



एण्ड्रू यूल एण्ड
कम्पनी लिमिटेड
(भारत सरकार का उद्यम)



ANDREW YULE & COMPANY LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

'YULE HOUSE', 8, DR. RAJENDRA PRASAD SARANI, KOLKATA-700 001
POST BOX : 150, TELEPHONE : 2242-8210, 2242-8550, FAX : 91-033-2242-9770
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CIN No. L63090WB1919GOI003229



आज़ादी का
अमृत महोत्सव
अ्याड्रू ईडल आण्ड
कॉम्पनी लिमिटेड
(भारत सरकारের একটি সংস্থা)

Ref.: AY/Sect1/2A

11th September, 2026

The General Manager
Corporate Relationship Department
BSE Limited,
P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001

Dear Sir(s),

Sub.: Intimation of appointment of Auditors for FY 2026-27

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we wish to inform you that M/s. Nag & Associates (CA0402), Chartered Accountants, has been appointed as the Statutory Auditors of the Company for the financial year 2026-27 vide letter No./CA. V/COY/CENTRAL GOVERNMENT,ANDYUL(3)/613 dated 8th September, 2026 (received on 11th September, 2026) issued by the Office of the Comptroller and Auditor General of India (copy enclosed).

Brief profile of M/s. Nag & Associates is enclosed.

This is for your information and record.

Yours faithfully,
For Andrew Yule & Co. Ltd.

Encl.: As above.

(Sucharita Das)
Company Secretary



Received
11/09/2026



**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA,
9, DEEN DAYAL UPADHYAYA MARG, NEW DELHI - 110 124**

No./CA. VI/COY/CENTRAL GOVERNMENT, ANDYUL(3)/613

Dated :08/09/2026

To
THE MANAGING DIRECTOR
ANDREW YULE & COMPANY LTD
YULE HOUSE, 8,
DR RAJENDRA PRASAD SARANI,
KOLKATA-700001

Subject : Appointment of Auditors under section 139 of the Companies Act, 2013 for the financial year 2026-2027

Sir/Madam,

I am directed to state that in exercise of the powers conferred by section 139 of the Companies Act 2013, the Comptroller and Auditor General of India is pleased to appoint the Chartered Accountant firms/Limited Liability Partnerships As per Annexure - II as the Statutory/Joint Statutory/ Branch Auditors of the company for the year(s) : 2026-2027. Statutory/Joint Statutory Auditor (s) of holding company shall also be the auditors of Consolidated Financial Statements under section 139 read with section 129(4) of the Companies Act, 2013.

2. You are requested to contact the concerned auditors individually under intimation to this office

3. The supplementary/test audit under sections 143 (6) &(7) of the Companies Act, 2013 of your company is entrusted to

DIRECTOR GENERAL OF AUDIT, POWER
4th &5th FLOOR, ANNEXE BLDG
10, BAHADUR SHAH ZAFAR MARG
NEW DELHI-110124

4 . The remuneration and other allowances payable to the auditors may be regulated as per the provisions of section 142 of the Companies Act 2013 read with guidelines issued by the Department of Company Affairs vide no. 7/76 dated 8th April, 1976 and no. 8/6/83 dated 07th June, 1984.

5. Any revision in the audit fees payable (including fees for consolidation) for the year 2026-2027 and item-wise details of all remuneration paid to the auditors for other services (other than statutory audit) alongwith the amount of TA/DA paid for 2025-2026 may be intimated. The said information may be provided as soon as the Accounts for the year 2025-2026 is finalised so as to enable this office to review the appointment/ re-appointment of the appointed auditors.

6. The above appointment is subject to the other conditions stipulated in Annexure-I(available on the CAG's website <http://care.cag.gov.in/policy/terms.pdf>).

Yours faithfully,
Sr. Administrative Officer

Phone : 011-23509240,011-23509223 E-mail : saoappointment@cag.gov.in

ANNEXURE - II

LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2026-2027

Sl. No.	Firm Name	PSU Code / Unit Code	Station	Audit Details
STATUTORY AUDITOR				
1	NAG & ASSOCIATES (CA0402) 2 CHOWRIGHEE APPROACH 1ST FLOOR KOLKATA - 700072	ANDYUL CAL 3/3 (1)	KOLKATA	

(**This is a computer generated letter hence no signature is required**)

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

FIRM'S PROFILE

1.0	NAME OF THE FIRM:	NAG & ASSOCIATES
2.0	ADDRESS	
2.1	Head Office:	C/52, Ground Floor, Baramunda Housing Board Colony (HIG), Bhubaneswar-751003, Odisha Telephone /Fax: 91-674-2355022 Email: nagandassociates@gmail.com nagandassociates@yahoo.com
2.2	Administrative Office:	2, Chowringhee Approach, 1 st Floor, Kolkata-700072 (Near Statesman House & Victoria House at Esplanade) Telephone :91-33- 2212 5217, Fax: 0091-33-2212 7008 Email: nagandassociates@gmail.com nagandassociates@yahoo.com
2.3	Branch Offices (Four):	Kolkata, New Delhi, Hyderabad & Dhanbad
2.3.1	Kolkata Branch, West Bengal	2, Chowringhee Approach, 1 st Floor, Kolkata-700 072
2.3.2	New Delhi Branch	J-1916, Chittaranjan Park, New Delhi-110019
2.3.3	Hyderabad-Telangana	Block-L , Mont Blanc, 1002 SMR Vinay Iconia, Masjid Banda Main Road POST LINGAMPALLI, HYDERABAD-500 019, Telangana
2.3.4	Dhanbad-Jharkhand	Gali No.11, Jai Prakash Nagar, P.O. C.M.R.I, Dhanbad, PIN: 826001, Jharkhand
3.0	REGISTRATION WITH:	
3.1	Institute of Chartered Accountants of India (ICAI)	Firm Registration Number (FRN):312063E
4.0	EMPANELMENT WITH:	
4.1	Comptroller & Auditor General of India	CA 0402
4.2	Indian Banks Association: For Forensic Audit For Due diligence	C&I-II/FA/7938 CIB2/ASMEPLR/2022-23/11323
4.3	Reserve Bank of India	Unique Code Number (UCN): 070628
4.4	Royal Audit Authority of Bhutan	RAA-KK-29 (Till June, 2021)
5.0	Status	Partnership Firm

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

6.0	FIRM'S EXISTENCE IN CONTINUOUS PRACTICE	
6.1	Year of establishment of the Firm:	1978
6.2	Date of commencement	22.08.1978
6.3	Partnership Firm from	01.02.1984
7.0	OTHER ADMINISTRATIVE DETAILS	
7.1	Permanent Account Number (PAN) with Income Tax Department of India	AABFN8808L
7.2	Tax Deduction Account Number(TAN) with Income Tax Department of India	CALN06108E
7.3	Profession Tax Enrolment Number in West Bengal	192001634713
7.4	Profession Tax Registration Number in West Bengal	191000187313
7.5	Goods & Service Tax Registration Number (GSTIN)	Bhubaneswar/Odisha : 21AABFN8808L1Z7 Kolkata/West Bengal : 19AABFN8808L1ZS Delhi : 07AABFN8808L1ZX Hyderabad/Telangana : 36AABFN8808L1ZW
7.6	BANKING WITH	
7.6.1	At Bhubaneswar	1. Indian Bank, Baramunda Branch,Bhubaneswar-751015(IFSC Code-IDIB000B643) CD A/C No.50324350150
7.6.2	At Kolkata	2. Indian Bank, Kolkata Mission Row Branch,18 R.N.Mukherjee Road, Kolkata-700001 CD A/CNo.20113248356 3. Bank of Baroda, Kankulia Road Branch (IFSC Code BKDN0910988) CD A/C No. 098811000144 4. Indian Overseas Bank, Chowringhee Branch,9, Chittaranjan Avenue, Kolkata-700073 (IFSC Code IOBA0000319) CD A/C No.0319020000013
8.0	NUMBER OF PARTNERS:	10 (TEN)
8.1	FCA Partners	9(Nine)

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

	ACA Partner			01(One)		
8.2	Number of years of experience in continuous practice of the senior most partner CA Indranath Nag since 22.08.1978			46 (Forty-Six) years +		
8.2.1	Details of Partners (Partners are exclusively engaged in Firm's activities and not engaged in any other work)			10(Ten)		
Sl. No	Name	Membership No.	Date of Becoming FCA	Whether Partner is CISA/ DISA Qualified	Date of Joining the firm as Partner	Members in charge of Respective Offices
1	Indranath Nag- FCA	050531	11.10.1983	No	22.08.1978	In charge of Kolkata Branch Office, West Bengal
2	Abhijit Ganguli- FCA	050584	02.11.1983	No	14.08.1992	Attached with Kolkata Branch Office, West Bengal
3	Praday Kumar Pal- FCA	050395	01.06.2013	No	01.06.2012	Attached with Head Office at Bhubaneswar, Odisha
4	Dipak Kumar Nandi-FCA	016621	18.08.2013	No	01.06.2012	Attached with New Delhi Branch Office, Delhi
5	Nilotpal Majumder- FCA	037287	01.04.1990	Yes, DISA	01/06/2013	Attached with Hyderabad Branch Office, Telangana
6	Abhijit Ghosh- FCA	053206	21.12.2015	No	01.07.2015	In charge of New Delhi Branch, Delhi
7	Siva Prasada Padhi-FCA	053292	01.04.1996	No	01.07.2015	In charge of Head Office at Bhubaneswar, Odisha
8	Krishna Kumar TVS- FCA	021334	04.04.2018	No	01.07.2018	In charge of Hyderabad Branch, Telangana
9	Madan Mohan Prasad, FCA	074568	08.02.2024	No	29.01.2019	In charge of Dhanbad Branch Office, Jharkhand
10	Kaushiki Sarkar-ACA	317582		No	01.04.2022	Attached with Dhanbad Branch Office, Jharkhand
8.2.2	Particulars of Partners having other Professional Qualifications from ICAI					
1	Nilotpal Majumder		• DISA(Post Qualification Course in Information Systems Audit of ICAI), • Certificate Course on Forensic Accounting & Fraud Detection of			

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

		ICAI • DIRM(Diploma in Insurance and Risk Management), • CIFRS(Course on International Financial Reporting Standards (of ICAI), • Certificate Course on Bank's Concurrent Audit of ICAI
2	Siva Prasada Padhi	• Certificate Course on Forensic Accounting & Fraud Prevention of ICAI • CIFRS(Course on International Financial Reporting Standards of ICAI),and • Certificate Course on Banks Concurrent Audit of ICAI
3	TVS Krishna Kumar	• Certificate Course on Banks Concurrent Audit of ICAI
4	Kaushiki Sarkar	• In the process of completion of DISA (Post Qualification Course in Information Systems Audit of ICAI)
9.0	Details of Partners in Charge of Branch Offices:	
	Address of Branch offices	Name of the Partner in-charge of Branch
9.1	<u>New Delhi Branch</u> J-1916, Chittaranjan Park, New Delhi-110019	CA Abhijit Ghosh (M.No. 053206) Mob:9831100756 E-mail: ab_ghosh2003@yahoo.co.in nagandassociates@gmail.com
9.2	<u>Kolkata, West Bengal</u> 2, Chowringhee Approach, 1 st Floor, Kolkata – 700 072 Land Line No.033-22125217/22127008	CA Indranath Nag (M.No.050531) Mob: 09433013252 E-mail: caindranathnag1953@gmail.com nagandassociates@gmail.com
9.3	<u>Dhanbad Branch-Jharkhand</u> Gali No.11, Jai Prakash Nagar, P.O. C.M.R.I, Dhanbad, PIN: 826001, Jharkhand	CA Madan Mohan Prasad (M.No. 074568) Mob:9097478265 E-mail: nagandassociates@gmail.com
9.4	<u>Hyderabad Branch-Telangana</u> Flat no 1002, L Block SMR VINAY ICONIA , Masjid Banda Road, Hyderabad-500019, Telangana	CA Krishna Kumar TVS (M.No.021334) Mob:9866512423 E-mail: nagandassociates@gmail.com ktenneti@gmail.com

10. PARTNERS' EXPOSURE:

1. Mr. Indranath Nag- FCA	• Engaged in full time profession since 1978 • He is Master of Commerce from Calcutta University • Senior Partner of the Firm since last 46 years. • He is having vast audit experience in Bhutan since 1994 to 2021. • He has audited number of PSUs in India and also in Bhutan • He is having experience in preparation of Financial Manuals in Bhutan, like Bhutan Broadcasting Service Corporation Limited (BBS), Forestry Development Corporation Limited of Bhutan (FDCL now NRDC), Phuentsholing City Corporation (PCC) in Bhutan and Royal University of Bhutan.
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PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

	• He is having experience in conversion of Government Accounts to Commercial Accounts in BBS, PCC and Royal University of Bhutan and introduction of opening Balance Sheets. • He is having experience in conducting Central Statutory Audit of Andhra Bank in India from 2012-2013 to 2014-2015. • He is having experience in conducting Statutory Audit of Central Bank of Bhutan i.e. Royal Monetary Authority of Bhutan for three years. • He is having experience in compiling Fixed Assets Register in Phuentsholing City Corporation(PCC), Bhutan Broadcasting Service Corporation (BBS), Royal University of Bhutan, Druk Air Corporation Limited in Bhutan, Central Coalfields Limited in India, Northeastern Coalfields under Coal India Limited for Twenty years in India. • He is having experience in conducting Internal Audits of NTPC Limited and in other PSUs in India • He is having experience in conducting Forensic Audit in Regional Medical Research Centre in Bhubaneswar. • He is having experience in conducting Central Statutory Audit of Bharat Coking Coal Limited for the financial year 2023-24.
2. MR. Abhijit Ganguli- FCA	• Engaged in full time profession since 1978 and joined in firm in the year 1992. • He is LLB from Calcutta University • He is having vast audit experience in Company Audits and Banks. • He is having vast experience in attending Income Tax, Sales Tax Assessment proceedings in India. • He is having exposure in conducting audits of Education Institutions, Co-operative Societies and other Non Government Organizations in India. • He is having experience in preparation of Industrial and Commercial Projects FRs in India. • He also discharges consultancy services on Taxation matters in India.
3. MR. Praday Kumar Pal- FCA	• He was in service with Allahabad Bank and retired as Chief Manager. • He joined in firm in the year 2012 • He is Master of Commerce from Calcutta University. • He is having vast experience in Bank Audits. • He has conducted Central Statutory Audit of Andhra Bank in India from 2012-2013 to 2014-2015 • He is having vast experience in conducting Concurrent Audits of Bank on monthly basis in UCO Bank and Allahabad Bank.
4. MR. Nilotpal Majumder- FCA	• He was in Service with Eastern Coal fields Limited for a long time and retired as Chief Manager Finance of World Bank Division of Coal India Limited. • He joined in firm in the year 2013 as full time working partner.

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

	• He is holding Certificate from ICAI regarding completion of course on IFRS. • He is also holding Certificates from ICAI as Diploma in Information Systems Audit(DISA), • He is holding Diploma in Insurance and Risk Management (DIRM). • He has also completed the course on Concurrent Audit of Banks from ICAI • He has completed the course of Forensic Accounting & Fraud Detection from ICAI • He has conducted several Statutory Audits of PSUs in India like NJMC Limited and Odisha Power Generation Corporation Limited. • He has also conducted various Internal cum Concurrent Audits of various Indian PSUs.
5. Mr. Abhijit Ghosh- FCA	• Before joining the Firm he was in service and retired as Director Finance of Hindustan Steelworks Construction Limited(PSU) • He joined in firm in the year 2015 as full-time working partner. • He is having experience in conducting various PSU audits in India, like Odisha Power Generation Corporation Limited. • He has experience in conducting Construction Company audits in India.
6. Mr. Siva Prasada Padhi- FCA	• Before joining the Firm he was in service and retired as Director Finance of Neelachal Ispat Nigam Limited (PSU). • He joined the firm in the year 2015 as a full-time working partner. • He has completed the course on IFRS from ICAI • He has also completed the course on Concurrent Audit of Banks from ICAI • He has completed the course of Forensic Accounting & Fraud Prevention from ICAI. • He is an Independent Director in Odisha Mining Corporation Limited, Bhubaneswar Smart City Limited(up to July 2022), Odisha State Police Housing & Welfare Corporation Limited, and The Industrial Development Corporation Of Odisha Limited • He has conducted the Forensic Audit of the Regional Medical Research Centre, Bhubaneswar, and at GRIDCO, Bhubaneswar. • Conducted Forensic/Transaction Audits under the IBC code 2016. • He is having experience in Project Appraisals under World Bank Projects. • He is also having Bank Branch Audit experience in India.
7. Mr. Dipak Kumar Nandi- FCA	• Before joining the firm, he was in service as Finance Manager of Dishergarh Power Station in India • He joined the firm in the year 2012 as a full-time working partner. • He is having vast experience in Commercial Audits and Bank Audits • He is having experience in Power Sector Audits in India.

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

8. Mr. Krishna Kumar TVS-FCA		• Bachelor of Commerce from Andhra Loyola College, Vijayawada • Post Graduate Diploma in Computer Applications from Andhra Pradesh Productivity Council, Visakhapatnam • Master of Business Administration from Andhra University, Visakhapatnam • Thirty five years experience in Vizag Steel Plant, Rashtriya Ispat Nigam Limited, a “Navaratna” Government of India undertaking • He was the Director (Finance) of Visakhapatnam Steel Plant, Rashtriya Ispat Nigam Limited (RINL) • Served as Director on the boards of Eastern Investments Limited (EIL), a Government of India Public Sector Company, Non- Banking Finance Company, RINL- in Power Grid TLT Pvt. Limited, RINL- in MOIL Limited. • Independent Director on the Board of Kakinada Smart City Corporation Limited. • He is having vast experience in Commercial Audits and Bank Audits • Conducted Payment Gateway Audit of a Nationalized Bank • He is having experience in Power Sector Audits in India	
9. Mr. Madan Mohan Prasad-FCA		• Retired from Bharat Coking Coal Limited(BCCL) and started professional practice as a Partner of Nag & Associates since 29.01.2019. • Having experience in PSU Statutory and Internal Audits	
10.Koushiki Sarkar-ACA		• Joined the firm on 01.04.2022 as a full-time partner • She is having experience in Banking, Power sector Audit & Commercial Audit	
11.0	STAFF POSITION:	49 (Forty Nine)	
11.1	Audit Staff	At Head Office	At Branch Office/s
	Professional Staff (Cost & Management Accountant)	05 (Five)	05 (Five)
	Professional Staff(Chartered Accountant)	01(One)	
	Inter CA	01 (One)	03(Three)
	Inter CMA	04 (Four)	04 (Four)
	Audit Assistants	10 (Ten)	08(Eight)
	Total Audit Staff	21 (Twenty One)	20 (Twenty)
11.2	Office Staff	At Head Office	At Branch Office/s
	Others (Steno, Typist, Peons, etc.)	02 (Two)	05(Five)
	Total Office Staff	02 (Two)	05(Five)
11.3	Eco-System Consultant-Dr. Dibyendu Banerjee-Environmental Scientist	01 (One)	
	Total Staff	24(Twenty-Four)	25 (Twenty Five)

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

12.0	DETAILS OF PROFESSIONAL STAFF EMPLOYED WITH THE FIRM-CHARTERED ACCOUNTANT		
Sl. No.	Name	Membership No./ Registration No.	Date of Joining
12.1	Mr. Swapan Kumar Pandey, FCA	072328	29.01.2019

13.0. STATUTORY AND INTERNAL AUDIT EXPERIENCES IN PSUs IN INDIA

13.1	As Statutory Auditors	Having experience in conducting statutory Audits of more than 20 Central PSUs in India • Bharat Coking Coal Limited (From 2023-24.... • Steel Authority of India, Bokaro, SRU (From 2020-21, 2021-22 & 2022-23) • Odisha Power Generation Corporation Limited (PSU)2016-17 to 2019-20 • Odisha State Beverages Corporation Limited (PSU) From 2018-19 to 2021-22 • Life Insurance Corporation of India • National Insurance Company Limited, • New India Assurance Company Limited, • National Instruments Limited, • Neelachal Ispat Nigam Limited, • Greater Calcutta Gas Supply Corporation Limited, • Bengal Immunity Limited, • Kalyani Spinning Mills Limited • Westing House Saxby Farmer Limited, • West Bengal Hand Loom & Power Loom Development Corporation Limited. • India Tourism Development Corporation Limited, • Heavy Engineering Corporation Limited, • Hindustan Steelworks Construction Limited, • Bridge & Roof Company Limited, • National Jute Manufactures Corporation Limited, • National Institute Electronics & Information Technology, Under Ministry of Communication & IT, Government of India. • Odisha State Agricultural Marketing Board, Bhubaneswar • District Mineral Foundation, Jharsuguda. • Local Fund Audit, Odisha • District Mineral Foundation, Balasore, Odisha • District Mineral Foundation- Keonjhar, Odisha • DRDA, Nayagarh, Odisha
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PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

		• DRDA, Balasore, Odisha • Odisha Millet Mission-Koraput, Odisha • Odisha Millet Mission-Kandhamal, Odisha • Odisha Millet Mission-Kalahandi, Odisha • Odisha Millet Mission Nabarangpur, Odisha
13.2	As Internal Auditors	• Sutlej Jal Vidyut Nigam Limited (SJVN)for the year from 2019-20 to 2021-22 • South Eastern Coal Fields Limited (A subsidiary of Coal India Limited) • NTPC Limited- Darlipali STP, Sundargarh, Odisha for the year2015-16 • NTPC Limited- BARH STPP, Patna, Bihar for the year 2016-17 • NTPC Limited- Lara STPP, Raigarh, Chhattisgarh for the year2017-18 • TP Central Odisha Distribution Limited (TPCODL), Khurda for the FY 2020-21 (TATA Power- Engaged in Distribution of power) • Tripura State Electricity Corporation Limited (Engaged in the Generation and Distribution of power) since 2022-23 & 2023-24 • MMTC Limited, Bhubaneswar from 2020-21,2021-22 ,2022-23 • Power Grid Corporation of India- Region II Odisha for the year 2020-21 • RITES Limited, Bhubaneswar and Hyderabad Projects for 2021-22 to 2022-24 • West Bengal State Beverages Corporation Limited • West Bengal State Power Development Corporation Limited • National Law University-Odisha • Yazdani Steel & Power Limited, Bhubaneswar • IFCI Limited, Kolkata Regional Office 2013-14 to 2015- 16 • Utility Powertech Limited (A Joint venture company of NTPC Limited) • Hindustan Steel Works Construction Limited for the years 2010-11 and 2011-12 • Projects Development India Limited-2012-13 & 2013- 14 • Central Electricity Supply Utility of Odisha, ESD Store Division, Cuttack KED Khurda and NYD, Nayagarh for the years 2015-2016, 2016-201,2017-18, and 2018-19 up to 30.05.2020 • Regional Medical Research Centre, Bhubaneswar for the years 2016-17, 2017-18, and 2018-19 • Odisha State Civil Supply Corporation Limited, Bhubaneswar • AIIMS, Bhubaneswar for the years2018-19 and2019-20 • Cuttack Development Authority for the year2016-17 • Odisha Hydro Power Corporation Limited, UKHEP- Bariniput,

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

		Jeypore, Koraput for the years 2018-19, 2019-20, and 2020-21 - Odisha Industrial Infrastructure Development Corporation, Balasore Division for the year 2018-19, 2019-20, and 2020-21 - Odisha Lift Irrigation Corporation Limited, for the year 2019-20 - Odisha Agro Industries Corporation Limited for the year 2019-20
13.3	As Lenders Auditors	Power Finance Corporation Limited Unit: M/s Renew Wind Energy (AP2) Private Limited, Gurugram
13.4	As Special Auditors	Biecco Lawrie Limited for the year 2011-2012
13.5	Commercialization of Accounts from Govt. System	West Bengal Khadi & Village Industries Board 1986-87 to 1996-97
13.6	Compilation of Accounts in SAP	Odisha State Civil Supplies Corporation Limited, Bhubaneswar from 2020-21 to 2023-24 and still continuing

14.0 EXPERIENCE IN FORENSIC AUDITS / TRANSACTION AUDITS /SYSTEM AUDITS INCLUDING UNDER IBC IN INDIA:

Nature of Assignments	Name of The Entities	Period / Year
14.1. Forensic Audit	Regional Medical Research Centre, Chandrasekharpur, Bhubaneswar	2004 to 2016
14.2. Forensic Audit under IBC 2016	Network Industries Limited, Kolkata, under NCLT in CIRP	2012-13 to 2017-18
14.3 Transaction/concurrent audit	Assam Company India Limited (under CIRP)	2018-19
14.4 Forensic & Investigation Audit	GRIDCO Limited, Janpath, Bhubaneswar	2016-17
14.5 Forensic Audit	Gun & Shell Factory Cossipore, Rifle Factory, Ishapore under Ministry of Defence,	From 01.04.2010 to 05.07.2016
14.6. Transaction Audit under IBC 2016	City Mall Developers Private Limited, Kolkata	2020-2022
14.8. Transaction Audit of Payment Gateway transactions	Union Bank of India	from 01.04.2020 to 31.12.2022
14.9. As Information System Auditors	The Koraput Central Co-operative Bank Limited, Jeypore, Odisha	2017-2018

15.0 AUDIT EXPERIENCE IN COAL INDUSTRIES IN INDIA:

15.01	As Statutory Auditors	Central Coalfield Limited – Branch Audit 3 (Three) years. KUJU & CHARI- 1991-92, 1992-93 and 1993-94
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PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

		Central Statutory Audit of Bharat Coking Coal Limited from 2023-24
15.02	As Internal Auditors & Special Auditors	Apart from Internal Audits, special audits also handled like Stores Audit, Salary Audits, Fixed Assets Audits, Systems & Transactions Audits ,etc
15.03	As Concurrent Auditors in Coal Industries	- Concurrent Audits in South Eastern Coalfields Limited: - Baikunthpur Area---2 Years -2011-12 &2012-13 - Bisrampur Area-1Year-2013-14 - SECL, Korba Area...2020-21 & 2021-22 - SECL, Kusmunda Area...2022-23 - Concurrent Audit of Bharat Coking Coal Limited: - Govindpur Area III-2 Years – 2014-15 &2015-16 - Katras Area-1year-2016-18& 2018-18 up to 31.08.2018

16.0 AUDIT EXPERIENCE IN BANKS (IN THE LAST 10 YEARS):

Sl. No	Assignments	Name of Bank	Year	Branch/Office
16.01	As Statutory Central Auditors	Andhra Bank, (Nationalized Bank in India)	2012-13,2013-2014 and2014-2015	Joint Auditors of Head Office and Top 20 Branches
16.02	As Central Statutory Auditors	Royal Monetary Authority of Bhutan (Central Bank of Bhutan)	2009-2010,2010-2011 & 2011-2012	Head office at Thimphu, Bhutan
16.03	As Branch Statutory Auditors	State Bank of India	2009-2010	Shilling Branch,Raliang Branch &Rynjah Bazar Branch
16.04	As Branch Statutory Auditors	State Bank of India	2008-2009	Ektiasal Branch, Cossipore Branch & Khagrabari ADB Branch
16.05	As Branch Statutory Auditors	State Bank of India	2007-2008	Middleton Row Branch & Diamond Harbour Branch
16.06	As Branch Statutory Auditors	Andhra bank	2015-2016	Karaya Road Branch, Bhubaneswar Main Branch, and Baramunda Branch, Bhubaneswar
16.07	As Branch Statutory Auditors	Andhra Bank	2016-2017	Visakhapatnam Main Branch, Rajam Branch and Raipur Main Branch

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

Sl. No	Assignments	Name of Bank	Year	Branch/Office
16.08	As Branch Statutory Auditors	Andhra Bank	2017-2018	Kolkata Burra Bazar, Chandrasekharapur Bhubaneswar, Courtpeta Berhampur, Odisha
16.09	As Branch Statutory Auditors	Andhra Bank	2018-2019	Raipur Branch, Salt Lake City Branch, Jeypore Branch
16.10	As Concurrent Auditors	State Bank of India	2022-23	MSME Branch, Bhubaneswar
16.11	As Concurrent Auditors	State Bank of India	2021-22 & 2022-23	SME, Yellareddyguda Branch, Hyderabad
16.12	As Concurrent Auditors	Union Bank of India	2021-22 & 2022-23	Mehedipatnam Branch Hyderabad
16.13	As Concurrent Auditors	Union Bank of India	2023-24	Balanagar Branch, Hyderabad
16.14	As Concurrent Auditors	IDBI Bank	2021-22 & 2022-23	Lewis Road Branch, Bhubaneswar
16.15	As Concurrent Auditors	Syndicate Bank,	2009-2010. 2010-2011 & 2011-2012	Alipore Branch, Kolkata
16.16	As Concurrent Auditors	UCO Bank	2012-2013and 2013-2014	Ashoknagar Branch
16.17	As Concurrent Auditors	Central Bank of India,	01.07.2013to 31.12.2013	Imphal Branch
16.18	As Concurrent Auditors	Allahabad Bank,	01.10.2013 to 30.09.2016	Dhakuria Bank Plot Branch
16.19	As Concurrent Auditors	UCO Bank	2015-16, 2016-17 and 2017-18 (Up to Sept.2021)	Bidhan Nagar Branch Kolkata Salt Lake & DD Block Branch
16.20	As Concurrent Auditors	Canara Bank	01.07.2016to 30.06.2017& 01.07.2017to 30.06.2018	Patna Boring Road Branch & Patna Vidyut Bhavan Branch
16.21	As Concurrent Auditors	Central Bank of India	01.01.2017 31.12.2017	Patna Main branch
16.22	As Concurrent Auditors	Bank of India	01.07.2022 to 30.06.2023	Hyderabad-LCB Branch

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

Sl. No	Assignments	Name of Bank	Year	Branch/Office
16.23	As Branch Auditors of Private Sector Bank	The Federal Bank Limited	2015-2016	Bhubaneswar Kalpana Square Branch, Nadigaon Branch and Paradeep, Odisha Branch
16.24	As Branch Auditors of Private Sector Bank	The Federal Bank Limited	2016-2017	Bhubaneswar Branch Jatni Branch & Sankhapur Branch
16.25	As Branch Auditors of Private Sector Bank	The Federal Bank Limited	2017-2018	Bhubaneswar Kalpana Square Branch Nadigaon Branch
16.26	As NABARD appointed Branch Auditors	Odisha Gramya Bank	2015-2016	20 Branches surrounding Rairangpur under Jashipur Zone
16.27	As NABARD appointed Branch Auditors	Odisha Gramya Bank	2016-2017	10 Branches near Chandikhole and Kendrapara Area
16.28	As NABARD appointed Branch Auditors	Odisha Gramya Bank	2017-2018	10 Branches near SalipurArea , Cuttack
16.29	As NABARD appointed Branch Auditors	Odisha Gramya Bank	2018-2019	10 Branches in Keonjhar District, Odisha
16.30	RBI approved Statutory Auditors of Urban Co-operative Bank	The Koraput Central District Central Co-Operative Bank Limited, Jeypore, Odisha	2016-2017	Statutory Audit
16.31	RBI approved Statutory Auditors of Urban Co-operative Bank	The Khurda District Central Co-Operative Bank Limited, Khurda, Odisha	2021-22	Statutory Audit
19.32	RBI approved Statutory Auditors of Urban Co-operative Bank	The Cuttack District Central Co-Operative Bank Limited, Cuttack, Odisha	2022-23	Statutory Audit
16.33	As Information System Auditors	The Koraput Central Co-operative Bank Limited, Jeypore, Odisha	2017-2018	IS Audit
16.34	As Transaction Auditor of Payment Gateway Transactions	Union Bank of India, Credit Card Division, Koti Hyderabad	01.04.2020 to 31.12.2022	Transaction Audit

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

Sl. No	Assignments	Name of Bank	Year	Branch/Office
16.35	LFAR Branch Audit	Union Bank of India,	2022-23	LFAR audit

17.0 EXPERIENCE IN PHYSICAL VERIFICATION OF STOCK & ASSETS FOR BANKS IN INDIA:

NATURE OF ASSIGNMENT	NAME OF THE BANKS & BORROWERS	PERIOD / YEAR
Stock Audit	Bank of India- Empower Trans Private Limited	2018-19
Stock Audit	Bank of India- Pallishree Limited	2017-18
Stock Audit	Bank of India-Lalchand Jewelers Pvt. Limited	2017-18
Stock Audit	Bank of India-Goa Carbon Limited	2018-19
Stock Audit	Bank of India- Phoenix Overseas Limited	2018-19
Stock Audit	Indian Overseas Bank-JVV Constructions Pvt. Limited	2019-20
Stock Audit	Oriental Bank of Commerce- M/s Shakti Agencies Pvt. Limited	2019-20
Stock Audit	Bank of India- M/s SKM Infraventure Pvt. Limited	2019-20
Stock Audit	Punjab National Bank-M/s Chilika Fishing Material Company	2019-20
Stock Audit	Allahabad Bank- B C Sen & Co Limited	2013-14
Stock Audit	Allahabad Bank-Hotel Hindustan International	2013-14
Stock Audit	Allahabad Bank-M/s Adiambe Papers Pvt. Limited	2014-15
Stock Audit	Indian Overseas Bank- Abba Kabba Overseas (P) Limited	2020-21
Stock Audit	Indian Overseas Bank- Vikram Solar Limited	2020-21
Stock Audit	Indian Overseas Bank- Magnum Sea Foods Limited	2020-21
Stock Audit	Punjab National Bank - Chilika Fishing Materials Co	2019-20
Stock Audit	Bank of India - SKM Infrastructure Pvt. Ltd	2019-20

18.0. AUDIT & OTHER PROFESSIONAL EXPERIENCES IN BHUTAN:

18.1	Statutory Audits in Bhutan	- National Housing Development Corporation Ltd-Bhutan, - Druk Air Corporation Limited-Bhutan, - Food Corporation of Bhutan, - Druk Seed Corporation Limited, Paro, Bhutan - Integrated Forestry Development Program, Bumthang , Bhutan - Handicraft Development Corporation, Thimphu, Bhutan - Royal Audit Authority of Bhutan - Bhutan Agro Industries Limited - Kurichu Hydro Power Corporation Limited - Bhutan Insurance Limited
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PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

		• Manidheepa Mohsin Hotels & Resorts Pvt. Ltd., Paro Bhutan (FDI Project) • Bhutan Hotels Limited, Thimphu (Le-Meridian) • Yangphel Pvt. Ltd. Thimphu • Bhutan Tourism Corporation Limited • Wangchuk Group of Companies Pvt. Ltd. Thimphu • G4s Security Services (Bhutan) Pvt.Ltd. • Royal Monetary Authority of Bhutan • Bhutan Builders Pvt. Ltd., Thimphu, Bhutan. • Nima Power Pvt. Ltd., Thimphu, Bhutan • International Treks & Tours Private Limited, Paro, Bhutan • Wood Craft Centre Limited, Thimphu, Bhutan • Peljorkhang Private Limited, Thimphu, Bhutan • Continental Bhutan Enterprise, Phuentsholing, Bhutan • Bhutan Bitumen Industries Private Limited • Penjor Construction Pvt.ltd. • Sonam Construction Pvt. Ltd. • Athang Private Limited • Rasayana Private Limited • Saint Gobain Ceramic Materials Bhutan Private Limited • Mindu Construction Pvt. Ltd. • Tashi Beverage Pvt. Limited • Bhutan Times Limited
18.2	Special Assignments in Bhutan	• Preparation of Financial Manuals of Phuentsholing City Corporation (PCC), Bhutan Broad Casting Corporation (BBS), Royal University of Bhutan(RUB), Forestry Development Corporation Limited (Now NRDCL) • Conversion of Government Accounting System to Commercial Accounting System in Phuentsholing City Corporation(PCC), Broad Casting Corporation (BBS), Royal University of Bhutan. • Verification of Fixed Assets in Druk Air Corporation Limited, Phuentsholing City Corporation (PCC), Royal University of Bhutan and Forestry Development Corporation Limited. • Verification of Stamps in Bhutan Post • Special Certification Job of AMC, Paro regarding utilization of foreign grants as per RAA assignment. • Compilation of Fixed Assets Register of PCC, Royal University of Bhutan and its 11 Colleges, Druk Air Corporation Limited • Accounts reconciliation in FDCL
18.3	Internal Audit in Bhutan	• Chhundu Enterprises, Phuentsholing, Bhutan • Kuensel Corporation of Bhutan, Thimphu

PROFILE OF NAG AND ASSOCIATES, CHARTERED ACCOUNTANTS

19.0.EXPERIENCE IN PHYSICAL VERIFICATION OF INVENTORY STOCKS & ASSETS IN INDIA:

NATURE OF ASSIGNMENT	NAME OF THE ENTITY	PERIOD / YEAR
Internal Audit & Physical Verification Work	Food Corporation of India, Bihar Region	2016-17
Perpetual Verification of Stock of Stores/Spares parts, Raw Material, Finished Products & Movable Assets	NALCO, S & P Complex, Angul & Corporate Office	01.12.2017-30.11.2021
Physical Verification of Stores & Fixed Assets	NHPC Limited, Loktak Power Station, Dibang Multipurpose Project, Kolkata Regional office along with RO Siliguri	2017-18 2018-19 2019-20
Physical Verification of Fixed Assets & Stores	Indian Oil Corporation Limited, Paradip Refinery	2017-18 2018-19 2019-20 2022-23
Physical verification of Assets and Codification on assets	NTPC Limited, Farakka Super Thermal Power Station	2018-19
Physical Verification of Assets	NTPC Limited, Talcher Super Thermal Power Station	2019-20
Physical Verification of Stores Including Steel and Cement	NTPC Limited, Kudgi Super Thermal Power Project	2020-21
Physical Verification of Stores Including Steel and Cement	NTPC Limited, Talcher Super Thermal Power Station	2022-23
Physical Verifier of ASSETS / STORES & SPARES	Power Grid Corporation of India	2019-20
Physical Verification of Stores	THDC LIMITED	2022-23

Up dated on: 26.10.2024