



# नेशनल फर्टिलाइजर्स लिमिटेड

(भारत सरकार का उपक्रम)

कॉरपोरेट कार्यालय : ए-11, सेक्टर-24, नोएडा - 201301

जिला गौतम बुद्ध नगर (उ.प्र.),

दूरभाष : 0120 2012294, 2412445, फैक्स : 0120-2412397



## NATIONAL FERTILIZERS LIMITED

(A Govt. Of India Undertaking)

Corporate Office : A-11, Sector-24, Noida-201301,

Distt. Gautam Budh Nagar ( U.P.)

Ph.: 0120-2412294, 2412445, Fax : 0120-2412397

Ref. No. NFL/SEC/SE/730

Dated: 12.09.2022

<b>National Stock Exchange of India Ltd.</b> Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai-400051	<b>BSE Limited</b> Corporate Relationship Department, 1 <sup>st</sup> Floor, New Trading Wing, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001
<b>NSE Symbol: NFL</b>	<b>BSE Script Code: 523630</b>

### Sub: Appointment of Statutory Auditors by C&AG.

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular CIR/CFD/CMD/4/2015 dated 09.09.2015, this is to inform you that the Comptroller and Auditor General of India has appointed M/s. Arun K Agarwal & Associates., Chartered Accountants and M/s Dhawan & Co., Chartered Accountants as Joint Statutory Auditors of the Company for the Financial Year 2022-23 under Section 139 of the Companies Act, 2013. Brief profiles of the appointed joint auditors are attached as **Annexure-1**.

This is submitted for your intimation and records.

Thanking you,

**Yours faithfully,  
For National Fertilizers Limited**

**(Ashok Jha)  
Company Secretary**

**Encl: As above.**

**ARUN K. AGARWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

105, FIRST FLOOR, SOUTH EX. PLAZA-1  
 389, MASJID MOTH, SOUTH EXTN. PART-II. NEW DELHI-110049  
 Website: www.akaca.net, e-mail- arun1960@gmail.com  
 Phone: 011-40529067

**PROFILE OF THE FIRM**

**NAME OF THE FIRM** : **M/S ARUN K. AGARWAL & ASSOCIATES**

**ADDRESS OF THE FIRM**  
**HEAD OFFICE** : 105, FIRST FLOOR, SOUTH EX. PLAZA-I,  
 389, MASJID MOTH, SOUTH EXTN. PART-II,  
 NEW DELHI-110049

**BRANCH OFFICES**

**DELHI** : 1001, VISHWADEEP, 4, DISTRICT CENTRE  
 JANAKPURI, NEW DELHI-110058  
 : 13A, 2ND FLOOR, PRATAP NAGAR, NEAR JEEVAN ANMOL  
 HOSPITAL, MAYUR VIHAR PHASE-1, NEW DELHI-110092

**JAIPUR** : 95, JANAK PURI-II, IMLI PHATAK, JAIPUR

**WEBSITE** : www.akaca.net

**CONTACT DETAILS** : e-mail: arun1960@gmail.com  
 Landline: 011-40529067  
 Mobile: +91-9810055982

**DATE OF ESTABLISHMENT** : 18TH JULY, 1983

**CONSTITUTION** : PARTNERSHIP FIRM

**CAG EMPANELMENT NO.** : DE-0566

**ICAI REGISTRATION NO.** : 003917N

**RBI UNIQUE CODE NO.** : 101070

**NAME(S) OF PARTNERS** :

Mr. Arun Kumar Agarwal	FCA	082899
Mr. Vimal Kumar Jain	FCA	086657
Mr. Rajesh Surolia	FCA	088008
Mr. Satish Kumar Gulati	FCA, DISA	083897
Mr. Sanjay Gupta	FCA	095506
Mr. Surender Baj	FCA	070330
Mr. Lokesh Garg	FCA, FAFD	413012
Mr. Vinod Bhandari	FCA	070538
Mrs. Shaifali Patni	FCA, DISA	414405
Mr. Pradeep Prasad	FCA, DISA	512231
Mr. Umang Khattar	FCA	525542
Mrs. Rani Surolia	FCA	073261
Mr. Archit Agarwal	FCA, FAFD	543253
Mr. Deepak Kumar	FCA	084230

**STAFF EMPLOYED** :

Qualified	: 6 (Six)
Semi Qualified	: 4 (Four)
Article Clerks	: 20 (Twenty)
Others	: 8 (Eight)

**EXPERIENCE OF THE STAFF** : All the partners of the firm and working staff are very competent and experienced in audit/ investigations /representation /consultancy.

## **OTHER EMPANELMENT**

: The firm is also empanelled with IBA as **Forensic Auditor** and **Agency for Specialized Monitoring** and empanelled on the panel of **Special Audit u/s 142(2A)** of the Income Tax Act, 1961.

## **WORK PROFILE OF THE FIRM IN VARIOUS SECTORS**

### **BANK AUDITS**

Firm is empanelled with RBI.

Presently the following public sector bank is entrusted to the firm for Central Statutory Audit from the year 2021-22:

- Canara Bank

Also the Firm has carried out the following assignments.

- Union Bank of Bank of India as Statutory Branch Auditor for the period 2020-2021
- Andhra Bank as Statutory Branch Auditor for the period 2019-2020
- **United Bank of India as Central Statutory Auditor for the period 2016-17 to 2018-19**
- Union bank of India as Statutory Branch Auditor for the period 2012-13 to 2015-16
- **Union bank of India as Central Statutory Auditor for the period 2009-10 to 2011-12**
- Bank of India As Branch Statutory Auditor for the period 2006-07 to 2008-09
- **State Bank of Indore as Central Statutory Auditor for the period 2003-04 to 2005-06**
- **National Housing Bank as Central Statutory Auditor for the year 2002-03**
- Federal Bank as Statutory Branch Auditor
- Gurgaon Gramin Bank as Central Branch Auditor
- Punjab National Bank as 'C' Category Branch Statutory
- Bank of Baroda as 'C' Category Branch Statutory Auditor
- UCO Bank as Branch Statutory Auditor
- Bank of Maharashtra as Branch Statutory Auditor

Apart from above we have vast experience in the banking sector in the field of inspection, concurrent audit, income and expenditure audit and stock audit. The details are as under :

- State Bank of India
- Canara Bank
- Punjab National Bank
- United Bank of India
- Syndicate Bank
- Central Bank of India
- Andhra Bank
- Oriental Bank of Commerce
- Indian Overseas Bank
- UCO Bank
- State Bank of Bikaner & Jaipur
- Union Bank of India
- The Bank of Rajasthan Ltd.
- Bank of Baroda
- Bank of India
- IDBI Bank

### **PUBLIC SECTOR UNDERTAKINGS**

Firm is empanelled with C & A G since 1983.

Presently the following public sector companies are entrusted to the firm for statutory audit for the year 2021-22:

- National Fertilizer Limited
- Krishnapatnam Railway Company Limited

Previously, we have carried out the statutory audit of the following public sector companies:

- Teesta Valley Power Transmission Limited

- Container Corporation of India Limited
- Engineers India Limited
- MTNL Limited
- ONGC Limited
- National Aviation Company of India Limited (Air India)
- Indian Airlines Limited
- The HHEC of India Limited
- United India Insurance Co. Limited
- National Insurance Co. Limited
- Oriental Insurance Co. Limited
- National Seeds Corporation Limited
- PNB Capital Services Limited
- Delhi State Mineral Development Corporation Limited

#### **INTERNAL AUDITS**

We are carrying the internal audit of the following entities

- Dharampal Premchand Limited
- DS Drinks & Beverages Private Limited
- Mother's International School, Delhi
- NHPC Limited

Previously, we have carried out the Internal audit of the following entities:

- NTPC Limited
- Power Grid Corporation of India Limited
- The HHEC of India Limited
- NTPC Vidyut Vitran Nigam Limited
- Delhi Tourism & Transport Corp. Limited
- IIT-D, a Delhi State University

#### **INSURANCE COMPANIES**

We had conducted Statutory Audit of Divisional Offices of the following General/ Life Insurance Companies

- LIC of India, Delhi-2 & Jodhpur Division
- United India Insurance Co. Ltd.
- National Insurance Co. Ltd.
- Oriental Insurance Co. Ltd.

#### **OTHER STATUTORY AUDITS**

We are carrying the statutory audit of the following entities

- ONGC Energy Centre Trust  
(An energy centre formed by ONGC Limited)
- CAB International  
(An organization registered under United Nations working)
- SEWA International  
(A global Not for Profit Organization)
- Samarpan Foundation  
(A National level Not for Profit Organization)

#### **FMC/MCX AUDITS**

We have conducted inspection on behalf of SEBI/Forwards Market Commission (FMC)/MCX for More than 75 members.

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

- Alankit Assignments Limited and Group Companies  
(A Registrar and Share Transfer Agent)
- DLF Limited  
(A Real Estate Listed Company)

#### **OTHER SPECIAL AUDITS**

- Kendriya Bhandar (allotted by DoPT)  
(Central Govt. Employees Consumer Cooperative Society Ltd.)

#### **DGH AUDITS**

We are empanelled with DGH for conducting audit of Blocks of Oil & Natural Gas assigned by them.

#### **PRESTIGIOUS CORPORATE CLIENTS**

- : We are conducting/have conducted the audits and other assignments of the following prestigious clients.
- 1 PC Jeweller Limited  
(A Listed Company in the Gems & Jewel Sector)

- 2** Dharampal Premchand Limited  
A multi diversified conglomerate brand in India (BABA)
- 3** DS Drinks And Beverages Private Limited  
A subsidiary of Dharampal Satyapal Limited (DS Group)
- 4** Shakti Commodities Pvt. Ltd.  
(A Company in the field of import and processing of engineering products.)
- 5** P.P. Jewellers Retail Private Limited  
(A Company in the field of Jewellery.)
- 6** Curo India Pvt. Ltd.  
(A Company in the business of development of Multiplexes, Commercial Complex, Housing Complex.)
- 7** Sugandh Tea Private Ltd.  
(A Company in the field of processing and distribution of Tea)
- 8** Vikas WSP Limited  
(A Listed Company in the field of manufacturing of Guar gum powder.)
- 9** Shridhar Milk Food Ltd.  
(A Company producing milk products.)
- 10** Interlink Petroleum Ltd.  
(A Company in the field of oil exploration.)
- 11** Gebr. Pfeifer India Pvt. Ltd.  
(A Company in the field of Cement plants fabrication and consultancy)
- 12** Way Finders BrandsPvt. Ltd.  
(A Company in the field of specialized holesale business)
- 13** LV Rustore Applications Pvt. Ltd.  
(A Company in the field of Automobiles)
- 14** Avone Systems & Control  
(An industrial products manufacturing Company)
- 15** Public Software Library (P) Ltd.  
(A Company in the IT Sector)
- 16** Avone Techsys Pvt. Ltd  
(An engineering company in the field of heavy industry)

## **EDUCATIONLAL INSTITUTIONS**

: We are conducting/have conducted audit of the following Educational Institutions:

- Indraprastha Institute of Information Technology, Delhi
- FIITJEE Limited and Group companies
- Angle Public Senior Secondary School, Delhi
- Angels Public School, Faridabad, Haryana
- Sai Shiksha Sansthan School, Noida

We are empanelled with Education Department of Delhi and have conducted special audit of the following Educational Institutions on behalf of Directorate of Education:

- Mothers International School, Delhi

**OTHER ASSIGNMENTS**

: Other than above, we are carrying Audit, Consultancy and Representation work for various Public Limited companies, Private Limited Companies, NGO's, Firm, Individuals in Income Tax, ROC, Company Law Board, GST Department, Banks, Financial Institutions etc.

**ANY OTHER INFORMATION**

: **The principal partner of the firm Sh. Arun Kumar Agarwal, was appointed on the Board of GAIL (India) Limited, SIDBI and State Bank of Paliala as Independent Director.**

**For Arun K. Agarwal & Associates**  
Chartered Accountants  
FRN NO.003917N

**Place:** New Delhi

**Arun Kumar Agarwal**  
Partner

*A*

*Presentation*

*on*



***Dhawan & Co.***

**CHARTERED ACCOUNTANTS**

**HEAD OFFICE** : 312, Wegmans House  
**DELHI** : 312, Wegmans House,  
Veer Savarkar Block,  
Vikas Marg, Shakarpur,  
**Delhi - 110 092**  
Tel : +91 11 4244 5310  
Website : www.dhawanco.com  
Mobile - 98100 - 16650  
E-mail : [dk@dhawanco.com](mailto:dk@dhawanco.com)  
[sg@dhawanco.com](mailto:sg@dhawanco.com)

**BRANCH OFFICES**  
**SHIMLA** : 2nd Floor, Sarma Complex,  
Near Mahila Police Thana  
BCS Chowk,  
**Shimla (H.P.)**  
Tel – 094180-16250

**JAIPUR** : A – 208, Triveni Nagar,  
Gopalpura Bypass,  
**Jaipur (Rajasthan)**  
Tel : (0141) – 2375970  
098291 – 77510

**MUMBAI** : 404 – B, Bajrang Building,  
Maruti Nagar Complex,  
Shiva Vallabh Road,  
Dahisar (East)  
**Mumbai – 400 068**  
Tel : 086524 - 94370

**CONSTITUTION OF THE FIRM** : Partnership

ICAI FRN NO. : 002864N

RBI's UNIQUE CODE NO. : 140007

**YEAR OF CONSTITUTION** : 1981

**NUMBER OF PARTNERS** : 11 (ELEVEN)

**DETAIL OF PARTNERS**

**FCA**s : **10**

**ACA** : **1**

**ISA [ICAI] QUALIFIED PARTNERS** : **4**



DIRM QUALIFIED PARTNER : 1  
 FAFP QUALIFICATION [FORENSIC] : 1  
 IFRS QUALIFIED PARTNERS : 2  
 DETAIL OF PARTNERS :

Name of Partner	Membership No.	Whether FCA or ACA	Date of Joining the Firm	Year of Qualifying	No. of Years Exp.
INDERJEET DHAWAN	81679	FCA	10/02/1981	1981	38
MAHESH C. GUPTA	70834	FCA	31/12/2002	1982	36
DEEPAK KAPOOR*	72302	FCA	15/09/1987	1986	32
PRAKASH N. MATHUR	86292	FCA	15/09/1987	1987	31
SUNIL KUMAR DHAWAN	86557	FCA	01/08/1987	1987	31
SUNIL GOGIA	73740	FCA	16/09/2000	1989	29
SANJAY NIRANWAL*	107326	FCA	16/08/2008	1997	21
RAKESH KUMAR	85244	FCA	31/12/2001	1986	32
LAVEENA SOBTI	405667	FCA	27/12/2010	2006	12
ANSHUL ARORA	420979	FCA	31/12/2016	2012	6
ANUSHK KAPOOR	543825	ACA	09/12/2016	2016	5

*\*Mr. Sanjay Niranwal had been the Director on the Board of State Bank of Bikaner & Jaipur for a period of 3 years from 09.08.2005 to 08.08.2008.*

*\*Mr. Deepak Kapoor has qualified certificate course on Forensic Accounting and Fraud Prevention conducted by the ICAI and is a qualified Forensic Auditor.*

## AUDIT OF BANKS

### **A. STATUTORY AUDITS**

1. The firm is empanelled with Reserve Bank of India since 1983 for conducting Statutory Audits of Nationalised Banks and have been regularly conducting Audits of various branches of State Bank of India, Punjab National Bank, Syndicate Bank, Punjab & Sind Bank, State Bank of Patiala and Indian Bank, allotted from time to time. ***Till date, the firm has conducted audit of around 120 branches as Statutory Auditor of branches.***
2. ***The firm had been the Central Statutory Auditor of Punjab & Sind Bank for the FY 2016, 2017 and 2018; and of State Bank of Mysore for the FY 2008, 2009 and 2010.***
3. ***The firm had been Central Statutory Auditor of The Kangra Co-operative Bank Limited for 2 spells of 3 years each in the years 2008 to 2010 and 2014 to 2016. The firm has been reappointed as Central Statutory Auditor for the years 2019-20, 2020-21 and 2021-22.***
4. The firm is empanelled with NABARD for conducting audits of RRB's. Conducted Statutory Audit of more than 100 branches of Himachal Gramin Bank, Mandi. **The firm had been Central Statutory Auditor of Himachal Gramin Bank, Mandi for 3 years.**

### **A. AGENCIES FOR SPECIALISED MONITORING [ASM]**

The firm has been empaneled by Indian Bank Association [IBA] as an Agency for specialized Monitoring [ASM] to monitor large credit accounts having an exposure of above Rs. 250 crores.

### **B. CONCURRENT AUDITS**

#### **AUDITS CONDUCTED IN THE PAST**

The firm had been empaneled with a number of banks for conducting Concurrent Audit and has conducted concurrent audits of Allahabad Bank, Bank of Baroda, Bank of India, Bank of Maharashtra, Central Bank of India, Corporation Bank, JSC VTB Bank (A Russian Bank), China Trust Commercial Bank, Syndicate Bank, IDBI Bank Limited, UCO Bank, Union Bank of India, Bank of Rajasthan (Now ICICI Bank Limited), etc.

### C. STOCK AUDITS

The firm specializes in Stock Audits and *is empanelled with Canara Bank, Circle Office, New Delhi, Punjab National Bank, Delhi, State Bank of India, for conducting Stock Audits of their constituents and has vast experience of conducting Stocks & Book Debts Audits.* Major stock audits conducted by us are given below:

- ✓ Apollo International Limited, Cochin & Baroda
- ✓ Havells India Limited - Noida, Haridwar, Baddi & Alwar
- ✓ CMC Limited, A Tata Enterprise
- ✓ Saraswati Sugar Mills Limited, Yamuna Nagar (Haryana)
- ✓ Isgec Heavy Engineering Company Limited, Yamuna Nagar & Bahruch
- ✓ Kajaria Ceramics Limited, New Delhi
- ✓ Sunflag Iron & Steel Co. Limited, Nagpur
- ✓ Jindal Pipes Limited, Jindal Nagar, Ghaziabad
- ✓ Cyber Media India Limited
- ✓ Deepak Spinners Limited, Chandigarh, Guna (M.P) and Baddi (H. P)
- ✓ Sanganeriya Spinning Mills Limited, Neemrana, Rajasthan
- ✓ JFK International, Cochin & Coimbatore
- ✓ Rajasthan Explosives & Chemicals Limited, Dholpur, Rajasthan
- ✓ DLF Limited
- ✓ Minda HUF Limited
- ✓ Swastik Pipes Limited
- ✓ ISGEC Hitachi Zosen Limited

## AUDITS OF PUBLIC SECTOR UNDERTAKINGS

### **A. STATUTORY AUDITS**

The firm is empanelled with Comptroller & Auditor General of India for more than 25 years and has conducted almost all Statutory Audits of Public Sector Undertakings in Himachal Pradesh. **The firm, at present, is Statutory Auditor of NBCC (India) Limited since the FY 2018 - 19.** The major Statutory Audits of PSUs conducted by the firm are as follows:

- **NBCC India Limited (FY 2018-19, 2019-20, 2020-21, 2021-22)**
- **Bharat Heavy Engineering Limited (F.Y. 2017-18)**
- **Housing & Urban Development Corporation Limited. (F.Y. 2013-14, 2014-15, 2015-16 and 2016-17);**
- **Canara Robecco Asset Management Company Limited. (F.Y. 2012-13)**
- **Indian Railways Finance Corporation Limited (IRFC) (FY 2008-09, 2009-10, 2010-11, 2011-12);**
- **Mahanagar Telephone Nigam Limited (FY 2005 – 06, 2006 – 07, 2007 – 08);**
- **Himachal Pradesh Horticulture Produce Marketing & Processing Corporation Limited (HPMC) (2002-03, 2003-04, 2004-05);**
- **H. P. Civil Supplies Corporation Limited;**
- **The H. P. State Industrial Development Corporation Limited (2002-03, 2003-04, 2004-05);**
- **Himachal Pradesh Financial Corporation Limited (2002-03, 2003-04, 2004-05);**
- **Himachal Pradesh Tourism Development Corporation Limited;**
- **H.P. Forest Packaging Corporation Limited;**
- **H.P. Handicraft & Handloom Corporation Limited;**
- **H. P. Schedule Caste & Schedule Tribe Corporation Limited;**

## **B. INTERNAL AUDITS**

The firm has been regularly conducting Internal Audits of Public Sector Undertakings (PSUs) and other Private Organisations and has conducted Internal Audits of following Companies:

### **B.1 PUBLIC SECTOR UNDERTAKINGS (PSUs)**

#### **➤ NTPC – Power Plants:**

The company is the largest power generating company in India. The firm has successfully conducted Internal Audit of 2 plants viz Anta Gas & Badla Solar Power projects for the FY 2018-19; and 3 plants viz. Kawas - GPS, Jhanur - Gandhar and Rojmal Wind Power for the FY 2019-20.

#### **➤ National Highways Authority of India:**

This is an autonomous body. The main function is to create and maintain National Highways including bridges, terrains falling in between the highways. The firm has conducted audit of Regional Office, Jammu for the FY 2018-19 and Regional Office Amravati for the FY 2019-20 and 2020-21. The firm has just been appointed as consultant for implementation of project based accounting for one Regional office and one Project Implementation Unit [PIU] of NHAI.

#### **➤ Power Grid Corporation Limited:**

Conducted Internal Audit of Norther Region – 1 for the FY 2020-21. The company is engaged in bulk power transmission. Their responsibilities include planning, coordination, supervision and control over inter-State transmission system and operation of National & Regional Power Grids. Presently [2021 – 22 and 2022 – 23] conducting the internal audit of HO.

#### **➤ Central Warehousing Corporation:**

Conducted Internal Audit for the FY 2013, 2014 and 2015. It provides services in the area of storage and handling, clearing & forwarding, handling & transportation, procurement & distribution, disinfection services, fumigation services and other ancillary activities.

#### **➤ Satluj Jal Vidyut Nigam Limited (SJVN):**

Conducted Internal Audit for the FY 2006-07, 2007-08 and 2008-09. The company is mainly in Hydro Power Generation.

➤ **Indian Farmers Fertilisers Cooperatives Limited (IFFCO)**

Regularly conducting Internal Audit of the society from the year 2014. Over the period, the firm has been able to conduct all the regions of IFFCO in India. The company is largest manufacturer of fertilizer in India and is well known for its products.

➤ **Ramagundam Fertilisers & Chemicals Limited [RFCL]**

*[A company incorporated by EIL, NFL and FCI]*

The firm has conducted the internal audit of the company for the financial year 2021-22.

➤ **Himachal Pradesh Agro Industries Corporation Limited:**

Conducted Internal Audit from the years 2002 to 2006. The company is engaged in manufacturing and trading of pesticides, Animal feeds, Honey, Bitumen etc.

➤ **H. P. Civil Supplies Corporation Limited :**

Continuously conducting right from the year 1997 on quarterly basis. The company is engaged in Procurement and distribution of essential commodities.

➤ **Himachal Pradesh Horticulture Produce Marketing & Processing Corporation Limited (HPMC) :**

Conducting Internal Audit from the year 1995, on quarterly basis. The company is engaged in manufacturing of processed fruits, Jams and Juices.

➤ **H. P. Forest Corporation Limited :**

The firm is continuously conducting Internal Audit of forest corporation since the year 2001. The company is engaged in extractive carriage and setting of timber & other forest production.

➤ **Bharat Sanchar Nigam Limited :**

The firm has conducted Internal Audit of Shimla region of BSNL from the year 2001 to 2005. The company is engaged in Basic Telephony, Mobile and Broadband services.

### **AUDITS OF LIFE INSURANCE CORPORATION**

The firm is empanelled with Life Insurance Corporation of India (LIC) and had been the Statutory Auditor for Rohtak Division of LIC for the financial year 2010 – 11, 2011 – 12 and 2012 – 13.

### **INFORMATION SYSTEM AUDITS**

The firm has conducted Information System Audits (ISA) of a number of banks and organisations including Industrial Bank of Korea, IFFCO Tokio General Insurance Company, Oriental Bank of Commerce, The Kangra co-operative Bank Limited, Punjab & Sind Bank, Union Bank of India etc.

## **B.2 PRIVATE ORGANISATIONS**

### ➤ **The Lakshmiji Sugar Mills Company Limited**

The Group is engaged in manufacture of Agro Based products. The firm remained Internal Auditor for The Lakshmiji Sugar Mills Company Limited for over 2 decades before it was sold to other promoter. The firm is still the Internal Auditor for other companies within the group.

### ➤ **Japan Tobacco International Limited – A Singapore Based MNC**

The firm had been the Internal Auditor of JTI consecutively for three financial years. The company had its Head Office at Bangalore and manufacturing operations at Hyderabad. JTI is engaged in manufacturing of Cigarettes with their Internationally renowned brand name Camel, Winston, and More.

### ➤ **Amtek Rail Car Industries Limited (ARIPL)**

The firm Dhawan & Co. [DC] had been Internal Auditor of Amtek Rail Car Industries Limited for the years FY 2012 to 2015. The company is a 50 : 50 joint venture between Amtek Group of India and American Rail Car Industries Limited. The company has commissioned its plant for manufacture of Railway Wagons at Sadhugarh, Distt : Fatehgarh Sahib (Pb) with a total outlay of Rs. 400 crore.

### ➤ **Modtech Projects India Private Limited (MPIPL)**

The firm has a long association with Modtech Projects India Private Limited and has been continuously providing management advisory services to the company besides being their Statutory Auditor. MPIPL is engaged in execution of turnkey projects in the field of Bulk Material Handling and has executed a number of projects for the companies like Sterlite, Aditya Birla Group, Escorts, etc. The firm has an in-depth knowledge of auditing of project related activities.

*Besides this, the firm is engaged in providing Management related services to a number of companies and has been providing Management Services to the companies like Marg Limited and Japan Tobacco International Limited.*

### ➤ **Standing Conference of Public Enterprises (SCOPE):**

The firm has conducted Statutory Audit of the above organisation for 6 years in a row from FY 2013-14 to FY 2018-19.



## **AUDITS OF SOCIETIES / TRUSTS**

The firm has provided its professional services to a number of trusts and societies in the past and at present also is engaged in providing its services to a number of societies / trusts. The detail of the same is given hereunder:

➤ **Indian Farmers Fertiliser Co-opertaives Limited [IFFCO]**

The firm has been associated with IFFCO Group for over 6 years and has conducted Internal Audit of IFFCO North Zone, North Central Zone and South Zone during the above period.

➤ **The Krishak Bharti Co-operative Limited [KRIBHCO]**

The firm has been appointed as Statutory Auditor t conduct the audit for the FY 2019-20 onwards and has completed the statutory audit for 3 years i.e. 2019-20, 2020-21 and 2021-22.

➤ **Indian Farm & Forestry Development Cooperative Limited [IFFDC]**

The firm has been associated with IFFDC for the last 7 years and has been conducting Internal Audit of the company as a whole for the last 4 years.

➤ **IFFCO Kisan SEZ Limited [IKSEZ]**

The firm has been associated with IKSEZ for last 8 years and has been conducting Internal Audit of the company as a whole for the last 4 years.

➤ **Engineers India Limited (EIL) Employees Provident Fund Trust**

This is a trust belonging to Engineers India Limited and has a very good Corpus amount contributed by thousands of employees of EIL and the EIL for taking care of the provident fund contribution of the employees of EIL.

➤ **Engineers India Limited (EIL) Gratuity Trust**

This is a trust belonging to Engineers India Limited and has a very good Corpus amount contributed by EIL for payment of Gratuity to the employees of EIL.

➤ **IA & AS Officers Sahkari Awas Samiti Limited**

This is a housing society belonging to the employees of Comptroller & Auditor General of India (CAG).

➤ **Authors Guild of India (AGI)**

This is an association of all authors in India having over 1500 members. It has its Head Office in New Delhi. At one point of time, this was headed by Dr. Karan Singh. Presently, the same is headed by Mr. Rajender Avasthi, a well-known author.

➤ **Institute of World Congress on Human Rights**

*A part of the World Human Rights Commission, this was founded in the year 1995 with the main object of helping the human beings in recognizing their rights. It has its Head Office in JNU, New Delhi.*

➤ **Institute of Personnel Management (IPM)**

*With its Head Quarters in Calcutta – India, IPM is mainly engaged in framing HR policies. It has over 1000 members.*

➤ **The Kangra Co-operative Bank Limited**

*A co-operative bank registered with the Registrar of Co-operative Societies, New Delhi and Reserve Bank of India. The bank is a profit making dividend paying bank and has over 40,000 members.*

➤ **H.P. Zoos Conservation Breeding Society**

*The society is well known for conserving rare breeds.*

➤ **Inapex Employees Mutual Benefit Fund**

*Formed in the year 2002, the trust is engaged in investing the savings of employees of Inapex Limited, its subsidiaries and associates so as to get the highest financial returns.*

➤ **Besides above, the firm has association with following medium sized societies / Trusts:**

- Vivekanand Co-operative Group Housing Society Limited.
- BALCO Co-operative Group Housing Society Limited
- Harak Chandra Nirmal Kumar Jain Charitable Trust
- Vriddhi Vriksh Charitable Foundation
- Rama Krishna Public School
- Chetna Co-operative Group Housing Society Limited.