



एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

NH/CS/199
संदर्भ सं./Ref. No. _____

फोन/Phone : 21.08.2019
दिनांक/Date : _____

<p>Manager The Listing Department, M/s BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001</p> <p>मैनेजर, लिस्टिंग विभाग, बीएसई लिमिटेड पि.जे. टावर्स,दलाल स्ट्रीट, मुंबई- 400 001 Scrip Code: 533098</p>	<p>General Manager The Listing Department M/s National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra(E), Mumbai- 400051</p> <p>महाप्रबंधक, लिस्टिंगविभाग, नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड एक्सचेंज प्लाजा, बांद्रा कुर्ला कॉम्प्लेक्स, बांद्रा (ई), मुंबई - 400 051 Scrip Code: NHPC</p>
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ISIN No. INE848E01016

Sub: Brief profile of Statutory/ Joint Statutory Auditors for the year 2019-20

विषय: वर्ष 2019-20 के सांविधिक/संयुक्त सांविधिक लेखा परीक्षकों का संक्षिप्त प्रोफाइल

Sirs/महोदय,

In continuation to our letter of even number dated 06.08.2019, please find enclosed herewith brief profile of following Statutory /Joint Statutory Auditors of the Company appointed by Comptroller & Auditor General of India for the year 2019-20:-

1. M/s Lodha & Co., Kolkata
2. M/s Arora Vohra & Co., Jammu
3. M/s D S P & Associates, New Delhi

This is for your information and record.

हमारे पत्र दिनांक 6 अगस्त, 2019 का संदर्भ लें, कृपया कंपनी के निम्नलिखित सांविधिक/संयुक्त सांविधिक लेखा परीक्षकों की संक्षिप्त प्रोफाइल का संलग्न प्राप्त करें जो कॉम्प्ट्रोलर एंड ऑडिटर जनरल ऑफ इंडिया ने वर्ष 2019-20 के लिए नियुक्त किये हैं:-

1. M/s Lodha & Co., कोलकाता
2. M/s Arora Vohra & Co., जम्मू
3. M/s D S P & Associates, न्यू दिल्ली

यह आपके जानकारी और रिकॉर्ड के लिए है।
धन्यवाद,

भवदीय

(विजय गुप्ता)
कंपनी सचिव

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद - 121 003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com

E-mail : webmaster@nhpc.nic.in; EPABX No. : 0129-2588110/2588500

विजली से संबंधित शिकायतों के लिए 1912 डायल करें। Dial 1912 for Complaints on Electricity

Brief profile of M/s Lodha & Co.

Lodha & Co was founded in 1941 and the Firm has 15 Partners supported by experienced professionals providing services in the various fields including Statutory Audit, Risk and Management Advisory, Taxation and other Corporate Advisory. The Head Office is located at Kolkata and branches are in Mumbai, Delhi, Hyderabad, Chennai and Jaipur. It has presence in all major Business Groups, Banks and various Government and Non- Government Organisations in India. They have experience of working with several multi - national Companies, listed entities and Companies with multiple products and services.

PROFILE

1	Name of the Firm	:	ARORA VOHRA & CO.
2	Constitution	:	Partnership Firm
3	Firm ICAI Registration No.	:	009487N
4	Date of Establishment	:	16/11/1989
5	Unique Code No.	:	281113
6	Firm CAG Empanelment No.	:	NRO427
7	Address		
	Head Office	:	CHAITANYA COMPLEX, PREM BHAWAN RESIDENCY ROAD, JAMMU-180001 (JAMMU & KASHMIR) (O) 0191-2577130 (M) 0 94191 42005
	Branches		
	i) Ludhiana		ADJ. JANDU TOWER, MILLER GANJ, G.T. ROAD, LUDHIANA-141003 (PB.)
	ii) Ludhiana		543, LSE BUILDING, FEROZE GANDHI MARKET, LUDHIANA - 141001
	iii) Ludhiana		539-540, LSE BUILDING FEROZE GANDHI MARKET, LUDHIANA - 141001
	iv) Khanna		18; NAROTAM NAGAR MARKET, NEAR AMAR GAS (HP) AGENCY KHANNA-141401 DISTT. LUDHIANA (PB.)
8	E-mail Address	:	aroravohraca@gmail.com hardeep_aggarwal@yahoo.co.in
9	Name of the Partners	:	Sh. Ashwani Kumar Aggarwal, B.Com., F.C.A. M:+919316913090 Expereince - 47 Years Sh. Prem Chand Bansal, B.Com., F.C.A. M:+919872500543 Expereince - 35 Years Sh. Surinder Kumar Arora, B.Com., F.C.A, DISA M:+919417027464 Expereince - 33 Years Sh. Mahesh Kumar Makkar, B.Com., F.C.A. M:+919815900141 Expereince - 32 Years

Contd..

Sh. Hardeep Aggarwal, B.Com, F.C.A, DISA
M:+919419142005 Expereince - 30 Years

Sh.Rajat Mengi, B.Com, F.C.A
M:+919419188401 Expereince - 28 Years

Sh. Vinod Gupta, B.Com, F.C.A.
M:+919419187206 Expereince - 27 Years

S. Karan Bir Singh Sethi, B.Com, F.C.A, DISA
M:+919419187037 Expereince - 26 Years

Sh. Narinder Pal, B.Com., F.C.A.
M:+919417053336 Expereince - 19 Years

10 Audit Staff : Professional Staff including Article Assistants- 60 Nos.

11 Experience of the Firm & Partners : **A. CENTRAL STATUTORY AUDIT**
(i) **JAMMU AND KASHMIR BANK LTD.**
2012-13 to 2016-17
(ii) **NHPC LTD.**
(A Govt of India Ente.prise)
2017-18 & 2018-19

B. STATUTORY BANK BRANCH AUDITS

The Firm has conducted Statutory, Internal and Concurrent audits of Nationalised Banks - 29 Years

C. GOVERNMENT AUDITS

The Firm has conducted audit of Govt. Companies, Insurance Companies allotted by Comptroller & Auditor General of India - 20 Years.

D. OTHER AUDITS

The Firm is engaged in the Financial services, internal & statutory audits of Limited Companies and Income Tax Consultancy - 30 Years.

**For Arora Vohra & Co.
Chartered Accountants**

Sd/-

Place : Jammu
Date : 21.08.2019

**CA Hardeep Aggarwal
Partner**

PROFILE

1. NAME OF THE FIRM : **DSP & ASSOCIATES**
Chartered Accountants
2. ADDRESS : **HEAD OFFICE**
Mr. Sanjay Jain
783, Desh Bandhu Gupta Road
Near Faiz Road Crossing, Karol Bagh,
New Delhi-110005
Phone: 011-23684423,23622094,23622076,41545550
Mobile: 9811119451, 9811589067, 9999768956
Email: dspdelhi@dspdelhi.in, aksinghal@dspdelhi.in
- BRANCH OFFICES:**
- DELHI**
1. **Mr. Sanjay Kumar**
B-2/3-4, Ramesh Nagar
Near Metro Pillar No. 367
New Delhi
Mobile: 9818682201
Email: sangoyal314@yahoo.com
2. **Mr. Mukesh Kumar Mittal**
4378/4D, Ansari Road
208, JMD House, Darya Ganj, Delhi
Phone: 011-23289270
Mobile: 9810400771
E-Mail: mmittal02@rediffmail.com
- UTTARAKHAND (KASHIPUR)**
3. **Mr. Pankaj Kumar Agrawal**
5, Rosedale, Aliganj Road, Kashipur
Distt. Udham Singh Nagar, Uttarakhand
Phone/Fax: 05947-278145, 272145
Mobile No.: 9837024145.
Email: dsppankajagrawal@gmail.com
- MUMBAI (Maharashtra)**
4. **Mr. Shobhit Jain**
Office No. 810
8th Floor, Topiwala Centre
Goregaon west, Mumbai – 400 104
Phone/Fax: 98200 29621
Email: ca.shobhitjain1@gmail.com
3. DATE OF ESTABLISHMENT : 10.03.1987

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4. REGISTRATION / EMPANELMENT NOS.:

1.	ICAI	006791-N
2.	RBI CODE	101720
3.	CAG	DE-1188
4.	LIFE INSURANCE CORPN	D-0055
5.	BHARAT SANCHAR NIGAM LTD.	500-10/2000
6.	PUNJAB NATIONAL BANK	RJ-07
7.	ORIENTAL BANK OF COMMERCE	D-059
8.	CENT. REG. CO-OP. SOCIETIES	A-479
9.	REGISTRAR, CO-OP SOCIETIES, DELHI	A-39
10	STATE BANK OF PATIALA	INS/5249/02-11-2001
11	THE BANK OF RAJASTHAN LTD.	55/I&A/8195
12	HARYANA URBAN DEVELOPMENT AUTHORITY (HUDA)	648/2003/37336

-- The firm has been Peer Reviewed and has got the **Peer Review Certificate** vide Certificate No. 010796 dated 11.02.2018

5. a) NO. OF PARTNERS : FCA – 10 & ACA – 2
DISA – 03

b) PARTICULARS OF PARTNERS:

Sr. No.	Name	FCA	Mem. No.
1.	SUSHIL KUMAR MITTAL	FCA	82048
2.	SANJAY JAIN	FCA , DISA	84906
3.	A.K. SINGHAL	FCA, FCS, LLB.	84939
4.	SATISH KUMAR GOEL	FCA	72210
5.	MUKESH KUMAR MITTAL	FCA	85869
6.	BADAL GARG	FCA	89715
7.	PANKAJ KUMAR AGRAWAL	FCA	74873
8.	ATUL JAIN	FCA, DISA	91431
9.	SANJAY KUMAR	FCA	93720
10.	ANUBHA AGARWAL	FCA , DISA	415508
11.	SHOBHIT ATUL JAIN	ACA	177973
12.	SIDHARTH GUPTA	ACA	541066

6. INCOME TAX PAN : AACFD8576A
7. GSTIN : 07AACFD8576A1ZK
8. STAFF EMPLOYED : Chartered Accountant : 02
Article & Audit Clerks : 25
Audit Assistants : 15

9. DETAILS OF PROFESSIONAL WORK:

Over the years, DSP & Associates has groomed itself by enriching its manpower, sustained capacity expansion, collaborating with other professionals, and adapting new vistas of technology; engineered itself for modern challenges & commitments and in the process is emerging as a one point solution service enterprise in the multi-disciplined services sector.

I. PUBLIC SECTOR UNDERTAKINGS

Our firm is empanelled with CAG for audit of Govt. Companies, vide Registration No. DE-1188 dated 25.10.1994. Besides we have been actively serving Government and related enterprises. Our as under and conducted following audit.

i) GOVERNMENT ENTERPRISES

STATUTORY AUDIT

- Bharat Heavy Electricals Ltd. (BHEL)
- National Fertilizers India Ltd. (NFL)
- Bharat Sanchar Nigam Ltd. – Northern Telecom Region
- Pipavav Railway Corporation Limited.
- Orissa State Seeds Corporation Ltd.

ii) SCHEDULED BANKS:

A. CENTRAL STATUTORY AUDIT

- Bank of Maharashtra 2011, 2012 and 2013

B. CONCURRENT AUDIT

- Allahabad Bank
- Punjab National Bank
- Bank of Baroda
- Central Bank of India
- UCO Bank
- The Bank of Rajasthan Ltd.
- Jammu & Kashmir Bank Ltd.
- Syndicate Bank.

C. STATUTORY BRANCH AUDIT

- Canara Bank
- Punjab & Sind Bank
- Union Bank of India
- Bank of India

D. INSPECTION / REVENUE / STOCK / ISA AUDITS – Various Banks

iii) INSURANCE COMPANIES – branch Audits

- The New India Assurance Co. Ltd.
- National Insurance Co. Ltd.
- United India Assurance Co. Ltd.
- Life Insurance Corporation of India

II. PRIVATE SECTOR STATUTORY AUDITS

The firm is the auditor of various Public / Private Limited Companies besides a number of partnership / proprietary firm and other institutions. Some of the important Statutory Audits under Companies Act, 1956 are as under:

A. PUBLIC LIMITED COMPNIES

- Raghuv eer Metal Industries Ltd. (A *Kamdhen u* Group Company)
- Kali Metal Industries Ltd. (A *Kamdhen u* Group Company)
- Kamdhen u Industries Ltd.
- Prime Gold International Ltd.
- Prime Gold Infra Steel Ltd.
- Aakash Timber Ltd.
- Kamdhen u Cements Ltd.
- Prime Gold India Ltd.

B. PRIVATE LIMITED COMPNIES

- Warm Forgings Pvt. Ltd.
- Hercules Healthcare Products Pvt. Ltd.
- Jindal Agro Products Ltd.
- Crystal Phosphates Ltd.
- Navodaya Industries Ltd.
- Kartikay Impex Pvt. Ltd.
- Om Shree Paras Jewellers Pvt. Ltd.
- Eutech India Pvt. Ltd.
- Navodaya Castles Pvt. Ltd.
- International Consultants Pvt. Ltd.
- Advance Hydrau Components Pvt. Ltd.
- Mitsuki Exports Pvt. Ltd.
- Zebra Zippers Pvt. Ltd.
- Quick Securities Pvt. Ltd.
- Crystal Phosphate Ltd.

III. GOODS AND SERVICES TAX :-

The Firm is actively involved in implementation of GST and providing consultancy to its clients. Our Firm is already providing invaluable consultancy in the field of Vat, Excise since last many years and therefore we have geared up ourselves to service our clients. At present we are involved with following major clients in providing GST consultancy apart from others:

- Implementation of GST – Bata India Ltd.: An MNC Company having Manufacture, Distribution and Retail sales network across India.
- Consultancy of GST -- Reckitt Benckiser (India) Ltd. (Northern region): A MNC Company having Distributor / Stockist network across Northern Indian States.
- Implementation and Consultancy of GST -- Burman Hospitality Private Limited : A company running Taco Bell brand Restaurants across the Country.
- Consultancy of GST – Voylla Fashions Pvt. Ltd. : An Indian Company specializing in Manufacture, Franchises & Retail sales of Imitation Jewelry across the Country.

The scope of work involves studying and analyzing the present structure, accounting system, reports etc. Advising changes to accounting software, reporting data information requirement, finalizing Invoice, Stock transfer, Debit/Credit Note, Receipt, Payment, refund voucher, Delivery Challan, Bill of Supply formats. Laying down proper system for efficient availment and utilization of Input tax credit. Registration format and document requirement, Reverse charge payments, raising of Invoices. Monthly Return filing preparation and payments, system for Reconciliation of GST Return with Books of accounts, matching of input credit.

IV. INTERNAL AUDITS: –

Internal Audit plays a pivotal role in ensuring that efficient controls are operating in all the activities, be it is liabilities or assets of an Organization. Internal Audit plays a constructive role by rendering service to the management with objective appraisal of systems, procedures, practices, compliance with policies. We have been providing such services to various Enterprises in Government and Private sector as a whole or Department wise including companies in Construction and engineering sector, some of which are as under

A. Government Sector

- Delhi Metro Railway Corporation (DMRC) – 2 Years
- Haryana Urban Development Authority (HUDA) – 5 Years.
- Gurgaon Technology Park Ltd. (wholly owned subsidiary of HUDA, Construction Sector) – 10 years.
- Bharat Sanchar Nigam Ltd – 4 Years.
- Employee Provident Fund organization. Regional office - Delhi – 3 Years.

B. Private Sector

♦ Multinationals (MNC's)

- Reckitt Benckiser (India) Ltd.
- Aviva Life Insurance Ltd.
- Bata India Ltd.
- Agrotech Foods Ltd.
- Nestle India Ltd.
- Yum Restaurants (India) Pvt. Ltd.
- Heinz India Pvt. Ltd.
- Honda Siel Co. India Ltd.
- Canara Hsbc OBC Life Insurance Ltd.

♦ Manufacturing (OEM) Auto Parts

- Warm Forging P Ltd

♦ Pharmaceuticals

- Reckitt Piramal Ltd.
- Reckitt Benckiser Healthcare India Ltd.
- Ranbaxy Laboratories Ltd.

♦ Media (Advt. & Press)

- Business Standard Ltd.
- Mashriqi Awaz – An Urdu Daily Newspaper.
- Zenith media Pvt. Ltd.
- Bates India Pvt. Ltd.

♦ Education

- Ishan Institute of Management & Technology, Greater Noida (I.I.M.T.)

♦ Hotel

- Centaur Hotel (New Delhi & Srinagar)
- Hotel Mig Plaza (New Delhi)

- ◆ Steel & Iron Industry
 - Kamdhenu Industries Ltd.
 - Enicar Commercial Pvt. Ltd.
 - Raj Iron Foundry
- ◆ Real Estate / Construction Industry
 - Haryana Urban Development Authority (HUDA)
 - Gurgaon Technology Park Ltd.
(A Subsidiary of HUDA)
 - Navodaya Castles Pvt. Ltd.
 - ARJ Constructions Co. Pvt. Ltd.
- ◆ Petrochemicals & Lubricants
 - Gulf Oil (India) Ltd.
- ◆ Capital Market
 - Stockhome India Ltd. (Member – National Stock Exchange of India Ltd.)
 - Jain Capital Services (Member – National Stock Exchange of India Ltd.)
 - Unity Fincap Pvt. Ltd. (Member - - National Stock Exchange of India Ltd.)
- ◆ Information Technology
 - Aptech Computer Center, Kashipur
- ◆ Pesticides
 - Hindustan Pulverising Mills Ltd.
 - Jai Shree Agro Industries Ltd.
 - Resto Chem India Ltd.
- ◆ Cement
 - Kamdhenu Cement Ltd
- ◆ FMCG & Personal Care
 - Cavinkare Private Limited

V. SPECIFIC PURPOSE STUDIES & CERTIFICATION:

Includes specific investigations, reconciliations, Cost Studies, Certification required by various authorities including for withholding taxes on foreign payments etc. We play an active role in assisting our clients towards meeting their strategic and financial goals by handling such **Special assignments** as under -

a	Supplier Reconciliation	Bata India Ltd
b	Stock verification – Monthly	Bata India Ltd
c	Compilation & verification of ownership documents (Lease and registered Deeds) for properties all over India	Bata India Ltd
d	Bank Reconciliation - monthly basis comprising more than 10000 entries per month in various Bank accounts	i. Aviva Life Insurance Company Ltd. ii. Delhi Financial Corporation
e	Debtors Reconciliation	Reckitt Benckiser (India) Ltd.
f	Customer Account analysis	Honda Car Dealers (Various)
g	Fixed Assets verification (all over India)	i. Aviva Life Insurance Company Ltd. ii. Meru Cab Company P Ltd.

h	Verification of Stock damages / expiry	i. Agro Tech Foods Ltd ii. Bata India Ltd iii. Ranbaxy Laboratories Ltd
i	Valuation of Equity Shares – DCF basis	Yum Restaurant (India) Ltd.
j	Refund of Special Additional Duty (SAD) under Customs Law	i. Bata India Ltd ii. LGF Sysmac (India) Pvt. Ltd iii Kartikay Impex Pvt Ltd

VI. TAX PLANNING, CONSULTANCY & AUDITS:

The firm is providing professional services not only in relation to tax planning, but also in such areas as routine fiscal compliance, advice and representation with tax authorities, service tax law, luxury tax procedures and advice of a general nature to the clients on the business significance of changes in revenue laws conducting tax audits, Audits Under Section 80 IC, 80IB etc.

The firm has undertaken **TDS compliance audit** together with Quarterly E-TDS return filing for various clients including as under :-

- Wipro Limited
- Reckitt Benckiser India Ltd
- Nestle India Limited
- Airport Authority of India
- Yum Restaurants (India) Ltd
- Canara HSBC Oriental Bank of commerce Life Insurance Co. Ltd.
- Aviva Life Insurance Company India Ltd
- Luxottica India Eyewear Private Limited.
- Ray-Ban Sunoptics India Ltd.
- Pernod- Ricard India Private Limited.
- Agro Tech Foods Limited.
- Bata India Limited.

Besides advising on Tax compliance relating to TDS on foreign payments based on various Double Taxation Avoidance Agreements (DTAA), **certificate in Form 15CB** is also being undertaken for these organisations.

VII. SERVICE TAX CONSULTANCY:

The Firm is providing consultancy and other professional services under Service Tax Act covering diverse area of services.

VIII. INFORMATION SYSTEMS AUDIT:

The firm is conducting Information Systems Audit for both Public & Private Sector clients as per Standard Guidelines and Audit Practices covering in detail following control features:

1. Physical & Environmental Controls - Hardware Environment, Software Environment
2. Operational Controls
 - Environmental controls, Critical services. Connectivity, Users in the system
3. Systems Review
4. Review of Business Continuity & Disaster Recovery Plan.
5. Assessing the risk level for Computers - assessing abuse & Crimes.
6. Adequacy of System security policies & procedure.

A few of the Information system audit conducted by our Firm are as under:

- Stock Home India Ltd., a member of National Stock Exchange
- Punjab & Sind Bank
- Punjab National Bank
- Corporation Bank
- Indian Overseas Bank

IX. COMPANY LAW SERVICES:

Advising on company law matters, dealing with offices of Registrar of Companies, Company Law Board helping companies in drafting the minutes, advice regarding acceptance of deposits – Rules and procedures, registration of charges and of various formalities under the Companies Act.

X. SPECIAL ASSIGNMENTS BY RBI:

The firm was appointed by the Reserve Bank of India to conduct Special Audit of Non Banking Financial Company – M/s. S.J. Services Ltd. in 1998.

XI. FINANCIAL AND PROJECT CONSULTANCY SERVICES:

Re-structuring and arranging Short Term & Long term Funds, Processing of Loan Applications to Financial Institutions & Banks from Inland / Overseas. This includes preparation and appraisal of project reports, market surveys, , tying up of loans and underwriting arrangements from banks and financial institutions.

XII. REVIEWER OF FINANCIAL STATEMENT UNDER ICAI :

One of the Partner of our firm has been a member of Financial Review Reporting Group (FRRG) of ICAI for review of the Financial Statement of Companies.

XIII. CO-OPERATIVE SOCIETIES:

The firm is being allotted audits of Co-operative Societies for last several years and classified as Category-A' for the year 1996 to 2015 for allotment of audits.

XIV. CHARITABLE SOCIETIES / TRUSTS:

The firm is also conducting the audits of a number of Non-profit, Non- Govt.- Organisation (NGO's), Registered Societies. A few of these are as under:

- Instrumentation Automation Surveillance & Communication Sector Skill Council
- Global Tiger Forum – An International Intergovernmental Association having Govt. of India as a member.
- Foundation for Organ Retrieval and Transplantation
- Jan Kalyan Charitable Hospital
- Reckitt Benckiser India Employees Superannuation Fund (F.Y. 2007-08, 2009-10) .
- Reckitt & Coleman of India Ltd. Staff provident fund
- Reckitt Benckiser India Gratuity Fund
- Reckitt & Coleman of India Ltd. Excluded Employees provident fund
- Reckitt Benckiser India Executive Staff Pension Fund
- Association of Indian Universities Provident Fund Trust
- Bata India Limited Employees' Statutory Provident Fund
- Canara HSBC OBC Life Insurance Company Limited Group Gratuity Trust.

XV. GST / VAT / SALES TAX CONSULTANTS:

The firm is providing Sales Tax Consultancy including assessments to reputed firms and companies for Delhi, Uttar Pradesh, Rajasthan, Punjab, Haryana, Chandigarh, Uttaranchal, J&K dealing in diverse nature of goods for sale, some of our major clients are:

- Reckitt Benckiser India Ltd.
- Dr. Lal Path Labs Pvt. Ltd.
- Yum Restaurants (India) Pvt. Ltd.
- Burman Hospitality Ltd.
- Sapphire Foods India Ltd.
- Bata India Ltd
- Heinz India Ltd
- Voyalla Fashions Pvt. Ltd
- Godrej Beverages & Foods Ltd.
- Reva Electric Car Co. P Ltd
- Delphi Automotives Pvt. Ltd.
- Kamdhenu Industries Ltd.
- Cavinkare Private Ltd
- Dumex India Pvt. Ltd.
- Grand Chemical Works (Gainda Phenyl)
- Indian Immunological Ltd.
- Wipro Infotech Limited
- Jaipuria Advance Technologies Pvt. Ltd.
- SMV Agencies Pvt. Ltd.
- Emami Agro Foods Pvt. Ltd
- Venus Electronics Pvt. Ltd.

And various other Companies / Firms in diverse field of business to whom firm is providing VAT / Sales Tax Consultancy primarily in Delhi, all the other eight states / UT 's in Northern India as well as on all India basis.

We confirm that the above particulars are true and correct.

**For DSP & ASSOCIATES
Chartered Accountants**

New Delhi
Dated : 06.08.2019

**(ATUL JAIN)
Partner**