

September 30, 2024

**The BSE Limited**  
Corporate Relationship Department.  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

SCRIP CODE: **543066**

SECURITY: **Equity Shares/Debentures**

**The National Stock Exchange of India Limited**

Exchange Plaza, C-1, Block G,  
Bandra-Kurla Complex.  
Bandra (E), Mumbai - 400 051

SYMBOL: **SBICARD**

SECURITY: **Equity Shares**

Dear Sirs,

**Re: Disclosure under Regulation 30 and 51 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 30 and 51 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform that M/s. APRA & Associates LLP, Chartered Accountants, (Registration No. 011078N/N500064) and M/s. S.P. Chopra & Co., Chartered Accountants, (Registration No. 000346N) vide their letters dated September 30, 2024 have given acceptance to their appointment as the Joint Statutory Auditors of the Company for the Financial Year 2024-25 w.e.f. September 30, 2024, pursuant to the letter No./CA. V/COY/CENTRAL GOVERNMENT, SBICRD(I)/999 dated September 21, 2024, issued by the office of the Comptroller and Auditor General of India (CAG).

Brief Profiles of M/s. APRA & Associates LLP and M/s. S.P. Chopra & Co. are annexed herewith.

Kindly take the same on record.

Thanking you,

Yours faithfully,

**For SBI Cards and Payment Services Limited**

**Payal Mittal Chhabra**  
**Company Secretary & Compliance Officer**  
**Date & Time of event: - September 30, 2024 at around 05:51 PM**

**SBI Cards and Payment Services Ltd.**

DLF Infinity Towers, Tower C,  
12th Floor, Block 2, Building 3,  
DLF Cyber City, Gurugram - 122002,  
Haryana, India

Tel.: 0124-4589803  
Email: [customercare@sbicard.com](mailto:customercare@sbicard.com)  
Website: [sbicard.com](http://sbicard.com)

Registered Office:  
Unit 401 & 402, 4th Floor, Aggarwal Millennium Tower,  
E 1,2,3, Netaji Subhash Place, Wazirpur, New Delhi - 110034  
CIN - L65999DL1998PLC093849



**APRA & LLP**  
**ASSOCIATES**  
CHARTERED ACCOUNTANTS



## About Us

A P R A & Associates LLP, Chartered Accountants provides auditing, taxation, consultancy and financial management services to a large and wide variety of clients throughout India including multi national, PSUs and government companies.

## Work Philosophy

At A P R A, we take pride in assisting our clients in attaining their goals and objectives in their various business ventures and activities. In all these efforts, we are guided by our work philosophy of rendering "Service with a difference".

Our mission is to provide superior and distinctive service to the clients and to contribute to the economic development of the country. In striving to achieve our mission, we are guided by our desire to provide quality service that adds value to our clients.

Our wide range of services addresses the full spectrum of our clients business needs. Our focus is on providing the client with integrated business solutions. Our emphasis is on working closely with client to develop innovative solutions by combining both board level and operational perspectives.



## About Us

A P R A & Associates LLP, Chartered Accountants provides auditing, taxation, consultancy and financial management services to a large and wide variety of clients throughout India including multi national, PSUs and government companies. Our firm is a medium sized accounting firm in India with a team of dynamic accountants and professionals serving domestic and international clients. We have a staff of about 150 persons including Chartered Accountants, Cost Accountants, Company Secretary, Graduates and other professionals.

### Delhi Office:

379, Aggarwal Millennium Tower - II, Netaji Subhash Place, Pitampura, New Delhi 110034

Phone : 011-47292280, 81  
Email: [info@aprafirm.com](mailto:info@aprafirm.com)

### Gurgaon office:

Plot No. 9, C- Block, Sushant Lok, Phase 1, Sector 43, Gurugram, Haryana Pin - 122002

Phone: 0124-4477824, 25

Website: [www.aprafirm.com](http://www.aprafirm.com)

PAN: : ██████████  
GSTIN : ██████████  
FRN : 011078N/N500064  
TAN No. : DELA44365G  
ICAI  
Registration : 011078N/N500064  
Details

**Firm Establishment in Year 1991**



## Partner's Profile

### CA Atul Kumar Gupta

**B. Com (Hons.), LLB, FCA, FCMA, CIQA, PGDEMM, MIMA.**  
Former President ICAI (2020-21)  
Former Vice President ICAI (2019-2020)

CA Atul Kumar Gupta is a Central Council Member of the Institute of Chartered Accountants of India. He was enrolled as member of the ICAI in 1999. He remained President of ICAI (2020-21) & the Chairman of NIRC of ICWAI (2005-06) and NIRC of ICAI (2010-11). Also he was member of Special Task Force (Service tax) of ASSOCHAM and Chairman of Indirect taxes committee of ICAI (2014-15 & 2015-16). He remained chairman of the Board of Studies (BOS) committee of ICAI (2018-19). He has been awarded for best commendable performance (2004-05) by NIRC of ICAI. He is founder of "Do You Know Series" (DYKS) relating to key regular updates on Indirect Taxes.

#### **Presently, he is remained:**

- Board Member of IFAC and XBRL International

#### **Previously he was:**

- Chairman of SAFA-CPD committee
- Director of Accounting Research foundation (ARF) of ICAI
- Member of more than 15 committees of ICAI
- Member of Advisory committee for GST in GSTN board
- Member of Finance committee of Delhi management association

He authored various books on Indirect Tax some popular are naming "GST Concept & Roadmap, Comprehensive Guide to Service Tax, Refund under Service Tax, An Introduction to Service Tax" and many others. His articles are regularly published in leading Newspapers, Magazines & Professional Newsletters.

He addressed more than 1000 Seminars and workshops organized by Various Professional Bodies, Institutions, Trade Associations & Chambers across India. He frequently speaks on platform of ICAI, ICWAI, JIMS, IP University & many other Corporates. He is a leading Advisor on Service Tax/GST in various renowned Pvt. & Public Sector Corporates.

## Partner's Profile

### CA Sudershan Kumar Garg

B.Com, FCA

CA Sudershan Kumar Garg was enrolled as member of the ICAI in 1973. He holds a Bachelor's Degree in Commerce and a Chartered Accountant by profession. He has 44 years of varied experience in the field of Oil & Power. He worked with Indian Oil Corporation Limited for 29 years and has acquired rich experience in Finance, Marketing, Pipelines, Excise & Customs, Oil Pricing etc. He was Executive Director (Finance) in Indian Oil Corporation. He joined the board of NHPC Ltd. (A Govt. of India Enterprise) as Director (Finance) in 2003. In October 2005, he became CMD of NHPC and NHDC (a subsidiary of NHPC) and remained on these posts for more than five years till his superannuation in Dec. 2010. In addition, he was also CMD of Loktak Downstream Hydroelectric Corporation Ltd. from October, 2009 to Dec. 2010.

During his tenure with NHPC, he has the distinction of commissioning five Hydro projects, with an aggregate installed capacity of 1820 MW and got the corporation with 'Mini Ratna category – I' status from Government of India. He was responsible for implementing Enterprise Resource Planning (ERP) in NHPC. Apart from diversifying in thermal and wind power, he got several new Hydro Projects cleared from the Government and also expanded its business by entering into joint ventures for developing Power Projects. He was also responsible for bringing a highly successful maiden IPO of NHPC which was oversubscribed by 24 times in 2009. He also brought a turnaround in the financial health of the Corporation and made it a cash surplus Company by increasing the net profits more than four times during his 7½ years stint with NHPC.

Mr. Garg was on the Board of International Hydro Association (IHA).

Mr. Garg was conferred with 'Lifetime Achievement Award' by the Institute of Economic Studies in 2010, 'CA Professional Manager's Award' in personal capacity by the Institute of Chartered Accountants of India in 2008, the 'SRCC Alumni award' by Sri Ram College of Commerce in 2009 and 'CEPM – PMA Honorary Fellowship Award' by the Centre for Excellence in Project Management (CEPM) and Project Management Associates apart from getting several other awards.

## Partner's Profile

### CA Arun Kumar Gupta

B.Com (Hons.), FCA, DISA

CA Arun Kumar Gupta was enrolled as member of the ICAI in 1991 and has experience of more than twenty five years. He is also DISA qualified from ICAI. He is in charge of Delhi office at Pitampura and looking after the entire range of practice relating to Audit, Direct Taxes & Indirect taxes including planning for corporate.

He is the convener of North Ex CA study Circle and in this capacity regularly organized seminars for enhancing the knowledge of the members of the Institute. The NIRC of ICAI for the services of the Study circle honored him the award of the best Study circle of North India. He has also been awarded by NIRC of ICAI for outstanding contribution to the cause of the profession in the year 2010-11

### CA Raman Kumar Gupta

B.Com, FCA

CA Raman Kumar Gupta was qualified as Chartered accountant in May 2004. He also has done valuation course and course on International taxation conducted by Institute of Chartered Accountant of India. He is also pursuing LLB.

He has vast experience of handling taxation matters upto appellate level and working with multinational and reputed organizations. He remained member of Indirect tax committee of ICAI. He was also member of various study and research group of ICAI including GST research group. Currently he is deputy convener of North Ex Study circle of NIRC of ICAI of India.

He is a regular speaker on various seminar and training conducted by ICAI, study group of NIRC and other forums. He is a regular faculty for GST in National Academy Custom, Excise and Narcotics (NACEN). He has executed various impact studies of GST pertaining to different sectors. He has represented Power sector to the Ministry of Power for assessing the impact of GST on Power sector.

Currently he is looking after international taxation, VAT and GST matters and is involved in various GST implementation study of various PSU's and MNC's.



## Partner's Profile

### CA Arun Bansal

B. Com, FCA

CA Arun Bansal was enrolled as member of the ICAI in 1995 and looking after the affairs of Gurgaon branch. He had worked as Manager, Direct taxation in M/s Price Water House Coopers for the period year 1995 to year 2000 and thereafter started self practice in the name of M/s Arun Bansal & Associates and merged the firm in APRA & Associates in the year 2006.

Apart from advising clients (both domestic and international) on various issues under the Income- Tax Act, Wealth Tax Act, Double Taxation Avoidance Agreements & Transfer Pricing, he has a vast experience in handling assessment proceedings under the Income-tax Act. He also handles appellate matters before the Commissioner of Income tax (Appeals) and the Income-tax Appellate Tribunal (ITAT).

### CA Anoop Gupta

B.Com, FCA

CA Anoop Gupta qualified as Chartered Accountant in November 2001. He is senior partner in M/s APRA & Associates which is a renowned name in the field of Indirect and Direct Taxes.

His core competency and area of expertise includes GST, Service Tax and VAT.

He is a member of the Indirect Tax committee of Institute of Chartered Accountants of India, He remained member in the study group of Service tax of ICAI. He was a Member in research group on GST constituted by Institute of Chartered Accountants of India during 2015-16.

He is a regular speaker in various seminars/trainings conducted by ICAI, study groups of NIRC of ICAI and other branches and Forums.

He has been called upon by various PSU's, MNCs and other companies and organizations to provide corporate training on taxation and allied matters.





## Partner's Profile

**CA Ashok Gupta**  
B.Com (Hons.), FCA

CA Ashok Kumar was enrolled as member of the ICAI in 1987 and has experience of more than 29 years. He has over the years acquired proficiency in Statutory Audits and Finalization of Financial Statements.

He has been the convener of North Ex CA study Circle and in this capacity regularly organized seminars for enhancing the knowledge of the members of the Institute. The NIRC of ICAI for the services of the Study circle honored him the award of the best commendable Study circle of North India.

**CA Vishal Gill**  
FCA

CA Vishal Gill was enrolled as the member of ICAI in the year 2009. He has been awarded the best paper of Mathematics by ICAI. He is handling Service Tax/GST, Direct Taxes and allied matters.

He has also written various articles on Service Tax and GST.

**CA Trilok Chand Bansal**  
B.Com (Hons.), FCA

CA Trilok Chand Bansal was enrolled as member of the ICAI in 1988 and has an experience of more than 28 years. He is a commerce graduate from Shri Ram College of Commerce, Delhi University.

He has been contributing articles in Tax magazines and delivering lectures on various issues as well.





## Partner's Profile

### CA Deepak Kataria

B.Com, FCA

CA Deepak Kataria was enrolled as member of the ICAI in 2004. He is looking after Service tax/GST, Direct taxes and allied matters.

Apart from advising clients (both domestic and international) on various issues under the Income- Tax Act, Wealth Tax Act, Double Taxation Avoidance Agreements & Transfer Pricing, he has a vast experience in handling assessment proceedings under the Income-tax Act. He also handles appellate matters before the Commissioner of Income tax (Appeals) and the Income-tax Appellate Tribunal (ITAT).

### CA Anil Kumar

FCA

CA Anil Kumar is an fellow member of the ICAI. He is looking after Service tax/GST, Direct taxes and other related matters. He is being constantly writing articles relating to GST and service tax.

### CA Suresh Kumar

B.Com, FCA

CA Suresh Kumar was enrolled as member of the ICAI in 2000 and in charge of Baddi Branch, Himachal Pradesh.

He is providing consultancy services relating to establishment of new Industrial undertaking.

### CA Sumeet Sareen

FCA

CA Sumeet Sareen is an associate member of the ICAI. He is looking after Service tax/GST, Direct taxes and other related matters.



## Partner's Profile

### CA Sujit Kumar Shah Kalwar

B.Com, PGDM

CA Sujit Kumar Shah Kalwar is an associate member of the ICAI. He is looking after Direct taxes/ GST and allied matters.

### CA Sumit Mishra

B.Com, FCA

CA Sumit Mishra was enrolled as member of the ICAI in 2011. He is looking after GST, Direct taxes and other related matters.

### CA Rajan Kumar Gupta

B.Com, ACA

CA Rajan Kumar Gupta is an associate member of the ICAI. He is looking after Direct taxes/ GST and allied matters.

### CA Anmol Gupta

B.Com, ACA

CA Anmol Gupta is an associate member of the ICAI. He is looking after Service tax/GST and other related matters.





## Our Services

### Assurance and Risk advisory

- ✓ External audit service
- ✓ Internal audits and internal controls
- ✓ Financial accounting services
- ✓ Review of Audit trail where books of accounts are maintained under integrated computerized system (ERP/SAP/ORACLE)
- ✓ Third Party EPF Audit

### Taxation

- ✓ Direct tax Services
  - Corporate taxation
  - Employee taxation
- ✓ Indirect Tax Services
  - Goods and service tax
  - Service tax
  - VAT/ sales tax
- ✓ International Taxation
  - Transfer pricing study and documentation

### Advisory

- ✓ Business advisory
  - Setting up of business
- ✓ Corporate advisory and regulatory matters
  - IFRS, IAS and Indian GAAP
  - Labour and administrative law compliance
  - Company law compliance
- ✓ FEMA/RBI regulatory matters
- ✓ Representation before authorities

### Back office operations

- ✓ Payroll processing
- ✓ Vendor payments
- ✓ Debtors realization
- ✓ ESI & PF Consultancy
- ✓ Other services







### Assurance and Risk advisory

Our separate division provides services relating to audit that include both statutory audits as well as internal audits. We also give comprehensive advice on various business matters which assist the corporate decision making function. We also issue certificates as may be required under various statutory requirements from time to time.

#### External audit service

We at A P R A conduct audit for our client required under various statutes. Some of the designated services are in relation to:

#### Statutory audits

Companies Act, 2013 imposes an obligation on all the companies registered under the Companies Act to have its financial statements audited by an eligible firm of Chartered Accountants. Our audit Firm undertakes the statutory Audit.

#### Tax audits

Section 44AB of the Income Tax Act imposes an obligation on the corporate/ firms/ individuals, having prescribed annual turnover to appoint an auditor for conducting tax audit. Our audit firm undertakes the tax audit of corporate/ firms/ individuals and issues a report, required to be attached along with the tax return

#### Bank audits

Under the RBI panel for statutory auditors for bank audits, APRA falls under category A of chartered accountant firms. For the past many years APRA has been associated with leading nationalized banks as statutory branch auditors. Apart for this, APRA also carries out concurrent audit for nationalized banks.

#### Other external audit assignments

- Audit of Non-profit/ charitable organizations
- Audit of Superannuation Trusts maintained by Corporate for their employees
- Audit of Gratuity Trusts maintained by Corporate for their employees
- Audit of Provident Fund Trusts maintained by Corporate for their employees

### Miscellaneous certifications

We also provide Chartered Accountants' Certificate, required for various purposes under the various statutes, like:-

- I. Certificate u/s 195 of Income Tax Act, for deducting TDS on making payment outside India;
- II. Certificate for valuation of Shares;
- III. Certification required under Foreign Trade Policy;
- IV. Certification required under FEMA;
- V. Certification required for claiming refund of sales tax, etc.

### Internal audit and internal controls

We also undertake Internal Audit assignments to ascertain whether the company is in compliance to the provisions under the Income Tax Act, Companies Act and any other statutes applicable to the company. The scope of our Internal Audit usually includes, but not limited to, the following areas:

- I. Review of Internal Control system and procedure;
- II. Stock Audit, Purchase Audit, and Sales Audit;
- III. Inter Branch office reconciliation;
- IV. Cash/bank receipts and payments audit;
- V. Salary and wages audit;
- VI. Compliance of various segments with the policies, plans and procedures of the enterprise; etc.

### Financial accounting services

We provide accounting services to our various clients (including PSU clients) in accordance with their requirements. The service includes:

- I. Preparation of expense ledger accounts, revenue ledger accounts and various other accounts;
- II. Preparation & Maintenance of Vouchers;
- III. Preparation of Bank reconciliation statements; debtors & creditors reconciliation statements;
- IV. Finalization of accounts
- V. Review of Audit trail where book of accounts are maintained under integrated computerized system (ERP/SAP/ORACLE)

## Taxation

We have dynamic and experienced teams for handling the taxation matters working separately in their respective area of specialization.

### Direct taxation service

We have dynamic team working in the field of direct taxes advisory and compliances both at corporate and individual level.

### Corporate taxation

#### Advisory services

We provide detailed advice relating to various corporate tax issues to enable the maximization of benefits under the provisions of the domestic tax law and also ensuring that tax litigation risks are minimized. We also provide advice on various issues relating to DTAA such as tax residence, creation of permanent establishment, tax credits etc. Our endeavor is to approach the issues on corporate tax to reduce risk and resolve conflicting issues at the first level of audit of the tax returns by the Tax officers.

#### Compliance matters

##### TDS Compliances

During the course of business activities the payments are made to outside parties on a regular basis, like payments made towards contractual work, rent, fee for professional or technical services and commission, etc which attract the provisions relating to deduction of tax at source as contained in the Income Tax Act, 1961. In this connection, we provide our assistance in the following areas:

- Review of financial accounts and scrutinizing the bills and supports to examine the applicability of withholding tax
- Preparation of tax payment challan for deposit of taxes withheld.
- Preparation of withholding tax certificate (Form 16A) for the taxes with held on various payments like contractor, rent, professional or technical services and commission;
- Preparation of Quarterly and Annual returns of taxes withheld and submission of the same with the Tax Authorities;
- Representation in connection with verification proceedings of withholding tax returns filed with the Income tax authorities.

### Corporate Tax Returns

Provisions of Income Tax Act, 1961 (the Act) require all companies/ assesseees to estimate their income in advance and deposit the annual tax liability on advance basis in four quarterly installments. We estimate the annual tax liability on quarterly basis based on estimated profit and loss account, both under the normal provisions of the Income Tax Act and Minimum Alternate Tax and thereby determining the advance tax liability.

The tax returns are finalized & submitted before the due date after verifying the followings.

- Review of various expenses and determining the deductibility of the same under the Act;
- Review of financial statements for the sole purpose of preparing the corporate tax return; and
- Preparation of the Corporate Tax Return in the prescribed form and submission of the same with tax authorities within the due date.

### Employee taxation

#### Advisory Services

We provide detailed advice relating to various employee tax issues which may relate to hiring of international staff etc. We advise the clients on salary structuring, drafting of employment agreements, secondment agreements etc. in the most tax efficient manner after considering the domestic tax law including the Double Taxation Avoidance Agreements (DTAA) between India and various countries.

#### Compliance Services

We assist the clients in obtaining the Permanent Account Number (PAN), computation of estimated tax liability and complying with the withholding tax provisions (which also include the deposit of the taxes withheld), assisting the expatriates to submit the tax return, representation before the tax authorities and obtaining "Income Tax Clearance Certificate" for departing expatriates.



## Taxation

### Indirect taxation services

We have a separate division, which provide services to various corporate clients in the following areas of indirect taxation and handle matters relating to Goods and service tax, Service tax, sales tax (including works tax), and allied laws.

### Goods and Service Tax

We at APRA believe in change for improvement. As the Indian economy is going through tax reforms, Goods and service tax is seen as a revolutionary indirect tax regime. Keeping in view our philosophy of 'service with a difference', we have evolved with a team of experts engaged in thorough research on the topic. Our dedicated team is rendering services to corporate in the following spheres of Goods and service tax:

- Providing the client with a road map to effective implementation of GST;
- Development of accounting and procedural manuals keeping in mind the GST framework and clients work philosophy;
- Training the client's personnel on the various aspects of the tax regime and equipping them with skill sets to handle the issues;
- Implementation of procedures and practices required for effective compliance with Goods and service tax requirements;
- Helping the client in grafting the software incorporated with GST compliances.

### Service Tax

We have been rendering following services on issues relating to service tax matters for past decade:

- Carrying out diagnostic study of records for client.
- Advising the clients on the applicability of service tax.
- Obtaining Service Tax Registration under the appropriate head.
- Determining Service Tax liability on monthly/ quarterly basis
- Determining/ advising on the availability of service tax credit in accordance with the provisions of CENVAT Credit Rules 2004.
- Preparation of challan (TR-6) and depositing the service tax within the due dates and Preparation of half-yearly Service Tax Returns (ST - 3)
- Liaisoning/ Representation before the Service Tax authorities for any notices issued or for any other matter, as may be required.

### VAT/ sales tax

We have been rendering following services on issues relating to sales tax/VAT matters:

- Obtaining Registration under Sales Tax/ VAT
- Advising the Clients on routine matters;
- Various compliances including deposit of taxes within the stipulated time;
- Preparation and submission of returns; and
- Liaisoning with/ representation before the revenue authorities.

### International taxation

#### Transfer pricing study and documentation

We provide complete solution to our clients relating to Transfer Pricing issues. The Transfer Pricing Regulations (TP Regulations) requires that all "international transactions" between "associated enterprises" should be undertaken at an "arm's length price" and requires that Transfer Pricing certification be obtained from accountants relating to international transactions within the Multi National Corporations (MNCs). In this regard, we assist the client's in the following manner:-

- Evaluating the existing transfer pricing policy and the basis/ methodologies for determining prices of international transactions with associated enterprises.
- Evaluating/ understanding the Import and Exports from/to associated enterprises, Payment of royalty/fees for technical services to associated parties & Services from associated enterprises.
- Advising adjustments that may be required to ensure that the transfer pricing policy is in tune with Indian TP Regulations.
- Ensuring that all relevant documents and relevant information are maintained by the Company to enable it to support its transfer pricing policy, if necessary, before the statutory authorities.

We also represent the clients before the tax officers with respect to their Transfer Pricing policies.

## Advisory

We, at APRA, have a dynamic and experienced team of professionals engaged in providing advisory services catering the various needs of client business.

### Business advisory

#### Setting up of business

We assist our clients in setting up business in India which includes setting up of Liaison Office, Branch Office, Project Office and creation of wholly owned subsidiary companies, forming joint venture alliances and limited liability partnerships, strategic collaborations etc.

We assist our clients in getting all requisite approvals from the various Government bodies including Foreign Investment Promotion Board (FIPB) / Reserve Bank of India (RBI) and all other government ministries and their respective departments.

We assist our clients in establishing 100% Export Oriented Units under the Scheme of Software Technology Parks of India (STPI). We assist in preparation of documents/ application to be filed with the STPI and obtaining approval and thereafter, we assist in getting the office premises of the client, Customs Bonded. This includes liaisoning with the STPI and Customs Office.

### Corporate advisory and regulatory matters

#### IFRS, IAS and Indian GAAP

As a part of economic reforms, there has been a revolution in the reporting requirements for the corporate. With the introduction of IFRS, the reporting requirements have, on one hand, become stringent and on the other hand, more users oriented. We, at APRA, provide the following services in relation to IFRS, IAS and Indian GAAP based on thorough research:

- Providing the client with a road map to effective implementation of IFRS;
- Development of accounting and procedural manuals keeping in mind the reporting framework and clients work philosophy;
- Training the client's personnel on the various aspects of the IFRS and Indian GAAP and equipping them with skill sets to handle the issues;
- Implementation of procedures and practices required for effective compliance with reporting requirements of IFRS and Indian GAAP;
- Helping the client in grafting the ERP software incorporated with IFRS and Indian GAAP requirements.

### Labour and administrative laws

We, at APRA, also deal in the various matters relating to Labour and administrative law procedures and disclosure requirements. We assist the client in complying with the provisions of ESI, EPF, Gratuity, Bonus, Indian contractors, and other allied statutes.

### Company law compliance

We render services relating to all aspects of compliance under the Companies Act of India, which inter alia includes liaisoning with all offices of Registrar of Companies (ROC), Department of Company Affairs and Company Law Board. Our secretarial department is headed by a qualified company secretary.

Under the Companies Act, with respect to dealings with the Registrar of Companies/ Company Law Board, our services range from:-

- Incorporation of public/ private companies
- Registration of Offices in India of Foreign Companies.
- Preparation and filing of statutory forms and annual return as required under the Companies Act,
- Preparation of any petition/ documents for obtaining any approval/ order, as may be required, from the Company Law Board
- Liaisoning with the Registrar of Companies/ Company Law Board; etc

With respect to compliances of the provisions of the Companies Act, we provide following services to our corporate clients:-

- Advising/ assisting the clients of routine corporate law matters.
- Assisting in preparation & Maintenance of Minutes of the Board/ General/ Committee meetings.
- Assisting in preparation & Maintenance of Statutory and other Registers required to be kept under the Companies Act and updating thereof, for example:- Register of share application and allotment, Register of members, Register of share transfer, Register of directors, Register of Director's attendance, Register of Fixed Assets etc.
- Providing compliance Certificate as required under the Act, as may be required by the client.



## Advisory

### FEMA/ RBI Regulations

We, at APRA, provide the following services relating to FEMA/ RBI regulations:

- Assisting in various foreign exchange transactions.
- Obtaining approvals required for various transactions from RBI, e.g. for issuing shares to foreign entities, availing External Commercial Borrowings (ECBs), etc.
- Assisting for forms and returns as required to be filed with Reserve Bank of India (RBI) for some particular transaction.
- Liaisoning with RBI for any matter as required from time to time.

### Representation before authorities

We, at APRA, have a learned and experienced team of individual specialized in various aspects of taxation and other regulatory matters to represent the client before the authorities and handle their cases in a diligent manner. We have been handling the appeals and scrutiny cases to the tribunal level for our clients based in India.

## Updates

Our separate division keeps updating all the clients about the latest amendments, proposed amendments, latest case laws, etc. under the various statutes. We are publishing fortnightly updates called "Just 5 Minutes" & "Do you know Series" which gives the client a gist of all the amendments that have been made during the fortnight. We also introduce "Online course in Service Tax/GST" through "Do you know series". We also update our clients about the specific industry related changes immediately, as may be applicable to them.

We also publish yearly synopsis of Finance Budget, announced by the Union Finance Minister every year on the very next day of announcement of the Finance Budget.





## Back office operations

There is a separate department for providing Back Office Operation Services. We provide wide range to Back office Operation Services as per their requirements, which includes, but not limited to the following:

### Payroll processing services

We provide the following assistance for processing of salary, handling PF/ESI matters, professional tax, TDS on salary, etc.

#### Salary Processing

- Checking of computation of estimated income for the purpose of determining the amount of average monthly withholding tax to be deducted from the monthly salary of the employees
- Checking of final tax computation for the employees to determine the total tax payable by them on the salary income earned in the relevant fiscal year;
- Depositing taxes withheld and obtaining the receipt from the bank for the tax so deposited;
- Preparation of Tax withholding certificates (Form 16)
- Preparation of quarterly TDS Returns of tax deducted on Salary.

#### Compliance to Provident Fund (PF) Requirements

- Filing of Form 2 (Revised) "Nomination & Declaration" in the PF Commissioner's office on monthly basis in case of new joiners during the month.
- Preparation of PF payment challan for deposit of PF and obtaining the receipt from the bank for the PF so deposited;
- Preparation and submission of monthly statement in the prescribed forms within the due date; and
- Preparation of annual return in the prescribed forms within the due date.

#### Superannuation Fund

Calculation of employer's contribution towards employees Superannuation policy on monthly basis and calculation of Superannuation premium on quarterly basis at the close of the financial year and depositing of the same with Life Insurance Corporation of India.

#### Compliance to Employees State Insurance (ESI) Requirements

- Preparation of ESI challan for deposit of ESI;
- Preparation & Filing of Half yearly statement within the due date.

### Vendor payments

Here, we assist our clients in the following manner:

- Tracking & Maintaining all the relevant information of all the vendors/ service providers
- Preparation & issuance of cheques by due date on the basis of company's payment norms;
- Reconciliation on fortnightly/ monthly basis, as per the requirement of particular client, of payments made and payment due to each vendor/ service provider.
- Checking of purchase invoices on the basis of authorization summary sheet.
- Follow up with vendors/ service providers for any correction in their invoices or for any discrepancies found.
- Reconciliation of cheques issued to vendors/ service providers which have been cleared or not.
- Preparation of monthly/ quarterly report for the purpose of management information.

### Debtors realization

Here, we assist our clients in the following manner:-

- Tracking & maintaining all the relevant information of all the debtors.
- Reconciliation on fortnightly/ monthly basis as per the requirement of particular client, of payments received and payment to be received from each debtor.
- Follow up with debtors for any discrepancies found.
- Preparation of monthly/ quarterly report for the purpose of management information.



## Contact us



**APRA & LLP**  
CHARTERED ACCOUNTANTS

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### Our Prominent Clients





## Brief Profile

	<b>S.P.CHOPRA &amp; CO.</b>	<i>A reputed and leading firm of Chartered Accountants of India</i>
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**S. P. Chopra & CO.**  
**Chartered Accountants**

**S. P. Chopra & Co.**  
**Chartered Accountants.**  
**New Delhi**

Name of the firm	:	<b>S. P. CHOPRA &amp; CO.</b>
Address of the Head office at New Delhi	:	31-F, Connaught Place, New Delhi-110 001. Tel: 91-11-23313495 Website : <a href="http://www.spchopra.in">www.spchopra.in</a> Email: <a href="mailto:spc1949@spchopra.in">spc1949@spchopra.in</a>
Branch office (1)	:	28 Nocturne Avenue, Kleinburg, L4H 4H7, Tel: 905-782-2540 Email: <a href="mailto:rgupta6800@rogers.com">rgupta6800@rogers.com</a>
Branch office (2)	:	<u>Noida (Uttar Pradesh</u> Unit No.1503, 1504 & 1505, Astralis Supernova, Sector-94, Gautam Budh Nagar, Noida-201301 Mobile: 9899110300 Email: <a href="mailto:karangupta@spcnc.com">karangupta@spcnc.com</a>
Branch Office (3)	:	Unit No. 303, The Summit Business Park Premises CHS Ltd. Bay, Off. Andheri Kurla Road, Andheri (East), Mumbai-40009 Mobile:9892387399 Email: <a href="mailto:vkaykukreja@gmail.com">vkaykukreja@gmail.com</a>
Branch Office (4)	:	No. 3317, Sector-15, Sonepat-131001 Mobile: 9034524101 Email: <a href="mailto:prateekgupta@spchopra.com">prateekgupta@spchopra.com</a>
Branch Office (5)	:	922A, Second Floor, near Vyapar kendra Market Sushant Lok-1, Block-C, Sector-43 Gurugram-122002 Mobile: 9896403337 Email: <a href="mailto:gautambhufani@spchopra.in">gautambhufani@spchopra.in</a>
Branch Office (6)	:	207, 2 <sup>nd</sup> Floor, Tricity Trade Tower Near Radisson Hotel (NH-64) Zirakpur-140603
Date of Incorporation	:	Partnership firm since 01.01.1949 (established in 1938 as a proprietary concern)
Number of years of existence	:	79 years (Seventy Nine)

Empanelment with the office of C&AG.	:	Since 1956 Panel Number – DE 0010
Empanelment with office of Reserve Bank of India	:	Since 1970 Panel No. 100748 – New Delhi MEF No. : 08895
Firm Registration Number with the Institute of Chartered Accountants of India.	:	000346N
Peer Review of the Firm	:	Firm has been peer reviewed upto the year 2019-20 by The Institute of Chartered Accountants of India, New Delhi. Peer Review Certificate issued by the ICAI is valid upto 31.08.2024.
PAN Number of the Firm	:	██████████
GST Registration No.	:	██████████ ██████████

**Details of the Partners of the Firm**

Total number of partners : 11 (Eleven)

Sr. No.	Name of the partner	Membership No.	F.C.A./ A.C.A.
01	Rajiv Gupta	082553	FCA
02	Sanjiv Gupta	083364	FCA
03	Vipan Kumar	081859	FCA
04	Pawan K. Gupta	092529	FCA
05	Vinita Bindal	096002	FCA
06	Ankur Goyal	099143	FCA
07	Gautam	524485	FCA
08	Karan Gupta	520593	FCA
09	Ashok Kumar Aggarwal	081286	FCA
10	Nakul Gupta	522553	FCA
11	Niraj Gupta	016599	FCA

**Particulars of Partners/ Qualified Paid Chartered Accountant having ISA/ FAFD/ IFRS qualification**

Total number of partners/ Qualified  
Paid Chartered Accountants having  
ISA/ FAFD Qualification

4 (Four)

Sr. No.	Name of the partner / Paid CA	Membership No.	Qualification	Year of becoming ISA/ FAFD/ IFRS
01.	CA. Pawan K. Gupta, FCA	092529	ISA	2006
02.	CA. Ankur Goyal, FCA	099143	ISA	2006
03.	CA. Karan Gupta, FCA	520593	FAFD	2017
04	CA. Harsh Vardhan Chaudhry	083285	CISA	2001
05	CA Prateek Gupta	566023	ISA	2024

**Full time qualified paid assistants**

Sr. No.	Name of the Assistant	Membership No.	Qualification
1	Harsh Vardhan Chaudhri	083285	FCA, DISA, CISA
2	Isha Jain	549077	FCA
3	Prateek Gupta	566023	ACA
4	Meenakshi	437672	ACA
5	Vinayak Puri	563069	ACA
6	Kajal Gupta	570617	ACA
7	Nikeeta Sopan Kothule	168372	ACA
8	Sachin Kumar	468366	ACA
9	Rani Sughandha Tiwari	571901	ACA
10	Prabhat Gupta	459296	ACA
11	Manjushree Madan khot	622573	ACA
12	Sunil Shivaji Bavadekar	623986	ACA
13	Saloni Kumari	573919	ACA
14	Shaan Choudary	320745	ACA
15	Ravindrapal Singh	625035	ACA
16	Abhishek Kushwaha	473539	ACA
17	Vivek Chaudhan	467722	ACA
18	Lavish Chhabra	567483	ACA
19	Manisha Singh	476812	ACA
20	Tanuj Agarwal	477253	ACA
21	Sagar Vinubhai Makvana	625031	ACA



**EMPANELMENT OF THE FIRM**

<b>Sr. No.</b>	<b>Authority</b>
1.	Reserve Bank of India (RBI)
2.	Comptroller & Auditor General of India (C&AG)
3.	Audit Bureau of Circulation (ABC)
4.	Telecom Regulatory Authority of India (TRAI)
5.	Central Bureau of Investigation (CBI)
6.	Serious Fraud Investing Office (SFIO)
7.	UN Agencies – UNICEF, UNDP, UNFPA etc.
8.	Indian Banking Association (IBA)
9.	Royal Authority of Bhutan (RBA)
10.	World Health Organisation (WHO)
11.	Registrar of News Papers of India (RNI) / Press Information Bureau (PIB)
12.	Department of Trade & Taxes
13.	Income Tax Department
14.	National Highways Authority of India
15.	National Investigation Agency
16.	Haryana Real Estate Regulatory Authority, Panchkula and Gurugram
17.	NTPC Limited
18.	National Agriculture Cooperative Marketing Federation of India Ltd. (NAFED)
19.	Maharashtra State Electricity Transmission Co Ltd.

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**Chartered Accountants**

**SEGMENT/ SECTOR WISE FIRM'S AUDIT EXPERIENCE**

<b>Sr. No.</b>	<b>Sector/ Segment</b>	<b>Reference of Annexure</b>
1.	Accounting Services	Annexure `A`
2.	PSU/ Government Companies	Annexure `B`
3.	Limited Companies/ Partnership Concerns	Annexure `C`
4.	Banks	Annexure `D`
5.	Co-operative Societies	Annexure `E`
6.	Insurance Companies	Annexure `F`
7.	UN Agencies/ NGOs	Annexure `G`
8.	DAS Audit of MSOs/ DPOs	Annexure `H`
9.	Circulation Audit of ABC/ RNI / PIB	Annexure `I`
10.	Institutions/ NBFCs	Annexure `J`

**ANNEXURE - 'A'**

**EXPERIENCE OF HANDLING ACCOUNTING ASSIGNMENT**

Sr. No.	Name of Assignment	Client	Period of assignment
1	Consultant for Direct & Indirect taxes	Pragati Power Corporation Limited (PPCL)	01.07.2022 to January, 2023
2	Consultant for Direct & Indirect taxes	Indraprasth Power Generation Company Limited (IPGCL)	01.07.2022 to January, 2023
3	Accounting and Assistance in Auditing and Indirect Tax services	H.P. Cotton Textiles Mills Ltd. <i>(A listed Company)</i>	October, 2020 to till date
4	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	GN Netcom Singapore Pte. Ltd. and GN Audio India Pvt. Ltd. <i>(Singapore Based Company)</i>	2005 to till date
5	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	Accuracy India Pvt. Ltd.	2016 to till date
6	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	Eye Talk Media Communications Pvt. Ltd.	2017 to till date
7	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	DBR Ventures LLP	2017 to till date
8	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	Engineers India Limited (EIL) <i>(A Govt. of India Undertaking)</i>	August, 2014 to September, 2016
9	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	PFC Consulting Limited <i>(A wholly owned subsidiary of Power Finance Corporation Ltd.)</i>	October, 2012 to November, 2014
10	Finance and administration work	Business Sweden – Embassy of Sweden	September, 2017
11	Segregation of Books of accounts for its more than 45 centers.	Software Technology Parks of India (STPI)	2014-15
12	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	Imation India Pvt. Ltd. <i>(Singapore Based Company)</i>	2005 to 2017
13	Accounting Services, payroll processing and compliance of all statutory applicable fiscal laws	New Technology Research Software Services Pvt. Ltd. <i>(USA Based Company)</i>	2006 to 2016



**DETAILS OF STATUTORY / INTERNAL AUDIT CONDUCTED OF PSU/ GOVT. UNDERTAKINGS**

**A. Internal Audit – In Public Sector/ Govt. Companies**

Sr. No.	Name of the Company/ Corporation	Period of assignment		No. of years
		From	To	
1.	National Fertilizers Limited (NFL)	2024-25	-	1
2.	National Highway Authority of India – PIU Azamgarh	March 2024	August 2024	
3.	India Trade Promotion Organization (ITPO)	2023-24	2024-25	2
4.	Coal India Limited	2020-21	2022-23	3
5.	Maharashtra State Electricity Transmission Company Limited	2022-23	-	1
6.	Delhi International Airport Ltd. (DIAL), conducted Revenue Audit on behalf of Airport Authority of India (AAI)	2019-20	2020-21	2
7.	THDC India Limited	2017-18	2021-22	5
8.	National AIDS Control Organisation	2017-18	2020-21	4
9.	IFCI Limited	2017	2018	1
10.	Punjab State Transmission Corporation Limited (PSTCL)	2012-13	2014-15	3
11.	Delhi Transport Corporation (DTC)	2012-13	2013-14	2
12.	National Highway Authority of India (NHA)	2012-13	2015-16	4
13.	National Fertilizers Limited (NFL)	2014 2017	2015 2018	2
14.	Haryana Shahari Vikas Pradhikaran	2014-15	2022-23	9
15.	Haryana State Industrial and Infrastructure Development Corporation Ltd.	2015	2016	1
16.	Agrinnovate India Limited (AGIN)	2015	2016	1
17.	National Institute of Fashion Technology	2008	2009	1



18.	National Thermal Power Corporation Ltd. (Unit: Korba)	2005	2006	1
19.	National Thermal Power Corporation Ltd. (Unit: Tanda)	2004	2005	1
20.	National Thermal Power Corporation Ltd. (Unit: Faridabad Gas Power Station)	2003	2004	1

**B. Statutory Audit – In Public Sector/ Govt. Companies**

S. No.	Name of the Company/ Corporation	Period/ year		No. of year
		From	To	
1.				
2.	Energy Efficiency Services Limited	2021-22	2023-24	03
3.	National Industrial Corridor Development Corporation Limited	2020-21	2022-23	03
4.	Hindustan Prefab Limited	2015-16	2018-19	04
5.	India Trade Promotion Organisation	2017-18	2020-21	04
6.	Pragati Power Corporation Limited (PPCL)	2014	2015	01
7.	Penden Cement Authority Limited appointed by Royal Audit Authority, Bhutan	2021	2023	03
8.	Bhutan Power Corporation Limited appointed by Royal Audit Authority, Bhutan	2012	2018	06
9.	Indraprastha Power Generation Company Ltd. (A Govt. of NCT of Delhi Undertaking)	2011	2015	04
10.	Delhi Financial Corporation, New Delhi	2012	2014	02
11.	PMU Ozone Cell, <i>Ministry of Environment &amp; Forest, Govt. of India</i>	2010	2012	02
12.	Delhi State Health Mission <i>(under National Rural Health Mission)</i>	2009	2010	01
13.	National Fertilizers Limited	2007	2011	04
14.	Bharat Heavy Electricals Ltd. (BHEL) Unit: Hardwar	2003	2006	03
15.	Life Insurance Corporation of India	2002	2004	02
16.	Hospital Services Consultancy Corporation (India) Limited	1999	2003	04

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17.	United India Insurance Co. Ltd.	1999	2002	03
18.	Life Insurance Corporation of India	2000	2002	02
19.	Ircon International Limited	1996	1999	03
20.	Cement Corporation of India Ltd.	1993	1996	03
21.	Tehri Hydro Development Corpn. Ltd.	1991	1993	02
22.	India Tourism Development Corpn.	1988	1990	03
23.	Telecommunications Consultants India Limited	1985	1987	03
24.	National Small Industries Corpn. Ltd.	1982	1984	03
25.	Shriram Pistons & Rings Limited	1979	1980	02
26.	Rural Electrification Corporation Ltd.	1976	1978	03
27.	Indian Drugs & Pharmaceuticals Ltd.	1962 1976	1968 1978	07 03
28.	Food Corporation of India	1972	1974	03
29.	Hindustan Paper Corporation Ltd.	1972	1973	02
30.	Indian Oil Corporation Ltd.	1965	1966	02
31.	Indian Refineries Ltd.	1963	1964	02
32.	Fertilizers Corporation of India Ltd.	1962	1964	03
33.	Hindustan Insecticides Ltd.	1958	1964	07
34.	Nuclear Power Corporation of India Limited	1990	1993	03

**C. Concurrent Audit – In Public Sector**

Sr. No.	Name of the Company/ Corporation
1	National Highways Authority of India – Concurrent Audit of 4 laning of Bhubaneshwar – Puri Section from km 0.00 to km 59.00 of NH-203 in the State of Orissa.

**D. Other Assignments – In Public Sector/ Govt. Companies**

Sr. No.	Name of the Company/ Corporation
1	HUDCO – Development of Risk Based Internal Audit Plan



**ANNEXURE – 'C'**

**DETAILS OF STATUTORY/ INTERNAL AUDIT OF OTHER THAN GOVT. COMPANIES**

**A. Internal Audit**

1.	JCT Limited	2017-18 to 2021-22
2.	Central UP Gas Limited	2011-12 to 2022-23
3.	Asian Oilfield Services Limited	2011-12 to 2021-22
4.	Orana India Pvt. Ltd.	2011-12 to 2021-22
5.	Gateway Distriparks Limited	2019-20 to 2022-23
6.	Snowman Logistics Ltd	2019-20 to 2022-23
7.	Gateways Rail Freight Ltd.	2016-17 and 2019-20 to 2021-22
8.	Metal One Corporation India Pvt. Ltd.	2018-19
9.	Samsung SDS India Pvt. Ltd.	2018-19
10.	Sugam Parivahan Pvt. Ltd.	2018-19
11.	Sugam Express Pvt. Ltd.	2018-19
12.	Exide Industries Limited	Since 1997 to 2017
13.	H&R Johnsons (India)	Since 2005 to 2015
14.	Mawana Sugars Limited	Since 2005 to 2017
15.	Kalyani Alstom Power Limited	2011-12 to 2012-13
16.	Akumentis Healthcare Limited	2014-15 and 2016-17
17.	Delcure Life Science Limited	2014-15 and 2016-17
18.	Unosource Pharma Ltd.	2018-19 to 2019-20
19.	LSC Infrastructure Ltd.	2015-16 to 2017-18
20.	Aga Khan Foundation (AKTC Project office)	2015
21.	Jaiprakash Associated Limited	2016-17

**B. Statutory Audit**

1.	Gawar Construction Limited	2023-24
2.	Confluent Medical Technologies India Pvt.Ltd.	2022-23 to 2023-24
3.	Bizlon Private Limited	2022-23 to 2023-24
4.	JCT Limited	2022-23 to 2023-24
5.	Intec Capital Limited	2017-18 to 2023-24
6.	Religare Enterprises Limited	2021-22 to 2023-24
7.	Religare Broking Limited	2022-23 to 2023-24
8.	Religare Commodities Limited	2022-23 to 2023-24
9.	Religare Digital Solutions Limited	2022-23 to 2023-24
10.	Religare Business Solutions Limited	2022-23 to 2023-24
11.	Religare Advisors Limited	2022-23 to 2023-24
12.	Shapoorji Pallonji Pandoh Takoli Highway Private Limited	2022-23 to 2023-24
13.	PTC Energy Limited	2018-19 to 2023-24
14.	CSL Finance Limited	2022-23 to 2023-24
15.	ADI Chitragupta Finance Limited	2022-23 to 2023-24
16.	Delhi & District Cricket Association	2018-19 to 2022-23
17.	Telenity Systems Software India Pvt. Ltd.	2019-20 to 2023-24

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18.	Midday Info Media Limited	2020-21 to 2023-24
19.	National Council of Applied Economic Research	2014-15 to 2023-24
20.	VG Learning Destination (India) Pvt. Ltd. (Vinod Gupta Classes)	2014-15 to 2023-24
21.	Sleepwell Enterprises Pvt. Ltd.	2014-15 to 2023-24
22.	Tribune Trust, Chandigarh	1984-85 to 2023-24
23.	Sheela Foam Limited	2011-12 to 2020-21
24.	MMI Online Limited ( <i>Advertising and Event Management</i> )	2016-17 to 2023-24
25.	Accuracy India Pvt. Ltd.	2016-17 to 2023-24
26.	Overdrive Electronics Pvt. Ltd.	2015-16 to 2023-24
27.	Care Advisory Research & Training Limited	2016-17 to 2020-21
28.	Care Risk Solutions Pvt. Ltd.	2018-19 to 2020-21
29.	SPG Global Commodities Limited	2018-19 to 2022-23
30.	SPG Consumer Product Pvt. Ltd.	2021-22 to 2021-22
31.	SPG Infra & Logistic Pvt Ltd.	2021-22 to 2021-22
32.	SPG Logistic Park Meerut Pvt Ltd.	2021-22 to 2021-22
33.	Express Housekeeper Pvt. Ltd.	2020-21 to 2023-24
34.	Hardkore Security Pvt. Ltd.	2020-21 to 2023-24
35.	Dirt smash	2020-21 to 2023-24
36.	Vital Environment India Pvt. Ltd.	2021-22 to 2023-24
37.	Footprint Childcare Pvt. Ltd. (a Startup)	2015-16 to 2023-24
38.	Footprints Preschool & Daycare Pvt. Ltd. (a Startup)	2017-18 to 2023-24
39.	Kwality Restaurant & Icecream (1978) Co.	1980-81 to 2023-24
40.	New Technology Research Software Services Pvt. Ltd.	2014-15 to 2023-24
41.	GN Audio India Pvt. Ltd.	2018-19 to 2023-24
42.	JJ Consultants Pvt. Ltd.	1997-98 to 2020-21
43.	Ratna Sagar Pvt. Ltd.	2019-20 to 2023-24
44.	Fena Pvt. Ltd.	2019-20 to 2023-24
45.	Mountain Hazelnut Venture Pvt. Ltd.	2014 to 2022
46.	Aero Enterprises	2019-20 to 2023-24
47.	Prajan Brother	2020-21 to 2023-24
48.	Udyan Care	2020-21 to 2023-24
49.	Kalabindu Enterprises	2020-21 to 2023-24
50.	Water Mark Properties Pvt. Ltd.	2020-21 to 2023-24
51.	Kamdev	2020-21 to 2023-24
52.	Heimat Global Pvt. Ltd.	2020-21 to 2023-24
53.	Master G and Daughters	2020-21 to 2023-24
54.	A.B. Pulp Packaging Pvt. Ltd.	2020-21 to 2023-24



**DETAILS OF EXPERIENCE OF THE FIRM IN CONDUCT OF AUDIT OF BANKS**

**1. Details of Statutory Central Audits of Banks**

Sr. No.	Name of the Bank	No. of years	Period
1	Punjab & Sind Bank	1	2023-24
2	Punjab National Bank (e-OBC)	2	2018-19 & 2019-20
3	IDBI Bank Limited	3	2009-10 to 2011-12
4	State Bank of India	5	2001 – 2004 1970 – 1972
5	Canara Bank	8	2012-13 1994-95 – 1997-98 1979-80 – 1982-83
6	Union Bank of India	3	1986 – 1989
7	Bank of Bhutan (Foreign Bank)	2	2018 & 2019
	<b>Total</b>	<b>24</b>	

**2. Details of Statutory Branch Audits of Banks' branches**

Sr. No.	Name of the Bank & Branches	No. of years	Period
1	<p><b><i>Punjab National Bank</i></b></p> <p><b>2022-23</b></p> <p>1. New Delhi E-Block, Connaught Place (017910)</p> <p>2. GTK Road Delhi (032810)</p> <p><b>2021-22</b></p> <p>3. New Delhi Okhla (60200)</p> <p>4. Gurgaon Overseas (98710)</p> <p><b>2020-21</b></p> <p>5. Delhi Preet Vihar (139900)</p> <p>6. Delhi Gujrawalan Town (147000)</p> <p>7. Delhi Civil Lines (11500)</p>	3	2020-21 & 2022-23
2	<p><b><i>Uttar Bihar Gramin Bank</i></b></p> <p>14 Branches</p>	1	2021-22

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3	<b>Oriental Bank of Commerce (e-PNB)</b>  1. LCB Chennai (Sol 1043) 2. LCB Kolkata (Sol 0171) 3. LCB New Delhi 4. Bondel Road Kolkata (Sol 2251) 5. FC Road Pune (Sol 1088) 6. Sector-12 Karnal (Sol 1176) 7. MCB Panchkula 8. MCB Bangalore	2	2018-19 & 2019-20
4	<b>Canara Bank</b>	1	2012-13
5	<b>Canara Bank Branches</b>  <u><b>2017-18</b></u> 8. Delhi Hauz Khas (1445) 9. Delhi Lajpatnagar (341) 10. Delhi Patparganj (2756)  <u><b>2016-17</b></u> 1. Chennai Habibullah Road (1283) 2. Chennai Saligramam (2648) 3. Chennai Specialized ARM Branch (2361)  <u><b>2015-16</b></u> 1. Laxmi Nagar Branch, New Delhi 2. Asset Recovery Management Branch, New Delhi 3. Hi-Tech Agricultural Finance Branch, Bangalore  <u><b>2014-15</b></u> 1. Delhi Sadar Bazar (271) 2. Delhi Chandni Chowk (313) 3. Delhi Kirti Nagar (2384)	4	2014-15 To 2017-18
6	<b>IDBI Bank Limited</b>	3	2009-10 to 2011-12
7	<b>Bank of India Branches</b>  <u><b>2005-06</b></u> 1. Khan Market Branch 2. Connaught Circus Branch 3. SSI Branch Faridabad  <u><b>2006-07</b></u> 1. Nehru Place Branch 2. Bakhtawarpur Branch 3. Tilak Nagar  <u><b>2007-08</b></u> 1. Ahmedabad Main Branch 2. Sector-16, Gandhi Nagar Branch Gujrat	5	2005-06 To 2009-10

	<b>2008-09</b> 1. Bahadurshah Zafar Marg Branch 2. Ansari Road Darya Ganj Branch 3. Connaught Circus Branch  <b>2009-10</b> 1. Johri Bazar, Jaipur 2. Jhandewalan Extension, New Delhi		
8	State Bank of India	6	1999-20, 2000-01 to 2003-04 & 2004-05
9	Indian Overseas Bank	1	1994
10	Union Bank of India	4	1986-87 to 1988-89 & 1990-91
11	Punjab National Bank	5	1975 – 1978 & 1985
12	Karur Vysya Bank	3	2003-04 – 2005-06
13	Oriental Bank of Commerce	1	1984-85
		<b>39 years</b>	

**3. Details of Concurrent Audits of Banks' branches**

Sr. No.	Name of the bank & Branches	No. of years	Year
1.	Unity Small Finance Bank	1	01.04.2024 to 31.03.2025
2.	CTBC Bank Co. Ltd.	1	January, 2024 to December, 2024
3.	Bank of India, Bahadurshah Zafar Marg, New Delhi	1	From 01.07.2020 to 31.08.2021
4.	Union Bank of India, Mid Corporate Branch, Connaught Place, New Delhi	1	From 01.10.2019 to 31.08.2021
5.	Corporation Bank, Tilak Nagar, New Delhi	2	From 01.07.2018 to 30.06.2020
6.	Central Bank of India, Janpath New Delhi	1	From 01.01.2020 to 31.08.2021
7.	ICICI Bank, Vasant Vihar, New Delhi	2	From October, 2018 to June, 2020
8.	ICICI Bank, Vasant Kunj, New Delhi	1	From July, 2019 to June, 2020

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9.	ICICI Bank, Whole Banking Group North Zone, New Delhi	1	From December, 2019 to December, 2020
10.	Dena Bank, Okhla Branch, New Delhi	2	From 01.07.2017 to 30.06.2019
11.	Syndicate Bank, Transport Bhavan, Parliament Street, New Delhi	1	From 01.04.2018 to 31.03.2019
12.	Punjab National Bank, Bhera Enclave Paschim Vihar, New Delhi	3	From 15.02.2016 to 14.02.2019
13.	Union Bank of India, Sector-7, Faridabad	3	From 01.04.2015 to 31.03.2018
14.	Central Bank of India, Connaught Place, New Delhi	1	From 01.01.2017 to 31.12.2017
15.	Punjab & Sind Bank, Ghagga Branch Patiala	2	From 01.07.2015 to 30.06.2017
16.	UCO Bank, Service Branch (ID 1742)	3	From 01.10.2014 to 30.09.2017
17.	Axis Bank, Khan Market, New Delhi	3	From March, 2014 to February, 2017
18.	Axis Bank, Sector-14, Gurgaon	3	From March, 2014 to February, 2017
19.	Syndicate Bank, Paschim Vihar, New Delhi	2	From 01.02.2015 to 31.12.2016
20.	Bank of Baroda, IBB Branch, New Delhi	2	2013-14 & 2014-15
21.	Axis Bank, DLF Gurgaon Branch & MCMC Branch, Gurgaon	3	From March, 2012 to March 2015
22.	Bank of Baroda, Connaught Place, New Delhi	1	2012-13
23.	Central Bank of India, Connaught Place, New Delhi	2	2011-12 2012-13
24.	Punjab National Bank, Darya Ganj, New Delhi	2	2009 to 2010
25.	ICICI Bank, Preet Vihar, New Delhi	1	Feb.2009 to August 2009
26.	Vijaya Bank, Nehru Place, New Delhi	3	01.07.2007 to 30.06.2010
27.	Syndicate Bank, East Patel Nagar, New Delhi	4	2005 to 2009
28.	Dena Bank, Connaught Place, New Delhi	3	2005 to 2007



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29.	UCO Bank, Tagore Garden, New Delhi	3	2005 to 2007
30.	Union Bank of India, Ashok Vihar, New Delhi	3	2003 to 2007
31.	Oriental Bank of Commerce, Harsha Bhawan, New Delhi	3	2001 to 2003
32.	Bank of Rajasthan, Shalimar Bagh, New Delhi	3	2001 to 2003
33.	Dena Bank, G.B. Road, New Delhi	3	1998 to 2000
34.	Dena Bank, Pitampura, New Delhi	2	1997 to 1998
35.	Punjab & Sind Bank, Janpath (E.L.B)	3	1996 to 1998
36.	Punjab National Bank, Chawri Bazar (E.L.B)	2	1996 to 1997
37.	Canara Bank, East of Kailash (E.L.B)	2	1992 to 1993
38.	Canara Bank, Janpath (.E.L.B)	2	1991 to 1992

**4. Other Specialized Assignment**

Name of the Bank	Appointing Authority	Nature of Work	Period
Oriental Bank of Commerce, New Delhi	Special Audits Conducted on Behalf of Reserve Bank of India	Special Audit of liability under Foreign Currency (Non-resident) Accounts Scheme (FCNRA) Accounts	01.04.1990 to 31.03.1994
Canara Bank, Safdarjung Development (SD) Area, New Delhi	Canara Bank	To assist CBI for the borrowal account of Premier Vinyl Flooring Ltd.	1999

**DETAILS OF STATUTORY AUDIT OF CO-OPERATIVE SOCIETIES**

Sr. No.	Name of the Society	Period/year		No. of years
		From	To	
	IFFCO Kisan Finance Limited	2024-25		01
1.	Indian Farmers Fertilizer Cooperative Limited (IFFCO)	2019-20	2023-24	05
2	Indian Farmers Fertilizer Cooperative Limited (IFFCO)	2011	2014	04
3	Hamdam CGHS Ltd.	2011 2013	2012 2014	02
4	University Teachers CGHS Ltd.	2011 2012 2013	2012 2013 2014	03
5	Indian Farms Forestry Development Cooperative Ltd. (IFFDC)	2005	2008	04
6	Indian Farmers Fertilizer Cooperative Limited (IFFCO)	2000	2004	04
7	National Co-operative Consumers' Federation of India Limited (NCCF)	1998	2000	03
8	Navyog Adarsh Co-operative Society	1993	1994	01
9	DCM Co-operative Credit & Thrift Society	1992	1993	01
10	Rajasthan Bhawan Nirman Cghs	1991	1992	01
11	Farmers Co-operative Group Housing Society, Delhi	1989	1990	01
12	Bharat Petroleum Corporation Employees' Co-operative Thrift & Credit Society Limited	1989	1990	01
13	Saraswati Kunj Co-operative Group Housing Society	1998	1999	01
14	Promise Co-operative Group Housing Society	1987	1988	01

ANNEXURE – 'F'

DETAILS OF AUDIT OF INSURANCE COMPANIES

Sr. No.	Name of the Company	Year/s of Audit	No. of years
1.	Max Bupa Health Insurance Co. Ltd. (Compliance Audit)	2019-20	1
2.	Life Insurance Corporation of India – Delhi Division-I	2017-18 to 2019-20	3
3.	Care Health Insurance Limited.	2016-17 to 2023-24	8
4.	IDBI Federal Life Insurance Co. Ltd.	2012-13 to 2016-17	5
5.	IFFCO-TOKIO General Insurance Co. Ltd.	2006-07 to 2009-10	4
6.	Life Insurance Corporation of India	2002-03 & 2003-04	2
7.	Life Insurance Corporation of India  <b>Branch:</b> - Press Enclave - Vasant Vihar - Karol Bagh - Mehrauli - Kailash Colony - Khan Market - Nehru Place - Janpath	2000-01 and 2001-02	2
8.	Life Insurance Corporation of India.  - Pension & Group Schemes, New Delhi.  - Ombudsman Office, New Delhi	01.04.2001 to 31.03.2002  01.04.2001 to 31.03.2002	1  1
9.	United India Insurance Company	01.04.1999 to 31.03.2002	3
10.	Life Insurance Corporation of India	1956 - 63	8



**ANNEXURE - 'G'**

**DETAILS OF ASSIGNMENTS HANDLED IN SOCIAL SECTOR**

**A. FOREIGN ASSIGNMENTS**

1	NIM Audit	UNDP Afghanistan - 3 Projects in each year	2015 to 2018	4
2	NIM Audit	9 Partners for UNDP, Malawi	2014	1
3	DIM Audit	UPPR Project in Bangladesh on behalf of OAI, Asia & Pacific	2012	1

**B. MICRO ASSESSMENT**

Sl. No.	Name of the UN Agency	Name of the Implementing Partner	For the year	No. of years
<b>UNDP</b>				
1.	UNDP, Delhi	Feedback Foundation Charitable Trust	2021	1
2.	-do-	Mineral Foundation, Goa	2021	1
3.	-do-	Waste Warriors Society, Dehradun	2020	1
4.	-do-	CORE, Cuttack	2019	1
5.	-do-	MANIREDA, Imphal	2019	1
6.	-do-	Honee Bee Network, Ahmedabad	2019	1
7.	-do-	Wetlands International South Asia, New Delhi	2019	1
8.	-do-	AFDA, Munnar	2019	1
9.	-do-	MFAD, Muar	2019	1
10.	-do-	ESREE Foundation, Hyderabad	2019	1
11.	-do-	Access Development Services, Delhi	2019	1
12.	-do-	Ayush Waghadi, Mumbai	2019	1
13.	-do-	IIT, Madras	2019	1
14.	-do-	Ozone Cell, Delhi	2019	1
15.	-do-	SACON, Coimbatore	2018	1
16.	-do-	Wild Life Trust of India, New Delhi	2018	1
17.	-do-	TERI	2018	1
18.	-do-	Dusty Foot Foundation, New Delhi	2018	1
19.	-do-	Kerala Forest Research Institute, Thrissur	2018	1
20.	-do-	UP State Biodiversity Board, Lucknow	2018	1
21.	-do-	Wetlands International, Delhi	2018	1
22.	-do-	GB Pant Institute of Himalayan & Environment, Development, Almora	2018	1
23.	-do-	UNNATI, Ahmedabad	2018	1
24.	-do-	CEDAP	2018	1
25.	-do-	RIS, New Delhi	2018	1
26.	-do-	Disaster Management Institute, Bhopal	2018	1
27.	-do-	CIPS, Hyderabad	2018	1
28.	-do-	FTTT, New Delhi	2018	1
29.	-do-	DEF, New Delhi	2018	1



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Sl. No.	Name of the UN Agency	Name of the Implementing Partner	For the year	No. of years
30	-do-	NLU, Bangalore	2018	1
31	-do-	MPWRD, Bhopal	2018	1
32	-do-	NAC, Hyderabad	2018	1
33	-do-	M.P. Water Resources Department (MPWRD)	2018	1
34	-do-	Indian Institute of Forest Management (IIFM)	2016	1
35	-do-	Niti Aayog	2016	1
36	-do-	Social COPS	2016	1
37	-do-	NIPFP	2016	1
38	-do-	Gramin Vikas Trust (GVT)	2016	1
39	-do-	Gram Jyoti	2016	1
40	-do-	Wildlife Institute of India (WII)	2016	1
41	-do-	Maharashtra State Biodiversity Board (MSBB)	2016	1
42	-do-	Uttarakhand State Biodiversity Board (USBB)	2016	1
43	-do-	IIFM, Bhopal	2016	1
44	-do-	Technology Informatics Design Endeavour Bengaluru	2013	1
45	-do-	Bureau of Energy Efficiency (BEE)	2012	1
46	-do-	Ministry of Home Affairs	2012	1
47	-do-	Ministry of Urban Development	2011	1
48	-do-	Soil and Water Conservation Department, Kohima	2011	1
49	-do-	Rajasthan Mission on Skill and Livelihood	2010	1
50	-do-	Centre for Environment Education, Ahmedabad	2010	1
<b>UNICEF</b>				
1	UNICEF, Orissa	Kalinga Institute of Medical Sciences, Bhubaneswar	2011	1
2	-do-	Kalinga School of Rural Management, Bhubaneswar	2011	1
3	-do-	Orissa Voluntary Health Association, Bhubaneswar	2011	1
4	-do-	Indian Institute of Public Health, Bhubaneswar	2011	1
5	UNICEF, Raipur	Ramkishan Mission Ashrama, Narainpur, Chhattisgarh	2011	1
6	-do-	Department of Women and Child Development, Raipur	2011	1
7	-do-	Tribal Welfare Department, Sukhma, Chhattisgarh	2011	1
8	-do-	Department of Panchayati Raj and Rural Development, Raipur	2011	1
9	UNICEF, Delhi	Mobile Creches	2010	1
10	-do-	OXFAM	2010	1
11	-do-	Save the Children	2010	1
12	-do-	Ved Vignan Maha Vidyapeeth, Bangalore	2010	1
13	UNICEF, Hyderabad	Sarva Shiksha Abhiyan (SSA), Raichur	2010	1
14	-do-	District Health & Family Welfare Office, Koppal	2010	1
15	-do-	Department of Women & Child Development (DWCD), Bangalore	2010	1
16	-do-	District Health & Family Welfare Office, Chikmagalore	2010	1
17	-do-	District Health & Family Welfare Office, Udupi	2010	1

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Sl. No.	Name of the UN Agency	Name of the Implementing Partner	For the year	No. of years
18	-do-	Indian Institute of Public Health, Hyderabad	2010	1
19	-do-	Indian Institute of Health & Family Welfare, Hyderabad	2010	1
20	UNICEF, Delhi	Positive Women Network (PWN) Chennai	2009	1
21	-do-	Jhpeigo, Sidharth Enclave, New Delhi	2009	1
22	UNICEF, Mumbai	Tata Institute of Social Science, Mumbai	2009	1
23	-do-	Young Buzz, Mumbai	2009	1
24	-do-	Municipal Corporation of Greater Mumbai, Mumbai	2009	1
25	UNICEF, Ahmedabad	Gujarat State Aids Control Society (GSACS), Ahmedabad	2009	1
26	-do-	Ganatar, Ahmedabad	2009	1
27	-do-	Yoganjali Ashrama, Patan	2009	1
28	UNICEF, Delhi	National Law School of India University, Bangalore	2009	1
29	-do-	Swasti Health Resource Centre, Bangalore	2009	1
30	UNICEF, Hyderabad	Sarva Siksha Abhiyana Samithi (SSA) Bangalore	2009	1
31	-do-	Sarva Shiksha Abhiyan (SSA), Hyderabad	2009	1
32	-do-	Deputy Commissioner & District Magistrate, Koppal	2009	1
33	-do-	District Collector, Warrangal	2009	1
34	-do-	UNICEF Child Protection Project, Raichur	2009	1
35	-do-	Bangalore (Rural) Zilla Panchayat, Bangalore	2009	1
36	UNICEF, Bhopal	Madhya Pradesh Water Management Institute, Bhopal	2009	1
37	-do-	State Health Society (SHS), Bhopal	2009	1
38	UNICEF, Delhi	Bharat Ratna Dr. B.R. Ambedkar University, New Delhi	2009	1
39	-do-	EFICOR Sphere India Project, New Delhi	2009	1
40	-do-	Foundation for Agrarian Studies, Kolkata	2009	1
41	UNICEF, Delhi	Indian Medical Association, New Delhi	2009	1
42	-do-	Clinton Foundation, New Delhi	2009	1
43	UNICEF, Hyderabad	State Water and Sanitary Mission(SWSM), Hyderabad	2006-08	1
44	-do-	District Health Family Welfare Officer (DHFWO), Raichur	2006-08	1
45	-do-	Karnataka State Aids Prevention Society, Bangalore	2006-08	1
46	-do-	District Medical & Health Office, Medak (DMHO)	2006-08	1
47	-do-	India's New Group for Raichur's Integrated Development (INGRID), Raichur	2006-08	1
48	-do-	Prerana, Raichur	2006-08	1
49	-do-	District Medical Health Officer (DMHO), Warrangal	2006-08	1
50	-do-	Karnataka Rural Water Supply and Sanitation Agency (KRWSSA), Bangalore	2006-08	1
51	-do-	Sarva Sikhsa Abhiyan (SSA), Karnool	2006-08	1
52	-do-	Zila Panchayat, Raichur ZP-BCC	2006-08	1
53	-do-	Medak District Voluntary Agencies Network (MEDVAN), Medak	2006-08	1



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Sl. No.	Name of the UN Agency	Name of the Implementing Partner	For the year	No. of years
54	-do-	Child Rights Trust, Bangalore	2006-08	1
55	-do-	District Women & Child Development Authority (DWCD), Vishakhapatnam	2006-08	1
56	-do-	District Women & Child Development Agency (DWCD), Medak	2006-08	1
57	-do-	Behavior Change Communication (BCC), Medak	2006-08	1
58	-do-	Communication for Development and Learning, Bangalore	2006-08	1
59	-do-	Andhra Pradesh State Aids Control Society (APSACS), Hyderabad	2006-08	1
60	-do-	Samuha, Raichur	2006-08	1
61	-do-	District Women and Child Development Department Agency (DWCD), Raichur	2006-08	1
62	-do-	Mahila Samakhya, Karnataka, Raichur	2006-08	1
63	-do-	Jan kalyan, Raichur	2006-08	1
64	UNICEF, MP	Vikas Samvad Samiti, Bhopal	2011	1
65	-do-	Energy Environment Development, Bhopal	2011	1
66	-do-	Rachna Sanstha Gwalior	2011	1
67	-do-	Chief Executive Officer, Shivpuri	2011	1
68	-do-	Sonali Public Shiksha Samiti, Guna	2011	1
69	-do-	Jila Prabhandak, Madhya Pradesh Mahila, Gwalior	2011	1
70	-do-	MP Council of Science, Bhopal	2011	1
71	-do-	Bharat Scouts and Guides, Bhopal	2011	1
72	-do-	National Inst. Of Women Child & Youth Bawadiya Kalan, Bhopal	2011	1
73	-do-	Smt. Susheel Gyan Shiksha Prachar Prasar Samitee, Guna	2011	1
74	-do-	Chief Executive Officer, Guna	2011	1
75	-do-	Sambhav Social Service Organisation, Gwalior	2011	1
76	-do-	CEO, zila Panchayat, Budni	2011	1
77	-do-	Gram Bharti Mahila Manda, Betul	2011	1
78	-do-	Poverty Monitoring and Policy Support, Bhopal	2011	1
79	-do-	Child Rights Observatory, Bhopal	2011	1
80	-do-	Vibhavari, Dewas (MP)	2011	1
81	-do-	Chief Executive Officer Zila Panchayat, Dar	2011	1
82	-do-	Vasudha Vikas Sansthan, Dhar	2011	1
83	-do-	Chief Medical and Health Officer, Ratlam	2011	1
84	-do-	CEO, Zila Panchayat, Khandwa	2011	1
85	-do-	CEO, zila Panchayat, Khandwa	2011	1
86	-do-	Dean and CEO, Bundelkhand Medical, Sagar	2011	1
87	-do-	Chief Medical and Health Officer, Jabalpur	2011	1
88	-do-	Regional Medical Research, Jabalpur	2011	1
89	-do-	CEO, Zila Panchayat, Badwani	2011	1
90	-do-	SEWA Bharat, New Delhi	2011	1
91	UNICEF, Raipur	Nehru Yuva Kendra, Rajnandgaon	2011	1
92	-do-	Saathi Samaji Sevi Sansthan, Kondagaon	2011	1
93	UNICEF, Tamilnadu	National Child Labour Project, Dharmapuri	2011	1
94	-do-	National Child Labour Project, Salem	2011	1
95	UNICEF	Duddhi Gramin Vikas Samiti, Sonebhadra	2012	1

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Sl. No.	Name of the UN Agency	Name of the Implementing Partner	For the year	No. of years
	Lucknow			
96	-do-	Sahbhagi Gramin Vikas Samiti, Mirzapur	2012	1
97	-do-	Children Welfare Society, Sonebhadra	2012	1
98	UNICEF, New Delhi	National University of Educational Planning and Administration (NUEPA)	2012	1
99	-do-	National Multilingual Resource Consortium (NMRC)	2012	1
100	-do-	Centre for Early Childhood Education and Development (CECED)	2012	1
101	-do-	Council for Social Development	2012	1
102	UNICEF Lucknow	MPF	2012	1
103	-do-	Sarthak	2012	1
104	-do-	MDSS	2012	1
105	UNICEF, New Delhi	RedR India	2012	1
106	UNICEF, New Delhi	Sewa Bharat, New Delhi	2012	1
107	-do-	RedR India, Pune	2013	1
108	-do-	Action for Children's Environment (ACE) Trust, New Delhi	2013	1
109	UNICEF, Lucknow	DGVS, SGVS, CWS, MPF, SARTHAK & MDSS at Mirzapur & Sonebhadra	2013	1
110	UNICEF, Jharkhand	DEVNET & Director & Social Welfare, Ranchi	2013	1
111	UNICEF, Delhi	Centre for Early Childhood Education and Development (CECED)	2013	1
112.	-do-	National University of Educational Planning & Administration (NUEPA)	2013	1
113.	-do-	National Multilingual Resource Consortium (NMRC), New Delhi	2013	1
114.	-do-	Council for Social Development (CSD)	2013	1
115.	UNICEF, Lucknow	Janka Smriti, Jaunpur	2014	1
116.	-do-	CMO Mirzapur	2014	1
117.	-do-	CMO Balrampur	2014	1
118.	-do-	CMO Maharajgunj	2014	1
119.	UNICEF, New Delhi	Islamic Relief India, New Delhi	2014	1
120	-do-	CARE India, New Delhi	2014	1
121.	-do-	Plan International (India Chapter)	2014	1
122.	-do-	Oxfam India, New Delhi	2014	1
123.	-do-	Mercy Corps, New Delhi	2014	1
124.	UNICEF, Patna	Bihar Madhyamik Shiksha Parishad – EDN, Patna	2015	1
125.	-do-	Vinyas Society – WASH, Delhi	2015	1
126.	-do-	Ekjut, Ranchi	2015	1
127.	UNICEF, Raipur	CARD, Bhopal	2015	1
129	UNICEF, Bhubaneshwar	AIIMS, Bhubaneshwar	2015	1
130	UNICEF, New	National Development Foundation (NDF)	2016	1



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Sl. No.	Name of the UN Agency	Name of the Implementing Partner	For the year	No. of years
	Delhi			
131	-do-	CDSA, Delhi	2016	1
132	-do-	IIP, Mumbai	2016	1
133	-do-	Tezpur University, Assam	2016	1
134	-do-	NCCDC, New Delhi	2018	1
135	-do-	SAMAVESH, Delhi and Bhopal	2018	1
136	-do-	Swaniti Initiative, New Delhi	2018	1
137	-do-	NCERT, New Delhi	2018	1
138	UNICEF, Jaipur	Unnati Sansthan, Udaipur	2018	1
140	-do-	RMRS, Udaipur	2018	1
142	-do-	Prarambh Foundation, Jaipur	2018	1
143	-do-	RCPE, Jaipur	2018	1
144	UNICEF, Assam	SCERT, Guwahati	2018	1
145	-do-	NEDSS, Guwahati	2018	1
146	UNICEF, Chennai	CIF, Mumbai	2018	
147	-do-	Kudumbashree, Kerala	2018	1
148	-do-	SCERT, Kerala	2018	1
149	-do-	NHM, Kerala	2018	1
150	UNICEF, Raipur	Ramakrishna Mission Ashrama, Narayanpur	2019	1
151	-do-	Research & Training Cell, Raipur	2019	1
152	UNICEF, Delhi	CYC, Delhi	2019	1
153	-do-	GMC, Srinagar	2019	1
154	UNICEF, Bhopal	AARAMBH	2019	1
155	-do-	SAMARTHAN	2019	1
156	-do-	PARHIT	2019	1
157	UNICEF, Bhubaneswar	OXFAM India, New Delhi	2019	1
158	-do-	Centre of Policy Research, New Delhi	2019	1
159	UNICEF, Delhi	PRAXIS	2021	1
160	UNICEF, Delhi	Polaris Foundation, Chennai	2021	1
161	-do-	SMART	2021	1
162	UNICEF, Jaipur	NFD-CEE, Ahmedabad	2021	1
<b>UNFPA</b>				
1	UNFPA	Academy for Nursing Studies and Women's Empowerment Research Studies (ANSWERS), Hyderabad	2010	1
2.	UNFPA	Micro Assessment of Video Volunteers (VV), Goa	2016	1
3.	UNFPA	Micro Assessment of Society for Nutrition Education Health Action (SNEHA), Mumbai	2016	1
4.	UNFPA	India HIV/ AIDS Alliance (Alliance India)	2020	1
5.	UNFPA	Help Age India	2020	1
6.	UNFPA	SCSTRTI, Bhubaneswar	2021	1

**C. SPOT CHECK FOR UN AGENCIES**

Sl. No.	Name of the Auditee Organization	Name of the Implementing Partner	For the year
1.	UNICEF, Patna	Spot Checks- 12 IPs	2015
2.	UNDP	BBC Media Action, Delhi	2015
3.	UNDP	Envision Institute of Development, Delhi	2015
4.	UNDP	FICCI, Delhi	2015
5.	UNDP	Hanumana People to People India, Delhi	2015
6.	UNDP	ICCO India, Delhi	2015
7.	UNDP	Inspire, Delhi	2015
8.	UNDP	Light the Divine, Delhi	2015
9.	UNDP	Society for Development Alternatives (SDA), Delhi	2015
10.	UNDP	We the People, Delhi	2015
11.	UNDP	Action Aid Association, Delhi	2015
12.	UNDP	Centum Learning Limited, Delhi	2015
13.	UNDP	TARA, Delhi	2015
14.	UNDP	Vivid Foundation, Delhi	2015
15.	UNDP	Anusuchit Jan Jati shikshan sansthan, Bhandra	2016
16.	UNDP	Bodhisatva Foundation Jalalabad	2016
17.	UNDP	Ashay Bahuuddeshiya Sanstha , Bhandara	2016
18.	UNDP	Village Care Society, Nagpur	2016
19.	UNDP	Bhartiya Samajik Bahu Vikas Sanstha, Chandrapur	2016
20.	UNDP	Gunvant Shikshan Sanstha, Akola	2016
21.	UNDP	Joshaba Annabhau Bahuuddeshiya Sanstha, Jalna	2016
22.	UNDP	Nalanda Bahuddeshiya Sev. Sanstha Jaina Vishvajit, Aurangabad	2016
23.	UNDP	Dr. Babasaheb Ambedkar Bahuudde Siya Sevabhavi Sanstha, Udgir district, Latur	2016
24.	UNDP	Laxmipralhad Welfare foundation, Chikhli	2016
25.	UNDP	Sanskriti Bahuuddeshiy Sanstha Buldana	2016
26.	UNDP	Deomogra Sevabhavi Sanstha, Akkalkuwa	2016
27.	UNDP	AAI Swayamrojgar Seva Sahkari Sanstha	2016
28.	UNDP	Annabhau Sathe Magaswargiya Sevabhavi Sanstha, Nanded	2016
29.	UNDP	Jankalyan Bahuuddeshiya Sembhavi Sanstha	2016
30.	UNDP	Bahujanhitay Education Trust, Deopur, Dhule	2016
31.	UNDP	'JOSHABA' Central Consumer Co-operative society Ltd. Dhule	2016
32.	UNDP	Bau. Balwantrao Wagh Bahuuddehiya Seva Sanstha Sillod	2016
33.	UNDP	Devikrupa Mahila Sevabhavi Sanstha, Ambajogai, Dist. BEED	2016
34.	UNDP	Prabodhan Bahuuddeshiya Sanstha, Nasik	2016
35.	UNDP	ABM Samaj Prabodhan Sanstha, Thane	2016
36.	UNDP	Mangalbhar Charitable Trust, Mumbai	2016
37.	UNDP	Humanitarian Welfare and research foundation, Mumbai	2016
38.	UNDP	Friends Union for Energising Lives (FUEL), Pune	2016
39.	UNDP	Dr. Babasaheb Ambedkar Shaikshanik Sanskruti & Bahuuddeshiya Sanstha, Nandurbar Tal & Dist.	2016



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		Nandurbar	
40.	UNDP	Astitva Trust	2016
41.	UNICEF	Tomorrow's Foundation, Kolkata	2016
42.	UNICEF	PHFI, Hyderabad	2016
43.	UNICEF	CMSR Foundation, New Delhi	2016
44.	UNICEF	PRIA, New Delhi	2016
45.	UNICEF	Research & Training Cell, Raipur	2016
46.	UNICEF	Director Health Services, Raipur	2016
47.	UNDP	Spot check – ACE, CEE	2018
48.	UNDP	Spot check – ASI, Lucknow	2018
49.	UNDP	TNC, Delhi	2018
50.	UNDP	Cii, Gurgaon	2018
51.	UNDP	SWADHIKAR	2018
52.	UNDP	MAVIM, Mumbai	2018
53.	UNDP	Humana People of People India	2018
54.	UNDP	IARI, New Delhi	2018
55.	UNDP	CEQUIN	2018
56.	UNDP	Egree Foundation	2018
57.	UNDP	Access Development Services	2018
58.	UNDP	NIPFP, New Delhi	2019
59.	UNDP	IIT, Roorkee	2019
60.	UNDP	IIT, Chennai	2019
61.	UNDP	ICMR, Chennai	2019
62.	UNDP	CORE, Cuttack	2019
63.	UNDP	MBIF, Mumbai	2019
64.	UNDP	APSDM, Vijayawada	2020
65.	UNDP	Tanager, Lucknow	2020
66.	UNDP	HARC, Dehradun	2020
67.	UNDP	Ramkay Foundation, Hyderabad	2020
68.	UNDP	WWF, Delhi	2020
69.	UNDP	Wildlife Trust of India, Delhi	2020
70.	UNDP	Wildlife Trust of India, Dehradun	2020
71.	UNDP	Indian Institution of Public Administration, Delhi	2020
72.	UNDP	Social Financial India, Delhi	2020
73.	UNDP	Biotech Consortium India Ltd., Delhi	2020
74.	UNDP	International Council for Local Environment, Delhi	2020
75.	UNDP	TRRAIN, Mumbai	2020
76.	UNDP	Ozone Cell, Delhi	2020
77.	UNDP	MoEFCCNATCOM Project	2020
78.	UNFPA	Helpage India	2021
79.	UNFPA	Kalinga Institute of Social Science, Bhubaneswar	2021
80.	UNFPA	Action Aid, New Delhi	2021
81.	UNDP	BCIL, New Delhi	2021
82.	UNICEF	Ekam Foundation	2021
83.	UNICEF	Pratham General	2021
84.	UNICEF	Foundation for Development Initiative	2021
85.	UNICEF	NIN and PHIA	2021
86.	UNDP	Ozone Cell, Delhi	2021
87.	UNDP	SMS, Mumbai	2021
88.	UNDP	AASTRA, Mumbai	2021
89.	UNDP	CORE, Cuttack	2021
90.	UNDP	Feedback Foundation, Gurgaon	2021
91.	UNDP	WWF, New Delhi	2021

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92.	UNDP	WISA, Delhi	2021
93.	UNDP	NATCOM, Delhi	2021
94.	UNDP	Hasiru Dala, Bangalore	2021
95.	UNDP	Chintan, Delhi	2021
96.	UNFPA	KISS	2021
97.	UNFPA	Action Aid	2021
98.	UNFPA	CECOEDECON	2021
99.	UNICEF	Lady Irwin	2021
100.	UNICEF	CASA	2021
101.	UNICEF	Bai Jerbai Wadia	2021
102.	UNICEF	CSEI, New Delhi	2021
103.	UNICEF	DMI, Patna	2021
104.	UNICEF	Sphere India	2021
105.	UNICEF	RCUES	2021
106.	UNICEF	RCC	2021
107.	UNICEF	PRADAN	2021

**D. NEX/ NIIM AUDIT- UNDP**

Sl. No.	Name of the Implementing Partner	For the Year	No. of years
1	Human Development – Towards Bridging Inequalities, Project sites Pune, Ahmedabad and Kohima	2015	1
2	Land Degradation Project, Bhopal	2014	1
3	Railway project, New Delhi	2014	1
4	NETCOM (TNC) Project, New Delhi	2014	1
5	JLSPS Project Ranchi	2013	1
6	Solar Concentrator Based Process Heat Applications project	2013	1
7	Biomass Energy for Rural India	2012 & 2013	2
8	Capacity Development for Local Governance	2012	1
9	State Level Support to Livelihood Promotion Strategies – Rajasthan	2008 - 2011	4
10	State Level Support to Livelihood Promotion Strategies – Jharkhand	2009 - 2012	4
11	CDLG Projects at Orissa, Jharkhand, Chhatisgarh & M.P.	2013	1
12	Water and Livelihoods Security for Vulnerability Reduction in the Marwar Region of Rajasthan	2010	1
13	Institutional Strengthening Project	2007 - 2011	5
14	Sashakt Project: Strengthening Community Systems for Sexual Minorities	2009 - 2010	2
15	Global Project: Demonstrating and Promoting Best Techniques and Practices for Reducing Health-Care Waste to Avoid Environmental Releases of Dioxins and Mercury	2010	1
16	Sustainable Participatory Management of Natural Resources to Control Land Degradation in the Thar Desert Ecosystem	2010	1
17	Sustainable Land and Ecosystem Management in Shifting Cultivation Areas of Nagaland for Ecological and Livelihood Security	2010	1
18	Innovation Support for Social Protection: Institutionalizing Conditional Cash Transfers	2010-2013	4



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19	Sustainable Local Energy Services, New Delhi	2008 - 2009	2
20	Renewable Energy for Rural Livelihoods, Delhi	2007 - 2009	3
21	Support to National Response to Mainstreaming HIV, Rajasthan (RSACS)	2008 - 2011	4
22	Support to National Response to Mainstreaming HIV, Bihar (BSACS)	2008 - 2010	3
23	Support to National Response to Mainstreaming HIV, Orissa (OSACS)	2008 - 2010	3
24	Support to National Response to Mainstreaming HIV, Chhattisgarh (CGSACS)	2009	1
25	Support to National Response to Mainstreaming HIV, Lucknow (UPSACS)	2009 & 2011	2
26	North East, Guwahati (NERO)	2009	1
27	India Business Alliance on Water (IBAW), Hyderabad	2009	1
28	Capacity Building of Panchayati Raj Institutions (PRIs) in Orissa	2008	1
29	Removal of Barriers to Biomass Power Generation in India, Phase-I, Delhi	2007 - 2008	2
30	Conservation and Sustainable Use of Gulf of the Manner Biosphere Reserve, Tamil Nadu	2008	1
31	Strengthened Access to Justice in India (SAJI)	2007	1
32	Cleaner Mobility in Urban Area (CMUA)	2007	1

**E. UNICEF – 3<sup>rd</sup> Party Audits:**

Sl. No.	Name of the Auditee Organization	Name of the Implementing Partner	For the Year	No. of Years
1	UNICEF, Patna	Polio Cluster	2015	1
2	-do-	RCH Cluster	2015	1
3	-do-	CDN cluster	2015	1
4	-do-	Education Cluster	2015	1
5	UNICEF, Mumbai	PDCSL, Mumbai	2013 to 2015	3
5.	-do-	SPC Management Services Pvt. Ltd. Mumbai	2015	1
6	-do-	SPC Management Services Pvt. Ltd. Bhopal	2015	1
7	UNICEF, Jharkhand	PDCSL, Jharkhand	2016	1
8	UNICEF, Raipur	SAMS, Raipur	2018	1
9	UNICEF, Hyderabad	KAAPRO, Bangalore	2018	1
10	UNICEF, Bhopal	SAMS Bhopal	2018	1
11	UNICEF, Lucknow	Infrastructure Professional Enterprises (IPE)	2011 & 2012	2
12	UNICEF, Gandhinagar	PDCSL, Gandhinagar	2017	1
13.	UNICEF, Bihar	SAMS, Patna	2017	1
14	UNICEF, Bihar	PDCSL, Patna	2019	1

**F. INTERNAL CONTROL AUDIT**

Sl. No.	Name of the Auditee Organization	Name of the Implementing Partner	For the Year
1	UNDP	Indian Railways	2016
2	UNDP	SUTP	2016
3	UNDP	CEE	2017
4	UNDP	Preparation of Third National Communication and other new information to the UNFCCC (GEF)	2019 & 20
5	UNDP	HPMP2	2020
6	UNDP	NATCOM Project	2021

**G. SCHEDULED AUDIT – UNICEF**

Sl. No.	Name of the Auditee Organization	Name of the Implementing Partner	For the year	No. of Years
1	UNICEF, Delhi	Roopayan- Financial Audit	2010 & 2012	2
2	UNICEF, Raipur	Tribal Welfare Department, Sukma, Chhattisgarh - Financial Audit	2011	1
3	UNICEF, Gujrat	Gujarat Sate AIDS Control Society	2011	1
4	UNICEF, Delhi	SEWA Bharat, New Delhi	2011	1
5	UNICEF, Raipur	Department of Women and Child Development	2010 & 2011	2
6	-do-	Samerth Charitable Trust, Bilaspur	2011	1
7	-do-	MayaramSurjan Foundation	2010 & 2011	2
8	-do-	Christian Fellowship, SHORE	2010 & 2011	2
9	-do-	CCDU Raipur – Chattisgarh	2010 & 2011	2
10	-do-	State Literacy Mission Authority, Raipur	2008 & 2009	2
11	UNICEF, Lucknow	Sarathi Development Foundation	2011	1
12	UNICEF, Lucknow	Uttar Pradesh PrathmikShikshak Sangha (UPPSS)	2012	1
13	UNICEF, Lucknow	Sarathi Development Foundation	2013	1
14	-so-	Uttar Pradesh Prathmik Shikshak Sangha (UPPSS)	2013	1
15	UNICEF, New Delhi	Shri Puranchandra Gupta Samarak Trust, New Delhi	2013	1
16	-do-	RedR India, Pune	2013	1
17.	-do-	SEWA Bharat, New Delhi	2013	1
18.	UNICEF, Raipur	CCDU, Raipur	2013	1
19.	-do-	Department of WCD, Raipur	2013	1
20.	-do-	SLMA, Raipur	2013	1
21.	-do-	Mayaram Surjan Foundation, Raipur	2013	1
22.	-do-	Samerth Charitable Trust, Bilaspur	2013	1
23.	-do-	Christian Fellowship SHORE, Rajnandgaon	2013	1
24.	UNICEF, New Delhi	Bal Raksha Bharat, New Delhi	2014	1
25.	-do-	Oxfam India, Kolkata	2014	1
26.	-do-	Islamic Relief India, New Delhi	2014	1
27.	-do-	Mercy Corps, New Delhi	2014	1
28.	UNICEF, Mumbai	PDCSL, Mumbai	2013 to 2015	3



29.	-do-	IIPS, Mumbai	2015	1
30.	-do-	SPC Management Services Pvt. Ltd. Mumbai	2015	1
31.	-do-	SPC Management Services Pvt. Ltd. Bhopal	2015	1
32.	UNICEF, Jharkhand	PDCSL , Jharkhand	2016	1
33.	UNICEF, Raipur	SAMS, Raipur	2018	1
34	UNICEF, Hyderabad	KAAPRO, Bangalore	2018	1
35	UNICEF, Bhopal	SAMS Bhopal (Under audit)	2018	1
36	UNICEF, Hyderabad	CESS, Hyderabad	2018	1
37	-do-	SSA, Hyderabad	2018	1
38	-do-	SSA, Bangalore	2018	1
39	-do-	DWCD, Bangalore	2018	1
40	-do-	SIHFW, Bangalore	2018	1
41	UNICEF, New Delhi	Centre of Policy Research, New Delhi	2018	1

#### **H. PSEA ASSESSMENT**

The prevention of sexual exploitation and abuse has, for decades, been at the core of UNICEF's mandate. UNICEF has a zero-tolerance policy for sexual exploitation and abuse perpetrated by employees, personnel and sub-contractors of UNICEF and implementing partners. In December 2016, the IASC Principals laid out in a Plan for Accelerating PSEA at Country-Level. The plan outlines three main priorities:

- 1) safe, accessible and dignified reporting that is gender and child sensitive;
- 2) quality SEA survivor assistance; and
- 3) enhanced accountability, including through prompt and respectful investigations.

Unicef has entered into Long Term Agreement with Unicef for conducting the Prevention of Sexual Exploitation and Abuse (PSEA) assessment of its NGOs/ CBOs partners. SPC has successfully conducted the assessment of more than 150 NGOs/ CBOs.

**Details of DAS Audits of MSO/ DPO conducted**

<b>Sl. No.</b>	<b>Name of the MSO</b>	<b>For the year</b>
1	Kerala Communicators Cable Ltd.	2020 & 2021
2	Sanjay Optical Solutions	2020
3	Western Digital Cable Network	2020
4	Asian World Cable Network	2020
5	Sree Devi Digital Solutions	2019 & 2020
6	Kristal City Cable Network	2020 & 2021
7	ICC, Pune	2021
8	Sangli Media Communication	2020-21
9	RK Digital, Ratnagiri	2019 & 2020
10	KBK, Aurangabad	2019 & 2020
11	Star Vision, Rohtak	2019 & 2020
12	Mauli Cable Network, Mumbai	2019 & 2020
13	Blue Star, Bhor	2019 & 2020
14	Samira Cable Network, Sanawad	2019 & 2020
15	Star Club, Buniadpur	2019 & 2020
16	Katni City Cable, Katni	2019 & 2020
17	Whitefiled Communications	2019 & 2020
18	Desai Cable Network	2019 & 2020
19	In Islampur, Sangli	2019 & 2020
20	DCN Cable Network	Pre-Signal
21	Surat Digital Networks Pvt. Ltd.	Pre-Signal
22	Galaxy Star Media Service	Pre-Signal
23	Sheetla Cable Network	Pre-Signal



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**ANNEXURE - 'J'**

**DETAILS OF AUDIT ASSIGNMENT OF INSTITUTIONS/ NBFCs**

<b>S. No.</b>	<b>Name of Assignment</b>	<b>Client</b>	<b>Period of Audit</b>
1.	Concurrent audit of Branches/ Units at Gurgaon, Noida and NSP	Dewan Housing Financial Corporation Ltd.	December, 2014 to November, 2015
2.	Branch Audit	HDB Financial Services Ltd.	2017-18 to 2021-22
3.	Special Audit Assignment	RAAS Housing Finance (India) Ltd.	June, 2016
4.	Internal Audit	Daulat Ram College (University of Delhi)	2008-09
5.	Statutory Audit	Salwan Public School	2015-16 to 2019-20
6.	Statutory Audit	Salwan Montessori School	2016-17 to 2017-18
7.	Statutory Audit	Delhi Financial Corporation	2012-13 to 2013-14

**ANNEXURE - 'I'**

**DETAILS OF CIRCULATION AUDIT OF LEADING NEWSPAPERS**

<b>Sl. No.</b>	<b>Name of the Publication</b>
1	The Times of India Group
2	The Hindustan Times
3	The Economics Times
4	Dainik Jagran
5	Dainik Bhasker
6	Deccan Chronicle
7	Nav Bharat Times
8	Indian Express
9	Punjab Kesari Group
10	The Speaking Tree
11.	Maharashtra Times



# The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

## Peer Review Board

Peer Review Certificate No.: 017749

This is to certify that the Peer Review of

*M/s S P Chopra & Co*

*31-F, Connaught Place,*

*Radial Road No. 7,*

*New Delhi-110001*

*FRN.: 000346N*

**has been carried out for the period**

**2021-2024**

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

**This Certificate is effective from: 01-09-2024**

**The Certificate shall remain valid till: 31-08-2027**

**Issued at New Delhi on 08-08-2024**

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Peer Review Board**

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