



भारत हेवी इलेक्ट्रिकल्स लिमिटेड Bharat Heavy Electricals Limited

Dated:06/09/2022

National Stock Exchange of India Limited
Exchange Plaza
Plot No C-1, G Block,
Bandra- Kurla Complex, Bandra (East),
Mumbai- 400051

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Dear Sirs,

Subject: Intimation of Appointment of Auditors for FY 2022-23.

Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, it is informed that the office of Comptroller & Auditor General of India has issued communication No. CA. V/COY/ CENTRAL GOVERNMENT, BHEL (8) / 84 dated August 26, 2022 (received on September 6, 2022) regarding appointment of Auditors of the Company u/s 139 (5) of the Companies Act, 2013 for the FY 2022-23; as per details below :-

Joint Statutory auditors.

1. M/s ABP & Associates, New Delhi. (newly appointed from FY 2022-23)
2. M/s PSMG & Associates, Dehradun. (newly appointed from FY 2022-23)
3. M/s S. L. Chhajed & Co LLP, Bhopal.

Branch Auditors.

1. M/s S R N Associates, Trichy. (newly appointed from FY 2022-23)
2. M/s Chandran & Raman, Bengaluru.
3. M/s M Anandam & Co Hyderabad.
4. M/s Gopalaiyer and Subramanian, Chennai.

Brief profiles as submitted by the aforementioned newly appointed auditors for the FY 2022-23 are annexed.

Thanking you,

Yours faithfully,

(Rajiv Jain)

General Manager (Finance)

Encl : a/a

BHEL Corporate Identity Number (CIN) L74899DL1964GOI004281

Web : www.bhel.com Email: finrj@bhel.in

पंजीकृत कार्यालय : बीएचईएल हाउस, सिरी फोर्ट, नई दिल्ली - 110049, भारत. फोन : 66337000, फैक्स : 011-26493021
Regd. Office : BHEL House, Sirsi Fort, New Delhi-110 049, INDIA. Phone : 66337000, Fax : 011-26493021

ABP & ASSOCIATES

CHARTERED ACCOUNTANTS

(FIRM CONSTITUTION: 1984)

**PLOT NO: 11A, BAPUJI NAGAR
BHUBANESWAR-751009
ODISHA**

Phone: +91-674-259 7063 Fax : +91-674- 259 7790

Email: kamal@caabp.com,

Contact Partner:

CA. Kamal Kumar Chanduka

Mobile: +91 94370 71004



A PROFILE

FIRM REGISTRATION NO.

ICAI	:	315104E
C & AG	:	OR74
RBI	:	260041

CONFIDENTIAL

The information contained in this write-up is confidential and is being provided to you.
This information should not be communicated or transmitted to other parties without written consent of the firm.

ORGANISATION PROFILE

01	Name of the Audit firm	:	M/S ABP & ASSOCIATES. Chartered Accountants
02	Constitution	:	PARTNERSHIP FIRM (12 FCA Partners) 8 having ISA(ICA) Qualification 6 having completed Certificate course on IFRS 2 having completed Certificate course on Concurrent Audits 1 having completed Certificate course on FAFP
03	Year of Establishment	:	1984
04	Address (Head Office)	:	11A, Bapuji Nagar, 2nd Floor, Godavari Tower BHUBANESWAR-751009, ODISHA
05	Phone number of Head office	:	Mob: 9437071004 Phone: 0674-2597063, 2597790 Tele Fax: 0674-2597790
06	Address of Branches	:	Cuttack: Firingi Bazar, Telenga Bazar, Cuttack-753009 Tel: 0671-2630970 Manik Ghose Bazar, Cuttack-753002 Tel: 0671-2617019 Berhampur: Bhava Nagar, Lane-1 Berhampur-760004 Tel: 0680-2281464 New Delhi: 97, DSIDC Sheds, Okhla Ind Area, Phase-II New Delhi- 110 020 Tel: 011-41014849
07	Fax No.	:	0674-2597063
08	E-mail No.	:	HO: Bhubaneswar : kchanduka@gmail.com mail@caabp.com
09	Firm Registration No.	:	ICAI : 315104E C & AG : SPO 074 RBI : 260041
10	PAN No	:	AALFA7327D
11	GST Registration No	:	21AALFA7327D1ZV

DETAILS OF PARTNERS

S.No.	Name	Age	ICAI Membership No.	Whether passed DISA*/ CISA	Whether FCA or ACA
1	PRAMOD KU. PANDA	62	052501	ISA(ICA) June-2004	FCA
2.	PAWAN KU. BAGARIA	62	052256		FCA
3	BIMAL KU. CHANDUKA	61	053714	ISA(ICA) MAR-2004	FCA
4	LALIT KU. PATANGIA	57	053971	ISA(ICA) DEC-2004	FCA
5	NIRANJAN AGARWALLA	60	087939	ISA(ICA) June-2004	FCA
6	PRABHAT KU. PANDA	52	057140	ISA(ICA) June-2004	FCA
7	KAMAL KU. CHANDUKA	51	058790	ISA(ICA) June-2004	FCA
8	PURNA CH. SAHU	60	060307	ISA(ICA) March-2005	FCA
9	REETA AGRAWALLA	44	060556	ISA(ICA) DEC-2004	FCA
10	DEBASIS PARIDA	52	062867		FCA
11	RAVINDRA ARORA	61	085542		FCA
12	ROHAN PANDA	27	308125		FCA

PERSONNEL STRENGTH

	H.O Bhubaneswar	Branch Delhi	Branch Cuttack	Branch Berhampur	Total
Partners	06	01	03	02	12
Associates	04	01	01	01	07
Qualified Executives	06	02	03	02	13
Technical Field Staff	08	03	06	07	24
Admn. Staff	01	01	01	01	04
Sub Staff	01	01	01	01	04
Total	26	9	15	14	64



11/A, Bapuji Nagar, 2nd Floor,
Behind State Bank of India, Bhubaneswar - 751009
Tele.: 0674 - 2597063, 2597790, Tele Fax : 2597790
mail@caabp.com

ABP & Associates
Chartered Accountants

BRIEF DETAILS OF THE FIRM

ABP & Associates is having over thirty two years of experience in audit, Consultancy and business advisory services. It is one of the leading firms of Chartered Accountants practicing in Orissa.

The firm has garnered a distinction for rendering services of the highest professional standards. It has the necessary expertise and organisational strength to provide a comprehensive range of professional services to its clients. It renders a variety of professional services to clients all over India from its offices in Bhubaneswar, New Delhi, Cuttack, Jamsedpur and Berhampur and in network with other Chartered Accountants Firm in Mumbai, Chennai, Kolkata, Bangalore, Hyderabad and Ahmedabad, primarily in the following areas:-

- ❖ Statutory Audit and Accountancy
- ❖ Management Audit, Internal Audit, Concurrent, Investigation, Inspection and Special Audit etc.
- ❖ Project Reports and project Finance
- ❖ Taxation, Advisory and Representation
- ❖ Counselling in Corporate and Allied Laws
- ❖ Management Consultancy Services
- ❖ Specialised Advisory Services to Financial Services Sector
- ❖ Business Process Outsourcing (BPO)
- ❖ Arbitration
- ❖ Mergers & Acquisitions, Operation Review & Restructuring

ASSIGNMENTS (BANKING SECTOR)

Central Statutory Audit of Bank: Banking Sector

1. **Dena Bank:** Year 2016-17 (CSA)
Year 2017-18 (CSA)
Year 2018-19 (CSA)
2. **Indian Bank:** Year 2010-11 (CSA)
Year 2011-12 (CSA)
Year 2012-13 (CSA)

DETAILED EXPERIENCE

Statutory Audit and Accountancy

Company Audits are conducted pursuant to the Companies Act, 2013 and in accordance with the Statements on Standard Auditing Practices issued by the Institute of Chartered Accountants of India with the objective of expressing professional opinion on the financial statements. Comprehensive review of the accounting and internal control system of the client is an integral part of audit procedures adopted by the firm. The firm is regularly consulted on matters of accounting policies and practices by its clients.

Notable clients (Statutory Audit) PSU

1. **BSNL, Odisha Circle – Year 2021-22**
2. **Odisha Power Transmission Corporation Ltd. – Year 2021-22**
3. **Odisha Mining Corporation Ltd (OMC) – Year 2012 to 2013, 2017-18, 2018-19, 2019-20, 2020-21**
4. **Odisha Hydro Power Corporation Ltd (OHPC) – Year 2017-18, 2018-19, 2019-20, 2020-21**
5. **National Aluminium Company Limited (NALCO) 2013-14, 2014-15, 2015-16 & 2016-17**
6. **IFFCO SEZ Limited – Contd....**
7. Mahanadi Coal Fields Limited: 4 years from 2007 to 2010
8. National Insurance Corporation Limited
9. Orissa Textile Corporation Limited
10. Orissa Hydro Power Corporation Limited (Rengali Unit)
11. National Textile Corporation Ltd. (Marketing Division, Bhubaneswar)
12. Oriental Insurance Company Limited
13. Orissa Construction Corporation Limited
14. Orissa State Beverage Corporation Limited
15. Orissa Forest Corporation Limited
16. Agriculture Insurance Corporation Limited

Notable clients (Statutory Audit) Banking Sector

1. State Bank of India: 1989 to 2008, 2013-14, 2014-15, 2015-16
2. Canara Bank: 1999 to 2003
3. Syndicate Bank: 1985 to 1989
4. Punjab National Bank 2000 to 2004
5. U. Co. Bank: From 1994 to 1998
6. Indian Overseas Bank 1999 to 2003
7. Indian Bank 1997 to 1999, 2009, 2010
8. United Bank of India 2001 to 2005
9. Andhra Bank 2001 to 2002
10. Bank of India 2003-2005
11. Koraput Panchabati Gramya Bank (total 100 branches audit, compilation as Central Statutory Audit (1997-98, 1998-99, 2001-02, 2002-03 & 2003-04, 2004-05)
12. Utkal Gramya Bank 2006 to 2009
13. Bhawanipatna Central Co-operative Bank 2011-12
14. Odisha Gramya Bank 2015-16, 2016-17, 2017-18, 2019-20



11/A, Bapuji Nagar, 2nd Floor,
Behind State Bank of India, Bhubaneswar - 751009
Tele.: 0674 - 2597063, 2597790, Tele Fax : 2597790
mail@caabp.com

ABP & Associates
Chartered Accountants

Notable clients (Statutory Audit) Private Sector Manufacturing & Service

ARJUN POULTRY PVT LTD	M/S T K INTERNATIONAL LTD,
ARYANS INFRASTRUCTURES PVT LTD	MAA TARATARINI FOOD PRODUCTS PVT LTD
ASHTA VINAYK MAGESTIC PROJECTS PRIVATE LIMITED	OM NIVAS PVT LTD
BATEMAN ENGINEERING (INDIA) PRIVATE LIMITED	RAHUL AUTO AGENCY PRIVATE LIMITED
BINDAL SPONNGE INDUSTRIES LIMITED	RAHUL SPARES PRIVATE LIMITED
BLAST ABRASIVES PVT LTD	SHREE JAGANNATH METALIK INDUSTRIES LIMITED
DSD INFRA PROJECTS PVT LTD	SHREE JAGANNATH TRANSPORT CORPORATION LIMITED
FERRO TECH INDIA PRIVATE LIMITED	SHREE PLASTICS PVT LTD
GDS CHEMICALS & FERTILISERS PVT LTD	SIVASAKTI FLOUR MILLS PVT LTD
IFFCO KISHAN SEZ LTD	SJIT MANAGEMENT PVT LTD
INFLUX SECURITY SERVICES PVT LTD	SRI SRINIVASA FOODS PVT LTD
ITI INTERNATIONAL INDIA PRIVATE LIMITED	SS INFRA PROJECTS PVT LTD
KASHI KANCHAN PRIVATE LIMITED	SWAPNA MOTORS PRIVATE LIMITED
LAKSMHI FOODS PVT LTD	TARATARINI POLUTRY PVT LTD
	UNITED ELECTRICALS & ENGINEERING PVT LTD

Management Audit, Internal Audit, Concurrent, Investigation, Inspection and Special Audit.

The firm has considerable experience and expertise in conducting management, internal and concurrent audits, including reviewing and restructuring of operations. The firm's clients in this area of practice include manufacturing concerns, financial/investment institutions, infrastructure, heavy engineering, banking, insurance, hotel and hospitality, Non profit organisations etc. We have also handled monitoring and inspection assignments at large corporate borrowers of various Banks and Financial Institutions.

Notable clients (Internal, Concurrent and Investigation and Special Audit) Other Sector

1. Indian Farmers Fertiliser Cooperative Limited. (IFFCO)
2. India Foils Limited (IFL)
3. ESSDEE Alumina Ltd
4. Adam Smith International
5. Bharat Sanchar Nigam Limited (BSNL)
6. Orissa Hydro Power corporation Ltd.
7. Grid Corporation of Orissa Ltd
8. Toshali Sands.
9. Orissa State Beverages Corporation Ltd
10. Orissa State Warehousing Corporation (OSWC)
11. Orissa State Road Transport Corporation (OSRTC)
12. Orissa Consumer Co-Operative Federation Ltd. (OCCFL)
13. Orissa Milk Products Co Operative Federation Ltd (OMFED)
14. Orissa Construction Corporation Ltd. (OCC)
15. Orissa Forest Development Corporation (OFDC)
16. Tribal Development Cooperative Corporation (TDCC)

17. Orissa Small Industries Corporation Ltd.

Management Consultancy and Advisory Services and Specialized Advisory Services to Financial Services Sector

The firm has developed considerable expertise in rendering management consultancy services, *inter alia*, in the areas of capital restructuring, design, development and review of financial accounting systems, valuation of shares and businesses for takeovers and mergers, cost accounting systems, management information and control systems, organizational diagnostic studies including evolving corporate organizational structures, advising on rehabilitation of sick/marginal units, executive selection, business policy and planning, applying Value Engineering techniques to systems review.

Some Notable Mandates handled by partners

1. Financial Restructuring and man power planning of finance & accounts function of Orissa Forest Development Corporation (OFDC) as a associate consultant to Department for International Development (DFID).
2. Financial Restructuring and man power planning of finance & accounts function of Tribal Development Co Operative Corporation (TDCC) as a associate consultant to Department for International Development (DFID).
3. Performance Improvement of the Regional Rural Banks September 2003-March 2004 & April-2004 to September-2004 (Koraput & Kalahandi Gramya Bank) Civil Society Support Program (NGO Institutional Assessment) During February 2004 (Incl. CYSD, Gram Vikash)
4. Manpower Assessment and Human Recourses management Policy of Orissa Mining Corporation.
5. Manpower Assessment and Human Resource Manual for Concern India
6. Business Plan for Development Resource and Training Centre (DRTC) for Centre for Youth and Social Development (CYSD), Bhubaneswar, Orissa.
7. Designing of Debtors Control System for Orissa State Warehousing Corporation (OSWC)
8. Designing of Inventory Control System, Internal Control System etc for Orissa State Beverages Corporation Ltd (OSBC)

Work experience details are maintained in our file and will be made available on special request.

Thanking You
Yours faithfully

A B P & Associates
Chartered Accountants



www.caabp.com

11/A, Bapuji Nagar, 2nd Floor,
Behind State Bank of India, Bhubaneswar - 751009
Tele.: 0674 - 2597063, 2597790, Tele Fax : 2597790
mail@caabp.com

ABP & Associates
Chartered Accountants

CA. Kamal Kumar Chanduka
Partner
Mob No. 94370 71004

The firm has developed a wide range of services in the field of taxation, auditing, financial management, company secretarial, and other allied services. The firm has a team of highly qualified and experienced professionals who are well-versed in the latest developments in the field of taxation and accounting. The firm has a strong track record of providing high-quality services to its clients and is committed to maintaining the highest standards of professional conduct and integrity.

1. Financial Accounting and Taxation: The firm provides comprehensive financial accounting and taxation services to its clients. This includes the preparation of financial statements, income tax returns, and other tax-related documents. The firm also provides advisory services on tax planning and compliance.
2. Internal Auditing and Taxation: The firm provides internal auditing and taxation services to its clients. This includes the review of financial records, identification of areas for improvement, and the preparation of internal audit reports. The firm also provides advisory services on tax planning and compliance.
3. Financial Management and Taxation: The firm provides financial management and taxation services to its clients. This includes the preparation of financial statements, income tax returns, and other tax-related documents. The firm also provides advisory services on tax planning and compliance.
4. Company Secretarial and Taxation: The firm provides company secretarial and taxation services to its clients. This includes the preparation of company documents, such as articles of association, memorials, and resolutions. The firm also provides advisory services on tax planning and compliance.
5. Financial Management and Taxation: The firm provides financial management and taxation services to its clients. This includes the preparation of financial statements, income tax returns, and other tax-related documents. The firm also provides advisory services on tax planning and compliance.
6. Internal Auditing and Taxation: The firm provides internal auditing and taxation services to its clients. This includes the review of financial records, identification of areas for improvement, and the preparation of internal audit reports. The firm also provides advisory services on tax planning and compliance.
7. Financial Management and Taxation: The firm provides financial management and taxation services to its clients. This includes the preparation of financial statements, income tax returns, and other tax-related documents. The firm also provides advisory services on tax planning and compliance.
8. Company Secretarial and Taxation: The firm provides company secretarial and taxation services to its clients. This includes the preparation of company documents, such as articles of association, memorials, and resolutions. The firm also provides advisory services on tax planning and compliance.

With experience, details are mentioned in our file and will be made available on request.

Thank you
Yours faithfully

A B P & Associates
Chartered Accountants

Profile of PSMG & ASSOCIATES

- M/s PSMG & Associates, Chartered Accountants was established in the year 1998, thus possesses an ***experience of more than 24 years*** in different types of Auditing (PSU Audits, Concurrent Audit , Internal Audit , Forensic Audit , ASM audit, CSA Audit of PSU Bank , Private Bank etc.). Further, firm is also providing various consultancy services such as Direct Taxation, Indirect taxation, TDS on dividend etc.
- The firm has specialized IT team to cater to the requirements of the IT audit of the companies. The team is headed by our CISA and DISA qualified Partners and Chartered Accountants and possess a rich and varied exposure for working in the IT related activities.
- The firm has an inhouse team for handling the IND-AS conversion for the companies from the previous IGAAP regime. The team has successfully helped many companies in migrating to the IND-AS framework of accounting.
- The firm is very well equipped with the entire required infrastructure with the latest computers systems and technology in its armor.
- The firm has experience of working in the Manufacturing Sector, Road Sector, Service Sector, Financial Sector including NBFC to name a few.

PROFILE OF THE FIRM

Sl. No	PARTICULARS	
1	Name of the Firm	SRN ASSOCIATES
2	Address and phone number of the Firm:	<u>Head Office:</u> T.S.NO.208/1, 1 ST Cross Street, Sengunthapuram, Karur. 04324-233384 Cell No.9994833384 e-mail: srnkrr@gmail.com
3	Firm Income Tax PAN No.	AABFS9381B
4	Firm GST Registration No.	33AABFS9381B1ZC
5	Registration No. with ICAI	FR005843 S



**For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,**

Nvm Nallaso

Partner.

6	Empanelment No. with C & A G	SR1947
7	Peer Review Certificate Issued By (ICAI Peer Review Board)	20 th July-2015 Valid up to 19 th July-2019
8	Valid Registration with Reserve Bank of India	311686
9	Categorization by ICAI, if any	Category - I
10	No. of Years of Firm Existence & Date of establishment of Firm	47 Years & 01/10/1975
11	Details of Partners	Annexure -A
12	Total Number of Partners associated with the firm	8 (Eight)
13	Number of full time partners	8 (Eight)
14	Number of part time partners	Nil
15	Details of Retired Bank Officer	AL.Ramanathan, Retd.AGM,IOB AR.Ramanathan, Retd.Manager, ICICI J.Rathinasamy, Ex.Banker A.Murugesan, Retd. Manager SBI
16	Total No. of staffs	66
17	No. of qualified staffs	1
18	No. of semi qualified staffs	1
19	No. of articles clerks	11
20	Others	53



For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,

Nm Nallan

Partner.

21	Branch Details	Annexure –B
22	Experience in Government audit.	Annexure –C
23	Experience of audit in Public Sector Enterprises / Companies	Annexure -D
24	Annual Turn over Assessment Year	
a	2021-22	69,20,353.00
b	2020-21	60,67,721.00
c	2019-20	70,85,161.00
	Average Turnover	66,91,078.00



**For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,**

Nun Nallay

Partner.

*For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS
Nun Nallay*



Annexure -A
Details of Partners

SL. No	Name of the partner/ qualified staff	Date of Birth	Full time partner / part time partner	Length of association with the firm	ICAI Membership Number	Educational qualification	Key area of expertise	Experience #	Email id	Mobile Number
	Head Office -Karur									
1	A.SUBBARAYAN	07/05/1948	FULL TIME	11/06/1992	023279	B.Sc.,FCA	-do-	30 Years	asubbarayan@gmail.com	984303882
2	N.K.M.NALLASAMY	15/06/1955	FULL TIME	11/06/1992	201319	B.Sc.,FCA	-do-	22 Years	smkrr@gmail.com	99948334
I	Branch-Chennai									
1.	V.R.SRIDHARAN	01/10/1955	FULL TIME	11/12/2013	200386	B.Sc.,FCA	-do-	14 Years	vrsinds@yahoo.com	98842060
2.	P.TAMILARASAN	18/07/1984	FULL TIME	27/08/2021	240860	B.Sc., ACA.,	-do-	5Years	tamilca@gmail.com	99435251
II	Branch-Tanjavur									
1.	NSRINIVASAN	19/08/1940	FULL TIME	11/12/2013	012580	B.Sc.,FCA	-do-	43 Years	caenness@yahoo.co.in	99401584
2.	S SUBAMANGALA	28/07/1972	FULL TIME	11/12/2013	224130	B.Com.,FCA	-do-	5 Years	Submangala72@hotmail.com	94439666
3.	R.HARISHANKAR	15/01/1980	FULL TIME	11/12/2013	214787	B.Com.,FCA	-do-	7 Years	Harishankar.raja sekaran@gmail.com	97902409
III	Branch-Erode									
1.	V.P.SAKTHIVEL	14/05/1956	FULL TIME	11/12/2013	022685	B.Com.,FCA	-do-	21 Years	Palanisamy_sakthivel@yahoo.co.in	94439997

For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,

Nm Nallasamy

Partner.



Annexure -B

Branch Details

Sl.No.	Location	Address	Phone No with Contact Person	No.of Staff working in the Branch
01	Karur-Head Office	T.S.NO.208/1, 1 st Cross Street, Sengunthapuram, Karur - 639002. TAMILNADU.	9994833384 N.K.M.NALLASAMY	16
02	Chennai –Branch-1	Flat – C8, Dev Apartments Old No.32, New No.77 Kalakshetra Road, Thiruvanmiyur, Chennai. TAMILNADU.	V.R.SRIDHARAN 9940158304	6
03	Chennai –Branch-2	No.78,Pushpa Nagar Main Road, Nungambakkam, Chennai 600034 TAMIL NADU	P.Tamilarasan 9943525511	2
04	Erode-Branch-1	905, Park Road, Erode – 638 003 TAMILNADU.	V.P.SAKTHIVEL 9443999719	10
06	Tanjore - Branch	29, Shivaji Nagar, Tanjore, TAMILNADU.	R.HARISHANKAR 9790240509	28



**For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,**

N.M. Nallasamy

Partner.

Annexure -C

Experience in Government Audit

Sl No.	Name of the Auditee Organization	Relevant audit year	Type/Nature Of Audit	Date of Completion of audit	Duration of Completion of audit
01.	Tanjore Central Co-operative Bank	2008-09, 2009-10 & 2010-11	Central Statutory Auditors	06/07/2009 10/08/2010 17/09/2011	Three Months
02.	TNSTC (Kum) Ltd. TNSTC CBE LTD TNSTC SLM LTD SETC	2007-2010 2012-2015 2018-2019 2019-2020 2020-2021 2021-2022 2018-2020	Internal Audit	N.A	Throughout Year
03	TASMAC	2003-2004 2014-2015 2015-2016 2019-2020 2020-2021 2021-2022	Internal Audit	N.A	Throughout Year
04	DRDA -Karur	2003-2004 2004-2005 2005-2006	Statutory Auditors	12/05/2004 20/05/2005 17/06/2007	One Month
05	DWDA-Karur	2005-2006 2006-2007 2007-2008 2008-2009	Statutory Auditors	06/06/2006 12/05/2007 21/05/2008 25/06/2009	One Month
06	TANGEDCO	2014-2015 2019-2020	Statutory Auditors	25/05/2015	One Month
07	UNITED INDIA INSURANCE COM LTD	2017-2018	Statutory Auditors	10/05/2018 25/06/2021 30/07/2022	One Month
08	NATIONAL INSURANCE COM. LTD	2018-2019 2019-2020 2020-2021 2021-2022	Statutory Auditors	15/04/2019 20/05/2020 10/05/2021 30/04/2022	One Month
09	TAF CORN	2018-2019 2019-2020 2020-2021 2021-2022	Statutory Auditors	17/06/2019	One Month
10	DISTRICT HEALTH SOCIETY	2017 -2022	Internal Audit	N.A	Throughout Year
11	Indian Institute of Crop Processing Technology	2015-2017	Internal Audit	N.A	Throughout Year



**For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,**

Nm Nallakay

Partner.

Experience of audit in Public Sector Enterprises & Pvt Companies

Annexure -D

Year	Client wise Experience in Statutory/ Internal Auditing of Public Sector Enterprises Companies)	Client wise experience in auditing retail industries or stock verification in any industry
2021-22	01.Axis Bank-Currency Chest -Trichy 02.Indian Bank- Thanjavur 03.Tamilnadu Grama Bank-Erode 04.Canara Bank-Karur 05.KVB-Erode 06.South Indian Bank-Karur	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints 05.Lakshmi Trading Company. 06.GK Traders 07.Dharani Electricals 08.Sri Amman Fuels 09.Noyyal Tractor owner's Assn (Petrol Bunk) 10. Innovent engineering P Ltd 11. Techlead P Ltd 12.Balaji Hospitals P.Ltd & Balaji Pharma
2020-21	01.Axis Bank-Currency Chest -Trichy 02.Indian Bank- Thanjavur 03.KVB-Erode 04.Tamilnadu Grama Bank-Erode 05.South Indian Bank-Karur 06.Canara Bank-Karur 07.Axis Bank-Trichy	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints 05.Lakshmi Trading Company. 06.GK Traders 07.Dharani Electricals 08.Sri Amman Fuels 09.Noyyal Tractor owner's Assn (Petrol Bunk) 10. Innovent engineering P Ltd 11. Techlead P Ltd 12.Balaji Hospitals P.Ltd & Balaji Pharma



**For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,**

Nam Nalleddy

Partner.

2019-20	01. Central Bank of India –Karur 02. Corporation Bank-Erode 03. UCO Bank-Karur 04. Alagabad Bank-Erode 05. Axis Bank-Karai Kudi 06. Tamilnadu Grama Bank-Erode 07. South Indian Bank-Karur 08. KVB-Karur 09. Bank Of India- Karur 10. Karnataka Bank - Karur 11. Axis Bank-Currency Chest -Trichy 12. Indian Bank- Thanjavur	01. Corporation Bank-Karur, Vellakoil 02. Central Bank of India-Thirupur 03. KTLOA (Pertol Bunk & Oil Shop) 04. Ananda Stores, 05. Palanimurugan Oil Stores 06. Sakthi Paints 07. Lakshmi Trading Company. 08. GK Traders 09. Dharani Electricals 10. Sri Amman Fuels 11. Noyyal Tractor owner's Assn (Petrol Bunk) 12. Innovent engineering P Ltd 13. Techlead P Ltd 14. Balaji Hospitals P.Ltd & Balaji Pharma
2018-19	01. Central Bank of India –Karur 02. Corporation Bank-Erode 03. Pallavan Grama Bank 04. UCO Bank-Karur 05. Karnataka Bank - Karur 06. IDBI Bank –Erode 07. Alagabad Bank-Erode 08. Axis Bank-Karai Kudi 09. KVB-Vedasanthur 10. Can-Fin Homes Ltd- Selam	01. Corporation Bank-Namakkal 02. Bank of India-Erode 03. KTLOA (Pertol Bunk & Oil Shop) 04. Ananda Stores, 05. Palanimurugan Oil Stores 06. Sakthi Paints 07. Lakshmi Trading Company. 08. GK Traders 09. Dharani Electricals 10. Sri Amman Fuels 11. Noyyal Tractor owner's Assn (Petrol Bunk) 12. Innovent engineering P Ltd 13. Techlead P Ltd 14. Balaji Hospitals P.Ltd & Balaji Pharma
2017-18	01. Dena Bank – Trichy 02. Karnataka Bank - Karur 03. Dhanalakshmi Bank – Karur 04. KVB-Manaparai 05. Indian Bank-Vellore 06. Central Bank of India –Karur 07. Bank of India-Karur 08. UCO Bank-Karur 09. Pallavan Grama Bank- Erode, Ganapathipalyam, Gounthapadi 10. United Bank of India-Karur 11. Canara Bank-Mohanur 12. Corporation Bank-Erode 13. Sate Bank of India-Erode, Kadayanaalur, Kumbakonam.	01. KTLOA (Pertol Bunk & Oil Shop) 02. Ananda Stores, 03. Palanimurugan Oil Stores 04. Sakthi Paints 05. Lakshmi Trading Company. 06. GK Traders 07. Dharani Electricals 08. Sri Amman Fuels 09. Noyyal Tractor owner's Assn (Petrol Bunk) 10. Innovent engineering P Ltd 11. Techlead P Ltd 12. Balaji Hospitals P.Ltd & Balaji Pharma

For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,

Nm Nallasay

Partner.



2016-17	01.Dena Bank – Trichy 02.Karnataka Bank - Karur 03. Dhanalakshmi Bank – Karur 04. State Bank of Patiala – Karur 05. South Indian Bank- Dindigul 06.KVB-Manapparai 07.Indian Bank-Vellore 08.Central Bank of India –Karur 09.Bank of Baroda-Erode 10.Syndicate Bank-Rajapalayam 11.Bank of India-Karur 12.UCO Bank-Karur 13.Pallavan Grama Bank-Sivagiri 14.Pandiyam Grama Bank-Dindigul, Srivilliputhur. 15. TASMAC- Erode,Tanjore and Kancheepuram North	01.State Bank of Jammu & Kashmir M/s. Coastal Energy PVT Limited 02.KTLOA (Pertol Bunk & Oil Shop) 03.Ananda Stores, 04.Palanimurugan Oil Stores 05.Sakthi Paints 06.Lakshmi Trading Company. 07.GK Traders 08.Dharani Electricals 09.Sri Amman Fuels 10.Noyyal Tractor owner's Assn (Petrol Bunk) 11. Innovent engineering P Ltd 12. Techlead P Ltd 13.Balaji Hospitals P.Ltd & Balaji Pharma
2015-16	01.KVB-Karur,Thiruverampur & Kelampakkam-Chennai. 02.Indian Bank-Trichy Main 03.Central Bank of India –Karur 04. Bank of Baroda-Erode 05.Syndicate Bank-Rajapalayam 06.Bank of India-Karur 07.Vijaya Bank-Ranipet 08.UCO Bank-Karur 09.Pallavan Grama bank-Sivagiri 10.TASMAC-Tanjore Dist. 11.Pandiyam Grama Bank-Dindigul, Srivilliputhur. 12.LVB – Karur west, Magathanapuram 13.SBT – Nagercoil Main, Nagercoil personnal Banking Branch, Karaikudi	01.Tamilnad Mercantile Bank Ltd, Namakkal Branch M/s. Thunaiyan Agencies M/s. GRM Construction M/s.RMS Enterprises M/s.PCS Transports M/s.Mahendra Feeds & Foods M/s.Ganesh Timber Depot. 02. Indian Bank-Cantonment Branch M/s.Viji Engineering M/s. Sri Shanmuga Industries M/s. Annai Auto Accessories M/s. SRK Engg.Unit-1 03.KTLOA (Pertol Bunk & Oil Shop) 04.Ananda Stores, 05.Palanimurugan Oil Stores 06.Sakthi Paints 07.Lakshmi Trading Company. 08.GK Traders 09.Dharani Electricals 10.Sri Amman Fuels 11.Noyyal Tractor owner's Assn (Petrol Bunk) 12. Innovent engineering P Ltd 13. Techlead P Ltd 14.Balaji Hospitals P.Ltd & Balaji Pharma 15.Carnation Apartment owners association 16. Vijayamahalakshmi Commercial equipments
2014-15	01.KVB-Karur,Thiruverampur & Kelampakkam-Chennai. 02.Indian Bank-Manapparai 03.Central Bank of India –Karur 04. Bank of Baroda-Erode	01.Corporation Bank, Coimbatore & Kumarapalayam M/s.Sri karpaga VinayagarTextiles & M/s.Selliamman Construction(P) Ltd.



**For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,**

Nm Nallaboy

Partner.

	05. TNSTC (KUM) LTD 06.TASMAC-Dindugul Dist. 07.SBT- Trichy, Alwarpet, Ottanchathiram	02.Bank of India-Karur <i>M/s.Orange Impes, M/s.Meridian Fabrica, M/s.Amsa Exports &M/s.Melvin International</i> 03.KTLOA (Pertol Bunk & Oil Shop) 04.Ananda Stores, 05.Palanimurugan Oil Stores 06.Sakthi Paints 07.Lakshmi Trading Company. 08.GK Traders 09.Dharani Electricals 10.Sri Amman Fuels 11.Noyyal Tractor owner's Assn (Petrol Bunk)
2013-14	01.State Bank of Travancore – Guduvancheri, Perungudi, Ootacamund 02.KVB-Karur 03.TMB-Karur 04. TNSTC (KUM) LTD	01.Corporation Bank, Karur(Royal Engg. Co., BV Fabrics 02.KTLOA (Pertol Bunk & Oil Shop) 03.Ananda Stores, 04.Palanimurugan Oil Stores 05.Sakthi Paints 06.Lakshmi Trading Company. 07.GK Traders 08.Dharani Electricals 09.Sri Amman Fuels 10.Noyyal Tractor owner's Assn (Petrol Bunk)
2012-13	01.State Bank of Travancore- Karur, Coonur 02.KVB-Karur 03.TMB-Karur 04. TNSTC (KUM) LTD	01.Karnataka bank, Karur(Aanagoor Textiles Mills P Ltd., 02.TMB,Namakal (ABC Drilling & Construction co.,) 03.Tiruchencode (Mithunam Spinners P Ltd) 04.KTLOA (Pertol Bunk & Oil Shop) 05.Ananda Stores, 06.Palanimurugan Oil Stores 07.Sakthi Paints 08.Lakshmi Trading Company. 09.GK Traders 10.Dharani Electricals 11.Sri Amman Fuels 12.Noyyal Tractor owner's Assn (Petrol Bunk)



For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,

Mum Nair

Partner.

2011-12	01.Indian Bank- Kulithalai,Karur, Thillainagar 02.KVB-Karur 03.Central Bank of India- Karur 04.TMB-Karur 05. TNSTC (KUM) LTD	01.Corporation Bank- Karur(Jeyaram Modern Rice Mills, Thiruppathi Rice Mills 02.Karnataka bank, Karur (Aanagoor Textiles Mills P Ltd., 03.Trichy Branch (Patel Wood Works) 04.CUB Covai (Thiru Thanigai Spinning Mills, Sri SM Spinning Mills,Seenuammal Aalloy P ltd, Amma Aalloy India P Ltl., Sharp Pumps P Ltd 05.KTLOA (Pertol Bunk & Oil Shop) 06.Ananda Stores, 07.Palanimurugan Oil Stores 08.Sakthi Paints 09.Lakshmi Trading Company. 10.Noyyal Tractor owner's Assn (Petrol Bunk)
2010-11	01.South Indian Bank- Trichy Main, Cantonment, Ananthavadi 02.Indian Bank- Manaparai, Sengal, Karur 03.Thanjavur Central Co-op Bank (HO & 21 Branches) 04.IOB-Karur 05.KVB-Karur 06.Syndicate Bank-Karur 07.Central Bank of India- Karur	01.Corporation Bank- Karur 02.KTLOA (Pertol Bunk & Oil Shop) 03.Ananda Stores, 04.Palanimurugan Oil Stores 05.Sakthi Paints (Sabaris Knitting Factory & Kwality Fabs) 06.Karnataka bank, Karur (Aanagoor Textiles Mills P Ltd., 07.KTLOA (Pertol Bunk & Oil Shop) 08.Ananda Stores, 09.Palanimurugan Oil Stores 10.Sakthi Paints 11.Lakshmi Trading Company.
2009-10	01.South Indian Bank- Trichy Main, Cantonment, Ananthavadi 02.Indian Bank- Trichy Contonment, Kulipirai,Karur 03.Thanjavur Central Co-op Bank Bank (HO & 21 Branches) 04.IOB-Karur 05.LVB-Kangeyam 06.KVB-Karur 07.Sundicate Bank- Karur 08.Central Bank of India- Karur 09.TNSTC (Kum) Ltd	01.Corporation Bank- Tiruppur (SKS Tex, Gokul Yarns) 02.Karnataka bank, Karur (Aanagoor Textiles Mills P Ltd., 03.KTLOA (Pertol Bunk & Oil Shop) 04.Ananda Stores, 05.Palanimurugan Oil Stores 06.Sakthi Paints
2008-09	01.South Indian Bank- Trichy Main, Cantonment, Ananthavadi 02.Thanjavur Central Co-op Bank Bank (HO & 21 Branches)	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints



For **S.R.N. ASSOCIATES**
CHARTERED ACCOUNTANTS,

N.M. Nallusay
Partner.

	03.LVB-Kangeyam 04.Syndicate Bank-karur 05.TNSTC (Kum) Ltd	
2007-08	01.South Indian Bank-Trichy Main, Cantonment, Ananthavadi 02.Bank of Baroda- Karur, Aravakurichy, Thillainagar 03.TNSTC (Kum) Ltd	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints
2006-07	01.SBI-Ginjee,Vinayaga Nagar Madurai, Tambaram 02.South Indian Bank-Trichy Main, Cantonment, Ananthavadi	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints
2005-06	01.SBI-Pappampatti,Ginjee	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints
2004-05	01.SBI- Karaikkal Main, ADB, Neduncheri	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints
2003-04	01.SBI- Karaikkal Main,ADB	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints
2002-03	01.SBI- Karaikkal Main, ADB,Karur Main 02.South Indian Bank- Thanjavur, Kummakonam , Karur, Sirkali	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints
2001-02	01.SBI- Lalgudi, Chinnadharapuram 02.South Indian Bank- Thanjavur, Kummakonam,Karur , Nagapattinam 03.IOB-Karur	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints
2000-01	01.South Indian Bank- Thanjavur,Kumbakonam, Karur,Nagapattinam 02.IOB-Karur	01.KTLOA (Pertol Bunk & Oil Shop) 02.Ananda Stores, 03.Palanimurugan Oil Stores 04.Sakthi Paints

For S.R.N. ASSOCIATES
CHARTERED ACCOUNTANTS,

M. Nallababu

Partner.

