



**एनएचपीसी लिमिटेड**  
(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

फोन/Phone : \_\_\_\_\_

संदर्भ सं./Ref. No. **NH/CS/199** \_\_\_\_\_

दिनांक/Date : **17.08.2018** \_\_\_\_\_

<p><b>Manager</b> The Listing Department, M/s BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 मैनेजर, लिस्टिंग विभाग, बीएसई लिमिटेड पि.जे. टावर्स, दलाल स्ट्रीट, मुंबई- 400 001 Scrip Code: 533098</p>	<p><b>General Manager</b> The Listing Department M/s National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra(E), Mumbai- 400051 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 2018-19.**

विषय: वर्ष 2018-19 के सांविधिक/संयुक्त सांविधिक लेखा परीक्षकों का संक्षिप्त प्रोफाइल |

Sirs/महोदय,

In continuation to our letter of even number dated 26.07.2018, 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 2018-19:-

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 26 जुलाई, 2018 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 2018-19 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, सैक्टर-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

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

## **Lodha & Co**

(Brief Profile)

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.

# BRIEF PROFILE

**ARORA VOHRA & CO,**

Chartered Accountants India.

**INTEGRITY, DIGNITY, HONOUR FIRST**



## ABOUT FIRM

Arora Vohra & Co. is a leading chartered accountancy firm registered with Institute of Chartered Accountants of India (ICAI) having its head office at Jammu. We are the team of highly experienced and energetic partners having positive approach to provide expert and professional services with due care of professional ethics. We believe in steady approach towards offering high quality professional services to our clients which has helped us immensely in building long term mutual benefit relationships. We offer fast and reliable services in the field of income tax consultancy, auditing, accountant certification, business formation consultancy services, chartered accounting services, NGO/Trust etc.

### PROFILE OF THE FIRM

1. Name of the firm : Arora Vohra & Co,  
Chartered Accountants.
2. ICAI Firm Regn. No : 009487 N
3. Constitution : Partnership Firm
4. No. of Partners : 9 (Nine)

### WHY US?

**Arora Vohra & Co.** is the team of experienced, passionate and energetic professionals for rendering high quality professional services. With the combination of experience and young team we offer most cost-effective and high-technology services and facilities to our clients. Owing to our values, we have transparent business dealings in a very comfortable and secured environment for our clients.



## OUR CORE VALUES.

**Mission:-**To provide reliable professional services with integrity, excellence and confidentiality in the system of our firm to meet our customer's individual requests.

**Vision:-**To establish a one roof platform for clients for all their professional needs with the motive of recognition of CA profession and to serve for nation.

**Our Beliefs:-** We belief in moral values and accept that there is no shortcut of quality professional services.

**Our Ethics:-** We never compromise with the professional code of conduct, we are abide by the professional ethics and would like to restrain ourselves from any conduct that might discredit to the profession.

**Our responsibilities towards nation:-** Today India is the priority place for investment. Foreign investors are keen to set their business in India. For professional service they approach to professional like us. As a responsible professional and a responsible citizen of India, we due care and restrain ourselves from any act/conduct which may disrespect to our national values or Image of India.



# ACTIVITIES/ SERVICES IN NUTSHELL

The firm is engaged in the activities in the line of Corporate Law, Secretarial Compliances, Tax Matter, audit and accountancy covering a wide range of sub activities related to the profession. The major and significant activities and services taken care by the organization are as follows:

## ❖ AUDIT:-

- Statutory audit
- Internal audit
- Management audit
- Transfer Pricing Audit
- Secretarial audit
- Propriety audit
- Stock audit
- Tax audit
- Revenue Audit

This may not be the exclusive list of the audit assignments conducted by the firm.

## ❖ TAXATION:

### **Direct Taxes - Income tax:**

Filing of returns of Income Tax returns, TDS returns , Income Tax Assessment Cases, Effective Tax Planning

**Indirect Taxes – GST/Professional Tax:**  
Registration, Filing of returns of GST, Assessment Cases, Consultancy in related matters.

### International Taxation:

FEMA  
Transfer Pricing Audit  
Form 15CB/DTAA Advance Rulings (AAR)  
Withholding Tax

## ❖ CONSULTANCY:-

Corporate Compliances  
Legal Opinion  
Project/Investment Consultancy

❖ **SECRETARIAL WORKS:-**

Maintenance of secretarial books & records

Filing of Returns with ROC.

Meetings, Minutes.

Legal Assistance.

All Compliances under Company Law

❖ **ACCOUNTING:-**

Management accounting system development

Budgeting

Stores Accounting

Accounting of receivables

Book keeping & general accounting

❖ **VALUATION:-**

Valuation / Revaluation of Fixed Assets

Share Valuation

❖ **REGISTRATION:-**

Company/LLP

Society registration

Ngo / charitable trust registration

80G, 12AA registration

Service Tax

Excise

VAT/Sales Tax

Import/Export

ISO

MSME Trademark/Copyright

# ACTIVITIES/ SERVICES IN NUTSHELL

# PARTNERS

1. CA. Ashwani Kumar Aggarwal,  
B.Com., F.C.A.  
Membership No. 013833  
Date of COP 25.09.1985  
Experience - 33 Years
2. CA. Surinder Kumar Arora,  
B.Com., F.C.A, ISA  
Membership No. 085036  
Date of COP 03.02.1986  
Experience - 32 Years
3. CA. Prem Chand Bansal,  
B.Com., F.C.A.  
Membership No. 083597  
Date of COP 04.04.1987  
Experience - 31 Years
4. CA. Mahesh Kumar Makkar,  
B.Com., F.C.A.  
Membership No. 086039  
Date of COP 12.02.1987  
Experience - 31 Years
5. CA. Hardeep Aggarwal,  
B.Com, F.C.A, ISA  
Membership No. 088243  
Date of COP 28.07.1989  
Experience - 29 Years
6. CA. Rajat Mengi,  
B.Com, F.C.A  
Membership No. 089871  
Date of COP 13.08.1991  
Experience - 27 Years
7. CA. Vinod Gupta,  
B.Com, F.C.A.  
Membership No. 090347  
Date of COP 08.04.1992  
Experience - 26 Years
8. CA. Karan Bir Singh Sethi,  
B.Com, F.C.A, ISA  
Membership No. 091188  
Date of COP 24.08.1993  
Experience - 25 Years
9. CA. Narinder Pal,  
B.Com., F.C.A.  
Membership No. 097008  
Date of COP 18.02.1999  
Experience - 19 Years



## **WE AS AN EXPERT**

Arora Vohra & Co. regularly present their views and opinion through various articles or media.

Our partners have been at the helm of the affairs in managing the branch activities of ICAI at J & K. Some were past chairman's and vice chairman's and secretaries also. Some were also associates with the various committees of the ICAI, New Delhi.

We have been presenting our view both at the print and other media.

No. of articles have been contributed towards the Journals and one of our partners has also Authored the Book on VAT in J & K.

We also specialize in handling Search & Seizure operations carried out by Income Tax Department.

Our client list includes domestic and international entities of various sizes from different industries.

The experienced, young and dynamic partners of Arora Vohra & Co. have incredible foresight, financial acumen and enterprising spirit. To ensure confidentiality and professional ethics, names and nature of business of clients cannot be disclosed. However firm has rich experience in the field of audit, taxation, consultancy, certification, legal opinion etc.

### **SECTORS WE SERVED**

BANKING AND NBFC  
PHARMACEUTICALS INDUSTRY  
TEXTILES INDUSTRY  
POWER INDUSTRY  
STEEL INDUSTRY  
HEALTHCARE INDUSTRY  
HOSPITALITY INDUSTRY  
TOUR AND TRAVEL INDUSTRY  
EDUCATIONAL INSTITUTES  
MULTI NATIONAL COMPANIES

## **OUR CLIENTS**

## CONTACT

### ❖ Addresses:

#### Head Office :

CHAITANYA COMPLEX;  
PREM BHAWAN  
RESIDENCY ROAD; JAMMU-180001  
(JAMMU & KASHMIR)

#### Branches

- i) Ludhiana  
ADJ. JANDU TOWER, MILLER GANJ,  
G.T. ROAD, LUDHIANA-141003 (PB.)
- ii) ii) Ludhiana  
543, LSE BUILDING,  
FEROZE GANDHI MARKET,  
LUDHIANA – 141001(PB.)
- iii) Khanna  
# 18; NAROTAM NAGAR MARKET,  
NEAR AMAR GAS (HP) AGENCY  
KHANNA-141401( PB.)

### ❖ E-mail Address

[aroravohraca@gmail.com](mailto:aroravohraca@gmail.com)

### ❖ Mobile Nos.

CA. Ashwani Kumar Aggarwal,  
+919316913090

CA.Surinder Kumar Arora,  
+919417027464

CA. Prem Chand Bansal,  
+919872500543

CA.Mahesh Kumar Makkar  
+919815900141

CA. Hardeep Aggarwal,  
+919419142005

CA.Rajat Mengi,  
:+919419188401

CA. Vinod Gupta,  
+919419187206

CA.Karan Bir Singh Sethi,  
+919419187037

CA.Narinder Pal,  
+919417053336

## CONTACT DETAILS

**DSP & ASSOCIATES**  
CHARTERED ACCOUNTANTS

783, Desh Bandhu Gupta Road,  
Near Faiz Road Crossing  
Karol Bagh, New Delhi-110 005  
☎ 23684423, 23622076  
Telefax : 23622094, 41545550  
E-mail : dspdelhi@dspdelhi.in  
aksinghal@dspdelhi.in  
Website. : www.dspdelhi.in

**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**  
201,2<sup>nd</sup> floor, Himland House  
Karampura Commercial Complex  
Karampura, New Delhi - 110015  
Phone: 011-25920935  
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**  
Shop No. 44 (Ground Floor – Lower Level)  
Evershine Mall, Chincholi Bunder, Malad (W)  
Mumbai – 400 064  
Phone/Fax: 98200 29621  
Email: ca.shobhitjain1@gmail.com
3. DATE OF ESTABLISHMENT : 10.03.1987

: 2 :

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	BANK OF BARODA	ZIC/BLY/16/350/2009
13	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 – 1  
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

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 ENTERPRISESSTATUTORY 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 Banksiii) 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.



: 5 :

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 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 )

: 6 :

- ♦ 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.
  - Pesto 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.

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**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.

New Delhi  
Dated : 30/07/2018



For DSP & ASSOCIATES  
Chartered Accountants

(SANJAY JAIN)  
Partner