & Above per form	2,000/- & Above per form	1,000/- & Above
(d) Net worth Certificate for person going abroad	18,000/- & Above	12,000/- & Above	8,000/- & Above
8) RERA			
(a) Audit of Accounts	10,000/- & Above	7,000/- & Above	5,000/- & Above
(b) Appearance Before Appellate Tribunal of Regulatory Authority or Adjudicating Authority	50,000/- & Above	35,000/- & Above	25,000/- & Above
(c) Advisory & Consultation	See Note 1	See Note 1	See Note 1
(d) Certification for withdrawal of amount	See Note 1	See Note 1	See Note 1
9) CONSULTATION & ARBITRATION			
Rate per hour would depend on the complexity of the work and the number of hours spends by each person			
(a) Principal	35,000/- & Above (initial fees) + additional fees @ 8,000/- & Above per hour	25,000/- & Above (initial fees) + additional fees @ 6,000/- & Above per hour	18,000/- & Above (initial fees) + additional fees @ 4,000/- & Above per hour
(b) Qualified Assistant	6,000/- & Above per hour	4,000/- & Above per hour	3,000/- & Above per hour
(c) Semi Qualified Assistant	3,000/- & Above per hour	2,000/- & Above per hour	1,000/- & Above per hour
10) NBFC/RBI MATTERS			
(a) NBFC Registration with RBI	See Note 1	See Note 1	See Note 1
(b) Other Returns	18,000/- & Above	12,000/- & Above	8,000/- & Above
11) GST			
(a) Registration	20,000/- & Above	15,000/- & Above	10,000/- & Above
(b) Registration with Consultation	See Note 1	See Note 1	See Note 1
(c) Tax Advisory & Consultation i.e. about value, taxability, classification, etc.	See Note 1	See Note 1	See Note 1
(d) Challan/Returns	15,000/- & Above + (4,000/- Per Month)	10,000/- & Above + (3,000/- Per Month)	8,000/- & Above + (2,000/- Per Month)
(e) Adjudication/Show Cause notice reply	30,000/- & Above	20,000/- & Above	15,000/- & Above
(f) Filing of Appeal / Appeals Drafting	30,000/- & Above	20,000/- & Above	15,000/- & Above
(g) Furnish details of inward/outward supply	See Note 1	See Note 1	See Note 1
(h) Misc services i.e. refund, cancellation/revocation registration, maintain electronic cash ledger etc.	See Note 1	See Note 1	See Note 1
(i) Audit of accounts and reconciliation Statement	40,000/- & Above	20,000/- & Above	12,000/- & Above
(j) Any Certification Work	10,000/- & Above	7,000/- & Above	5,000/- & Above



PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
12) FEMA MATTERS			
(a) Filing Declaration with RBI in relation to transaction by NRIs/OCBs	35,000/- & Above	25,000/- & Above	18,000/- & Above
(b) Obtaining Prior Permissions from RBI for Transaction with NRIs/OCBs	50,000/- & Above	35,000/- & Above	25,000/- & Above
(c) Technical collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters	See Note 1	See Note 1	See Note 1
(d) Foreign collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters (incl. Shareholders Agreement)	See Note 1	See Note 1	See Note 1
(e) Advising on Non Resident Taxation Matters including Double Tax Avoidance Agreements including FEMA	See Note 1	See Note 1	See Note 1
13) PROJECT FINANCING			
(a) Preparation of CMA data	See Note 1	See Note 1	See Note 1
(b) Services relating to Financial sector	See Note 1	See Note 1	See Note 1
14) ACCOUNTANCY SERVICES (New Heading)			
Book Keeping and the preparation of financial statements			See Note 1
Other Services			See Note 1
15) Other Services not listed above			See Note 1

Notes:

- 1) Fees to be charged depending on the complexity and the time spent on the particular assignment.
- 2) The above recommended minimum scale of fees is as recommended by the Committee for Members in Practice (CMP) of ICAI
- 3) The aforesaid table states recommendatory minimum scale of fees works out by taking into account average time required to complete such assignments. However, members are free to charge varying rates depending upon the nature and complexity of assignment and time involved in completing the same.
- 4) Office time spent in travelling & out-of-pocket expenses would be chargeable. The Committee issues for general information the above recommended scale of fees which it considers reasonable under present conditions. It will be appreciated that the actual fees charged in individual cases will be matter of agreement between the member and the client.
- 5) GST should be collected separately wherever applicable.
- 6) The Committee also recommends that the bill for each service should be raised separately and immediately after the services are rendered.
- 7) Classification of Class A, Class B & Class C Cities are given in **Annexure 'A'**
- 8) The amount charged will be based on the location of the service provider.



S. No	STATES/UNION TERRITORIES	CITIES CLASSIFIED AS "A"	CITIES CLASSIFIED AS "B"	CITIES CLASSIFIED AS "C"
1.	ANDAMAN & NICOBAR ISLANDS	_____	_____	All cities
2	ANDHRA PRADESH	_____	Vijayawada, Greater Visakhapatnam, Guntur, Nellore	Other Cities
3	ARUNACHAL PRADESH	_____	_____	All cities
4	ASSAM	_____	Guwahati	Other Cities
5	BIHAR	_____	Patna	Other Cities
6	CHANDIGARH	_____	Chandigarh	_____
7	CHHATTISGARH	_____	Durg-Bhilai Nagar, Raipur	Other Cities
8	DADRA & NAGAR HAVELI	_____	_____	All cities
9	DAMAN & DIU	_____	_____	All cities
10	DELHI	Delhi	_____	_____
11	GOA	_____	_____	All cities
12	GUJARAT	Ahmedabad	Rajkot, Jamnagar, Bhavnagar, Vadodara Surat	Other Cities
13	HARYANA	_____	Faridabad, Gurgaon	Other Cities
14	HIMACHAL PRADESH	_____	_____	All cities
15	JAMMU & KASHMIR	_____	Srinagar, Jammu	Other Cities
16	JHARKHAND	_____	Jamshedpur, Dhanbad, Ranchi, Bokro Stell City	Other Cities
17	KARNATAKA	Bengaluru	Belgaum, Hubli-Dharwad, Mangalore, Mysore, Gulbarga	Other Cities
18	KERALA	_____	Kozhikode, Kochi, Thiruvananthapuram, Thrissur, Malappuram, Kannur, Kollam	Other Cities
19	LAKSHADWEEP	_____	_____	All cities
20	MADHYA PRADESH	_____	Gwalior, Indore, Bhopal, Jabalpur, Ujjain	Other Cities
21	MAHARASHTRA	Greater Mumbai, Pune	Amravati, Nagpur, Aurangabad, Nashik, Bhiwandi, Solapur, Kolhapur, Vasai-Virar City, Malegaon, Nansws-Waghala, Sangli	Other Cities
22	MANIPUR	_____	_____	All cities
23	MEGHALAYA	_____	_____	All cities
24	MIZORAM	_____	_____	All cities
25	NAGALAND	_____	_____	All cities
26	ODISHA	_____	Cuttack, Bhubaneswar, Rourkela	Other Cities
27	PUDUCHERRY	_____	Puducherry/ Pondicherry	_____
28	PUNJAB	_____	Amritsar, Jalandhar, Ludhiana,	Other Cities
29	RAJASTHAN	_____	Bikaner, Jaipur, Jodhpur, Kota, Ajmer	Other Cities
30	SIKKIM	_____	_____	All cities
31	TAMIL NADU	Chennai	Salem, Tiruppur, Coimbatore, Tiruchirappalli, Madurai, Erode	Other Cities
32	TELANGANA	Hyderabad	Warangal	Other Cities
33	TRIPURA	_____	_____	All cities
34	UTTAR PRADESH	_____	Moradabad, Meerut, Ghaziabad, Aligarh, Agra, Bareilly, Lucknow, Kanpur, Allahabad, Gorakhpur, Varanasi, Saharanpur, Noida, Firozabad, Jhansi	Other Cities
35	UTTARAKHAND	_____	Dehradun	Other Cities
36	WEST BENGAL	Kolkata	Asansol, Siliguri, Durgapur	Other Cities

