



एनएचपीसी लिमिटेड
(भारत सरकार का एक नवरत्न उद्यम)
NHPC Limited
(A Government of India Navratna Enterprise)

फोन/Phone: 0129-2278018

संदर्भ सं./Ref. No. NH/CS/199

Corporate Relationship Department/ कॉर्पोरेट संबंध विभाग, M/s BSE Limited/ बीएसई लिमिटेड, Phiroze Jeejeebhoy Towers / फिरोज जीजीभोय टावर्स, Dalal Street,/दलाल स्ट्रीट, Mumbai/ मुंबई -400 001 Scrip Code: 533098	Listing Department/ लिस्टिंग विभाग, M/s National Stock Exchange of India Limited/ नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड, Exchange Plaza, Bandra Kurla Complex/ एक्सचेंज प्लाजा, बांद्रा कुर्ला कॉम्प्लेक्स, Bandra (E)/ बांद्रा (ई), Mumbai/ मुंबई - 400 051 Scrip Code: NHPC
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ISIN No. INE848E01016

Sub: **Appointment of Cost Auditors for the financial year 2025-26**

विषय: वित्तीय वर्ष 2025-26 के लिए लागत लेखा परीक्षकों की नियुक्ति के संदर्भ में

Sirs/महोदय,

In compliance to Regulations 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is to inform that the Board of Directors in its meeting held today i.e. Thursday, 26th June, 2025 has appointed following firms of Cost Accountants as Cost Auditors of the Company for the FY 2025-26:

S No	Name of the Firm	Allocation of Power Stations
1	K G Goyal & Associates, Jaipur	Nimmo Bazgo and Chutak
2	Chandra Wadhwa & Co, Delhi	Chamera-II, Chamera-III and Bairsuili
3	Balwinder & Associates, Mohali	Parbati-II, Parbati-III and Salal
4	S C Mohanty & Associates, Delhi / Kolkata	Sewa-II, Chamera-I and Rangit-IV ¹
5	Sanjay Gupta & Associates, Delhi	Uri-I, Uri-II and Kishanganga
6	K B Saxena and Associates, Lucknow	Tanakpur, Dhauliganga and Dulhasti
7	Ramanath Iyer & Co., Delhi	Wind Power Project, Jaisalmer Solar Power Project, Tamilnadu Solar Power Project, Bikaner Solar Power Project, Andhra Pradesh ² Solar Park Khavda, Stage-III ² Solar Power Project, Ganjam, Odisha ²
8	Niran & Co., Kolkata	Loktak, Rangit, Teesta-V ³
9	DGM & Associates, Kolkata	TLDP-IV, TLDP-III & Subansiri Lower Project ²

¹Appointment in respect Rangit-IV will be subject to merger of Jalpower Corporation Limited with NHPC Limited and it's becoming commercially operative during the FY 2025-26.

²Appointment in respect of Subansiri Lower Project, Solar Park Khavda, Stage-III, Solar Power Project, Andhra Pradesh and Solar Power Project, Ganjam, Odisha will be subject to it's becoming commercially operative during the FY 2025-26.

³Appointment in respect of Teesta V Power Station will be subject to start of generation in FY 2025-26.

Further, it is to inform that M/s K G Goyal & Associates, Jaipur has also been appointed as Lead Cost Auditor for consolidation of Cost Audit Report of all power stations and submission of Consolidated Cost Audit Report in Form CRA-3 for financial year 2025-26. The brief profiles of cost auditors are enclosed herewith.

This is for your information and record.

Thanking you,

भवदीय

Encl: As above.

(रूपा देब)
कंपनी सचिव

पंजीकृत कार्यालय : एनएचपीसी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद - 121003, हरियाणा

Regd. Office : NHPC Office Complex, Sector - 33, Faridabad - 121003, 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

K. G. GOYAL & ASSOCIATES

COST ACCOUNTANTS

Delhi Office

4A, Pocket 2,
Mix Housing Scheme,
New Kondli, Mayur Vihar-III,
NEW DELHI-110096.
goyaldelhi@yahoo.co.in

Jaipur Office

289, Mahaveer Nagar-II
Maharani Farms
Durgapura
JAIPUR - 302018
Mobile : 9829373503
rajeshgoyaljaipur@yahoo.co.in

Date: 24.06.2025

BRIEF PROFILE OF FIRM FOR SEBI

"M/s K G GOYAL & ASSOCIATES, Cost Accountants is engaged in practice since last 35 years. It has Five Partners in whole time in practice with office located at Jaipur, Delhi and Mumbai. Senior Partner of the firm Mr Rajesh Goyal having experience of more than 35 years. The other four partners having experience of more than ten years in cost auditing practice. All partners are fellow members of Institute of Cost Accountants of India.

The Firm has vast experience in the field of Cost Audit of Central PSU, State Government Undertaking and Private Sector companies engaged in Power, Textile, Oil & Gas, Fertilizer, Cement, Metal, Engineering Goods, Telecommunication etc having multiple locations in the country."

Yours faithfully,
For K. G. Goyal & Associates
FRN-000024



Rajesh Goyal
Partner
Membership No. 10884
PAN : AAEFK2744H

Chandra Wadhwa & Co.

COST ACCOUNTANTS

1305 & 1306, Vijaya Building,
17, Barakhamba Road,
New Delhi-110001

Tel. : 011-23738187, 40254232
Mobile : 8800018190, 9810518190
E-mail : wadhwafin@gmail.com
Website : www.cwcindia.in

Ref. No.....

Dated.....

BRIEF PROFILE OF M/S CHANDRA WADHWA & CO.

Chandra Wadhwa & Co. was established in the 2001. It is a leading cost accountancy firm rendering comprehensive professional services which include audit, management consultancy, tax consultancy, accounting services, manpower management, etc.

At present the firm has **11 Partners** based in **eight offices** i.e. New Delhi, Gurugram, Ahmedabad, Bangalore, Ranchi, Kolkata, Lucknow, and Thane West.

Our Sr. Partner Mr. Chandra Wadhwa having a qualification M.COM, LLB, FCMA, FCS.

- Past President, **The Institute of Cost Accountants of India** (2007-08)
- Central Council Member, **The Institute of Chartered Accountants of India** since (Feb, 2016-2025)
- Member, Quality Review Board **ICSI & ICAI**
- Chairman, Technical Cell, **The Institute of Cost Accountants of India** (2022-23)

Our Partner Mr. Sankalp Wadhwa having a qualification B.Com, ACA, FCMA, DISA, Certified SAP-CO Consultant, Executive Program on Management and Finance (IIM, Ahmedabad), he is a SAP FICO Consultant.

Firm are handling the Cost Audit of PSU, MNC and Listed Companies.





Authorized Signatory

BALWINDER & ASSOCIATES

Cost Accountants

Head Office:
F-125, Phase VIII-B, Indl Area,
Sector 74, Mohali, Punjab – 160 071
(M): +91 98141 68636, +91 92569 75986
e mail: info@costaccountant.in
website: www.costaccountant.in

Branch offices:
New Delhi
Kolkata
Jaipur
Lucknow
Dehradun
Chandigarh

BRIEF PROFILE

- | | | |
|-----|---|--|
| 1. | Name, Category & Regn. No. of the Firm | Balwinder & Associates
Cost Accountants
Regn.No.000201 |
| 2. | Head Office: | F-125, Phase VIII-B, Industrial Area,
Sector 74, Mohali, Punjab – 160 071 |
| 3. | Branch Offices: | New Delhi, Chandigarh, Kolkata, Lucknow, Jaipur, Dehradun |
| 4. | Number of Partners | 7 (Seven), No. of FCMA = 7, No. of ACMA = 0 |
| 5. | Number of Qualified Employees | 5 (Five) |
| 6. | Experience in Cost Audit | Partners Experience: 22 years
Firms Experience: 16 years |
| 7. | List of Major Clients – Central Govt PSU | SJVN Limited
Coal India Limited
NHPC Limited
Bharat Sanchar Nigam Limited, etc. |
| 8. | List of Major Clients – State Govt PSU | Haryana Power Generation Corporation Limited
Uttar Haryana Bijli Vitran Nigam Limited
Dakshin Haryana Bijli Vitran Nigam Limited
Tripura State Electricity Corporation Limited
Himachal Pradesh Power Corporation Limited
Haryana State Industrial and Infrastructure Dev. Corpn. Ltd.
Punjab State Power Corporation Limited
Punjab State Transmission Corporation Limited, etc. |
| 9. | List of MNC Clients | Metso Minerals (India) P.Limited, (Finland Group)
Claas India Private Limited, (Germany Group), etc. |
| 10. | List of Client's Listed Companies, in addition to above | Max India Limited
Winsome Yarns Limited
Orbit Exports Limited
Syschem (India) Limited
JTL Infra Limited
Samrat Forgings Limited
Brooks Laboratories Limited |
| 11. | List of other Major Clients | BSES Rajdhani Power Limited
BSES Yamuna Power Limited
Power Patanjali Ayurved Limited, Haridwar
Patanjali Food & Herbal Park P.Limited, Haridwar etc ... |

For Balwinder & Associates
Cost Accountants

Mukesh Kumar
MUKESH K. KUMAR GUPTA
PARTNER



**S.C. MOHANTY & ASSOCIATES
COST ACCOUNTANTS**

**Plot No-370/1861/2157
Shakti Bhavan
Besides Toyota showroom
At- PATIA , Po- KIIT
Bhubaneswar-751024
TEL (0674)-3165650
CELL : 09437205605
E-mail : mohantysc@gmail.com**

Ref: SCMA/NHPC /CA-2024-25/145/ 2025

Dated-24.06.2025

To

The Director (Finance)
NHPC Limited, NHPC Complex
Sector-33, Faridabad
Haryana- 121003

Dear Sir,

"M/S S.C.Mohanty & Associates, Cost Accountants is engaged in practice as a firm of Cost Accountants since 01-06-2002 and is having seven partners in whole time practice with head office located at Bhubaneswar and branches at New Delhi, Raipur, Kolkata, Greater Noida, Thane (Maharashtra) and Visakhapatnam.

The senior partner of the Firm CMA CS (Dr) Suresh Chandra Mohanty, FCMA is having more than 47 Years of experience in corporate sector and in Practice. The other Six partners who are FCMA are in whole time practice are having 22- 47 years of experience in service and practice.

The Firm has 23 years of vast experience in the field of audit of Cost Accounting Records of Central PSU's, State PSU's and Private sector companies engaged in the Power, Coal, Steel, Aluminum, Telecommunication activities etc. having multiple locations in the country."

Thanking You,

Yours Faithfully,

For S.C. Mohanty & Associates
Cost Accountants



CMA CS (DR) S.C.Mohanty)
Partner

About Sanjay Gupta & Associates, Cost Accountants

- ☐ One of the leading Costing and Financial Consultancy/Audit Firms in India
- ☐ A Cost Accounting Partnership Firm established in 1998 registered with The Institute of Cost Accountants of India
- ☐ Recognised as a high quality professional services provider
- ☐ Our firm specializes in Cost Audits, Management Audits, Regulatory Audits, Stock Audits, Indirect Taxation, Revenue Assurance Audits, Process Audits, Accounting Separation Audits, Internal Investigations, System Development and providing value addition by playing role of Corporate Advisor to the Management
- ☐ The Firm has 6 partners
- ☐ Practices span Business Consulting, Audits, Assurance and Development of Systems and Processes
- ☐ Clients in Power, Manufacturing, Telecom, Automobile, Oil & Gas, Chemicals and other industries
- ☐ Team members comprising of Cost Accountants, MBA's, CA, CS, IT Specialists, Engineers
- ☐ Have Offices at Delhi, Gurgaon, Mumbai and Bangalore
- ☐ Website : www.sgaindia.in

K.B. Saxena & Associates

Cost Accountants (FRN: 000313) | Peer Reviewed Firm (Certificate No. 015/2024-25)

Registered Office: 10-287, Near Gautam Buddha Park, Munshi Puliya, Indira Nagar,
Lucknow – 226016

Branches: Delhi-NCR, Rajasthan, Maharashtra, Madhya Pradesh, Jharkhand, Assam, J&K,
Chandigarh, Karnataka, Harayana

Email: kbsaxena_associates@rediffmail.com | Phone: 9335223464

About Us

Established in 2001, K.B. Saxena & Associates is a Peer Reviewed Cost Accountancy Firm registered with the Institute of Cost Accountants of India. With a presence across India and a team of 9 Partners, our firm offers specialized services in Cost Audit, Internal & Revenue Audits, Cost Record Maintenance, Strategic Advisory, and Valuation. We are known for combining technical expertise with industry experience to deliver high-quality, customized solutions.

Mission

To promote accountability, transparency, and good governance through independent, professional, and quality-focused auditing and consultancy services.

Vision

To be acknowledged as a benchmark firm in the field of cost and management accountancy, recognized for independent, timely, and credible reporting across public and private sectors.

Core Services

- Cost Audit & Cost Record Maintenance
- Internal & Operational Audit
- Costing System Design & Product Pricing
- Management & Revenue Audits
- Business & Taxation Advisory
- Inventory & Asset Valuation
- Financial Viability Reporting
- Insolvency & Regulatory Consulting
- Outsourcing and Compliance Support

Industry Experience

We have served 100+ clients across industries such as Power, Mining, Infrastructure, Pharmaceuticals, Education, Telecom, Manufacturing, and Government PSUs.

Select Clients: NHPC, BSNL, UPPCL, NCL, Green Gas, ALIMCO, CP Milk & Foods, BHEL, UPRNN, NTPC JV, and more.

Leadership

Managing Partner: CMA Hemendra Soni (FCMA, MBA, DISSA)

18+ years' experience in Strategic Costing, Regulatory Audits, and Tariff Advisory. Author, Trainer, and Former Council Member – ICAI Lucknow.

Team Strength

- 10 Partners (including Ex-Govt. & PSU Officials)
- 4 Associates
- 20+ Semi-qualified Staff
- SAP-acquainted Audit Team
- Fully Computerized Processes

"Partnering in Nation Building through Professional Excellence"

RAMANATH IYER & CO, Cost Accountants- Brief Profile

RAMANATH IYER & CO.(RNI) is a leading firm of Cost Accountants operating out of New Delhi since 1978. It was established by Late Shri A.R. Ramanathan, a Fellow Member of the both the Institute of Cost Accountants of India and the Institute of Company Secretaries of India , author of many books on management accounting & cost audit and one of the first members of the erstwhile Company Law Board and Central Regulatory Commission.

RNI's expertise is in the areas of Cost Audit (both Statutory as well as Voluntary) & Cost and Management Accounting. We have been serving various industries both in the manufacturing as well as service sector and belonging to the Private as well as public sector, across India in these areas. Our team comprises of five partners (All Fellow members of the Institute of Cost Accountants of India (ICMAI), expert associates, and a team of 20 cost executives who possess the necessary knowledge, experience & expertise to serve our clients across various industries. We have obtained the peer review certificate in March 2025 from the Peer Review Board of ICMAI. Our Senior partner serves on the board of various committees of the Management accounting bodies both in India & abroad.

ORGANISATION PROFILE

1. Name of the Firm: **NIRAN & CO., Cost Accountants**
2. Date of Establishment: **23rd December 1993**
3. Partners:

SL NO.	Name	Year of Passing	Qualification	Experience
01.	CMA Niranjan Mishra	1993	MCOM, LLB, FCMA, FIISLA, DISSA, DFA	31 Years in exposure in Cost Audit, Internal Audit, Tax Consultancy, Management Consultancy, Insurance Surveyor and Valuation.
02.	CMA Prasanna Kumar Patra	1998	FCMA	22 Years exposure in Cost Audit and Management Consultancy.
03.	CMA Bishnu Prasad Behera	2006	FCMA	3 Years job exposure in Manufacturing Industry & 15 Years exposure in audit and Management Consultancy.
04.	CMA Kiran Behari Swain	1986	FCMA	Retd. Head of Finance (Audit)- Paradeep Phosphates Limited. (Working Since June-1987 to January-2011) and 14 years exposure in Internal Audit and Management Consultancy.
05.	CMA Prafulla Kumar Nayak	1990	FCMA	Retd. Head of Finance - Fertilizer Corporation of India and 22 years exposure in Audit and Management Consultancy.
06.	CMA Prasanta Kumar Roy	1980	FCMA	Retd. General Manager Finance - Mahanadi Coal Fields Limited and 10 years exposure in Audit and Management Consultancy.
07.	CMA Debadatta Swain	2012	ACMA	10 years exposure in Cost Audit and Management Consultancy.
08.	CMA Manoranjan Parida	2018	BCOM (H), FCMA, IISLA, DISSA	6 Years in exposure in Cost Audit, Internal Audit, Tax Consultancy and Management Consultancy.
09.	CMA Narendra Kumar Srivastava	1996	MCOM, FCMA, DISSA	Retd. Sr. Manager Finance, Damodar Valley Corporation Limited (33 year of service) and 5 years of exposure in the field of practice.
10.	CMA Jacky Singh	2016	MCOM, FCMA	8 Years in exposure in Cost Audit, Internal Audit, Tax Consultancy and Management Consultancy.
11.	CMA Chittaranjan Saikia	2016	BCOM, FCMA	8 Years in exposure in Cost Audit, Internal Audit, Tax Consultancy and Management Consultancy.



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4. Human Resource:

Qualified Associates	Semi Qualified Assistants	Experienced Commerce Graduates
5	8	10

5. Offices Address:

Head Office	Branch Office
ESEN Den, 475, Aiginia, Asiana Plaza Entry, Khandagiri, Bhubaneswar-751 019, Odisha.	<ol style="list-style-type: none"> 1. Alatri, Panikoili, Jajpur-755 043, Odisha. 2. Mohitkali Apartment, Block-A, Flat- 2D, 161, Sabarna Para Road, West Bengal- 700008 3. Plot No. D-16, Bhawna Nagar, Khamardih, Raipur, Chattisgarh – 492007. 4. Palace Compound (west), Indira Pally No.1, C/o. Dr. Ajit Kumar Das, Agartala, Tripura -799001. 5. Flat No. C-1C, Green Garden Apartment, Hatia , Ranchi, Jharkhand-834003. 6. Nima Colony, Near Hanuman Mandir, Kulti, Barakar Barddhaman, West Bengal- 713324. 7. 147, NH-37, Near Namghar Sigia Pathar Chuk, Singia, Samagun Nagaon, Assam 782140.

6. PAN: AAEFN5628D

7. GST Registration No : 21AAEFN5628D1ZP

8. BANK DETAILS:

Account Number	148011100000502	33812113666
Name & Address	UNION BANK OF INDIA(UBI) Khandagiri, Bhubaneswar-751 019	STATE BANK OF INDIA (SBI) Forest Park, Bhubaneswar-751 009
IFSC	UBIN0814806	SBIN0006606

9. Tele- Communication: Phone: ++91-674-2472770 (O)

++91-674-2472771 (O)

Cell Phone: 98610-42655

94370-65173

94319-19784

96585-31898

E.Mail: niranjan13060@gmail.com



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10. Cost Audit experience in PSU and other Companies.

10.1: Central / State PSUs

Name of the Organization	Year of Audit	Product/Activity
Bharatiya Rail Bijlee Company LTD	2018-19,2019-20 & 2020-21	Thermal Power generation
National Hydro Power Corporation LTD. (NHPC)	2017-18, 2018-19 ,2019-20 & 2023-24	Hydro Power generation
National Thermal Power Corporation LTD. (NTPC)	2017-18, 2018-19, 2019-20,2020-21 & 2021-22	Thermal Power generation
Tripura State Electricity Corporation Ltd (TSECL)	2014-15,2015-16,2017-18, 2018-19, 2021-22 ,2022-23 & 2023-24	Electricity Generation, Transmission & Distribution
Orissa Hydro Power Corporation Limited, Bhubaneswar (OHPC)	2010-11, 2011-12, 2012-13, 2014-15, 2015-16, 2016-17,2017-18 &2018-19	Hydro electricity generation
Orissa Power Transmission Corporation Limited, Bhubaneswar (OPTCL)	2010-11, 2011-12, 2012-13, 2016-17, 2017-18, 2018-19 & 2019-20	Electricity transmission
Steel Authority of India Limited	2024-25	Steel
NTPC Sail Power Company Limited	2021-22 & 2022-23	Thermal Power generation
North Eastern Electricity Power Corporation Ltd (NEEPCO)	2022-23	Electricity generation
Rashtriya Ispat Nigam Limited (RINL)	2022-23 & 2023-24	Steel
Odisha Coal and Power Limited (OCPL)	2021-22 , 2022-23 & 2023-24	Coal
Western Electricity Supply Company of Orissa Limited (WESCO)	2010-11, 2011-12 & 2012-13	Electricity distribution
Orissa Power Generation Corporation Ltd. (OPGC)	2007-08, 2008-09, 2011-12, 2012-13, 2013-14, 2017-18 2018-19,2019-20 & 2020-21	Thermal electricity generation
North Eastern Electricity Supply Company of Orissa Ltd (NESCO)	2007-08, 2008-09 & 2009-10	Electricity distribution
National Aluminum Company Limited (NALCO)	2003-04, 2004-05, 2005-06, 2006-07 2019-20, 2020-21, 2021-22&2022-23	Alumina and Aluminum products
Grid Corporation of Orissa Limited (GRIDCO), Orissa	2005-06,2006-07,2007-08 & 2011-12	Bulk Supply of Electricity
Bharat Sanchar Nigam Limited (BSNL)	2011-12 & 2012-13	Telecom
Mahanadi Coal Fields Limited (MCL)	2012-13, 2013-14,2014-15 &2015-16	Coal Mines
South Eastern Coal Fields Limited (SECL)	2016-17, 2017-18 & 2018-19	Coal Mines
Central Coal Fields Limited (CCL)	2019-20 ,2022-23 & 2023-24	Coal Mines
Neelachal Ispat Nigam Limited (NINL)	2014-15, 2015-16, 2016-17, 2017-18 & 2018-19	SMS, Pig Iron, Coke etc.
Odisha Construction Corporation Limited (OCC)	2014-15, 2015-16 & 2016-17	Construction of Road, Bridges and other infrastructural projects.
Odisha Mining Corporation Limited (OMC)	2014-15, 2015-16,2016-17, 2017-18, 2018-19, 2021-22 & 2022-23	Mines
Brahmaputra valley Fertilizer Corporation Limited	2015-16	Fertilizers
Meghalaya Power Transmission Corporation Ltd.	2015-16, 2016-17,2020-21,2021-22 & 2022-23	Electricity Transmission



Meghalaya Power Generation Corporation Ltd.	2015-16, 2016-17, 2020-21, 2021-22 & 2022-23	Electricity Generation
Meghalaya Power Distribution Corporation Ltd.	2020-21, 2021-22 & 2022-23	Electricity Distribution
The Odisha state Police Housing & Welfare Corporation Limited	2023-24	Construction
IDCOL Cement Ltd, (Subsidiary of IDC of Orissa Limited) Bargarh, Orissa	1995-96, 1996-97, 1997-98, 1998-99, 1999-00, 2000-01 & 2001-02	Cement
Konark Jute Limited, (Subsidiary of IDC of Orissa Limited) Dhanmandal, Jajpur, Orissa	1994-95, 1997-98, 1998-99, 1999-00 & 2000-01	Jute
ABS Spinning Orissa Ltd, (Subsidiary of IDC of Orissa Limited)	1995-96, 1996-97 & 1997-98	Textile

10.2: Other than Central / State PSUs

Name of the Organization	Year of Audit	Product
ORTEL Communications Limited	2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 & 2020-21	Telecom
Odisha Television Ltd	2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Broadcasting Services
FACOR – Vedanta Limited	2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Steel Alloys
FACOR Power Limited	2011-12, 2012-13, 2013-14 & 2014-15	Thermal electricity generation
Nayagarh Sugar Complex Limited	2011-12, 2012-13 & 2013-14	Sugar
MGM Minerals Limited	2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Steel
Shree Balaji Engicons Pvt.Ltd.	2014-15 & 2015-16	Construction
UMSL	2014-15 & 2015-16	Construction
Misrilal Mines Pvt.Ltd.	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Mines
IDL Explosives Limited	2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Explosives
SMS India Pvt Ltd	2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Other Machineries
Z Estates Pvt Ltd.	2018-19 & 2019-20	Construction
ArcelorMittal India Pvt Ltd.	2021-22 & 2022-23	Iron Ore
Orissa Stevedores Limited	2020-21, 2021-22, 2022-23 & 2023-24	Stevedoring Services
Patnaik Steels and Alloys Private Limited	2022-23	Iron and Steel



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11. Operational Audit/ Internal Audit:

Name of the Organization	Year of Audit	Nature of Audit
National Thermal Power Corporation Ltd	2016-17	Internal Audit
Ferro Scrap Nigam Limited (FSNL)	2022-23	Quarterly Internal Audit
Rites (Subsidiary of Railway)	2016-17	Internal Audit of Bhubaneswar and Raigarh units
Orissa State Civil Supplies Corporation Ltd, Bhubaneswar	1991-92, 1992-93 & 1993-94	Internal Audit
Orissa State Co-operative Handicrafts Corporation Limited, Bhubaneswar	1995-96, 1996-97 & 1997-98	Internal Audit
Orissa state Co-operative Spinning Mills Federation Limited, Bhubaneswar	1998-99 & 1999-00	Internal Audit
Grid Corporation of Orissa Limited, Bhubaneswar	1999-00 & 2000-01	Internal Audit
Orissa Hydro Power Corporation Limited, Bhubaneswar	2000-01	Internal Audit
Orissa Pisciculture Development Corporation Ltd. Bhubaneswar	2006-07, 2007-08, 2008-09 & 2009-10	Internal Audit
Central Electricity supply Utility of Orissa, Bhubaneswar	2006-07, 2007-08, 2009-10, 2010-11, 2011-12, 2013-14, 2015-16, 2016-17, 2017-18, 2018-19 & 2019-20	Stores Audit & Internal Audit of Unit.
TP Central Odisha Distribution Limited (TPCODL)	2020-21	Internal Audit
Orissa Power Transmission corporation Limited, Bhubaneswar	2008-09, 2009-10, 2013-14, 2014-15, 2015-16, 2020-21, 2021-22 & 2022-23	Internal Audit of units & Physical Verification of Fixed Assets & Store Materials
North Electricity Supply Company of Odisha Limited (NESCO), Balasore	2014-15	Internal Audit of units
Western Electricity Supply Utility of Odisha (WESCO)	2015-16, 2016-17, 2017-18, 2018-19, 2019-20 & 2020-21	Internal Audit
Odisha Construction Corporation Limited (OCC)	2018-19, 2019-20 & 2020-21	Internal Audit of Central Workshop Rasulgarh Project
Odisha Thermal Power Corporation LTD	2019-20 & 2020-21	Quarterly Internal Audit
Misrilall Mines Pvt.Ltd.	2019-20	Monthly Internal Audit

12. Development of Cost Accounting Manual & Maintenance of Cost Records:

Name of the Organization	Year of Audit	Nature of Audit
Tripura State Electricity Corporation Ltd	2014-15, 2015-16, 2017-18, 2018-19, 2021-22 & 2022-23	Maintenance of Cost records
Odisha Coal and Power Limited (OCPL)	2020-21, 2021-22 & 2022-23	Development of Cost accounting manual and review of Cost records
Odisha Power Transmission Corporation Ltd (OPTCL)	2020-21	Development of Cost accounting manual
Bharat Sanchar Nigam Limited	2014-15 & 2015-16	Maintenance of Cost records
Odisha Hydro Power Corporation Limited, Bhubaneswar	2021-22	Reviewing & redrafting Cost Accounting System and Cost Manual



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Orissa Hydro Power Corporation Limited, Bhubaneswar	2002-03, 2003-04 & 2004-05	Development of Cost accounting manual and Maintenance of Cost records
Orissa Power Generation Corporation Ltd.	2002-03, 2003-04, 2004-05 & 2021-22	Development of Cost accounting manual and Maintenance of Cost records
Grid Corporation of Orissa Limited (GRIDCO), Orissa	2002-03 & 2003-04	Development of Cost accounting manual and Maintenance of Cost records
TP Western Odisha Distribution Limited (TPWODL)	2021-22 & 2022-23	Maintenance of Cost records
TP Southern Odisha Distribution Limited (TPSODL)	2021-22 & 2022-23	Maintenance of Cost records
TP Central Odisha Distribution Limited (TPCODL)	2020-21, 2021-22 & 2022-23	Maintenance of Cost records
TP Northern Odisha Distribution Limited (TPNODL)	2021-22 & 2022-23	Maintenance of Cost records
Central Electricity Company of Orissa Ltd.	2002-03 & 2003-04	Development of Cost accounting manual and Maintenance of Cost records
Bharat Sanchar Nigam Limited (Odisha Circle)	2003-04, 2004-05, 2005-06, 2006-07, 2007-08 & 2008-09	Maintenance of Cost records
Reliance Energy Ltd. (Distribution segments in Orissa)		Development of Cost Accounting Manual
Western Eastern Electricity Company of Orissa Limited	2005-06 & 2006-07	Maintenance of Cost records
North eastern Electricity Company of Orissa Limited.	2005-06 & 2006-07	Maintenance of Cost records
Southern Eastern Electricity Company of Orissa Limited	2003-04, 2005-06 & 2006-07	Maintenance of Cost records
National Aluminum Company Limited	2006-07	Assisting in finalizing the Cost accounting system manual
Orissa Mining Corporation Ltd.	2011-12, 2012-13, 2013-14 & 2022-23	Development of Cost Accounting Manual & Maintenance of Cost records.
Odisha Mining Corporation Limited	2022-23	Reviewing & redrafting Cost Accounting System and Cost Manual
Orissa Television Limited	2011-12 & 2012-13	Maintenance of Cost records & compliance
Misrilal Mines Pvt.Ltd.	2011-12, 2012-13, 2013-14, 2015-16 & 2016-17	Maintenance of Cost records & compliance
Utkal manufacturing Service Limited (IMFA group of Companies)	2011-12, 2012-13 & 2013-14	Maintenance of Cost records & compliance
Dhamara Port Company Limited	2011-12, 2012-13, 2013-14 & 2014-15	Maintenance of Cost records & compliance
ECP Industries Limited	2011-12, 2012-13 & 2013-14	Maintenance of Cost records & compliance
Mahanadi Coal Fields Limited	2011-12	Maintenance of Cost records & compliance
MGM Steels Limited	2011-12	Maintenance of Cost records & compliance



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Odisha Construction Corporation Limited	2011-12, 2012-13 & 2017-18	Maintenance of Cost records & compliance
Shree Madhav Ispat (P) Ltd;	2011-12	Maintenance of Cost records & compliance
Z Estates Pvt Ltd.	2018-19, 2019-20, 2020-21 & 2021-22	Maintenance of Cost records
Sms India Pvt.Ltd.	2011-12 to 2015-16	Maintenance of Cost records & compliance
Jay Bharat Spices (P) LTD	2011-12	Maintenance of Cost records & compliance

13. Cost Accounting System Study, Data analysis and CAS 4 authentication

Name Of the Organization	Year of Audit	Nature of Audit
National Aluminium Company Limited	2003-04 to 2006-07	CAS 4 for Calcined Alumina
Jindal Stainless Steel Limited	Since 2007-08	CAS 4 for HIGH CARBON FERRO CHROME and Mines Division
Jindal Stainless Steel Limited	2011-12 & 2012-13	CAS 4 for Silico Manganese
Jindal Steel & Power Limited	2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16	CAS4 for Pillet
Jindal Steel & Power Limited	2013-14	CAS 4 for Universal plate and fabricated structure.
Bhusan Steel Limited	2008-09	CAS 4 for Sponge Iron and Steel
Gulf Oil Corporation Limited	Since 2002-03	CAS 4 for Emulsion Matrix
Kargil India Private Limited	2006-07	Acid oil
Vedanta Aluminum Limited (SEZ)	2009-2010 & 2010-11	Anode Butts, Rodded Anode etc.
Vedanta Aluminum Limited	2010-11 & 2011-12 and continuing	Aluminium Slab and Hot Metal
ESSAR Steels Limited, Paradeep	2012-13 to 2017-18	CAS-4 for Pillet
National Thermal Power Corporation Limited (NTPC)	2016-17	CAS 4 and Excise calculation of Hazaribagh, Jharkhand

14. Physical verification

Name of the Organization	Year of Audit	Nature of Audit
Power Grid Corporation of India Ltd. (PGCIL)	2017-18, 2018-19, 2019-20 & 2023-24	Physical Verification of Fixed Assets, Stores & Spares of North Eastern Region & Eastern Region.
North Electricity Supply Company of Odisha Limited (NESCO), Balasore	2016-17, 2017-18, 2018-19, 2019-20, 2020-21 & 2021-22	Physical Verification of Store Materials of Balasore and Jajpur units
National Thermal Power Corporation Limited (NTPC)	2014-15 & 2015-16	Physical Verification Fixed Assets of Sipat & Farakka
National Thermal Power Corporation Limited (NTPC)	2023-24	Physical Verification of Stores & Spares of Jhanor Gandhar Gas Power Project



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Orissa Hydro Power Corporation Limited, Bhubaneswar	2008-09, 2009-10 & 2013-14	Physical verification, valuation & reconciliation of inventory of UIHEP, Khatiguda (one unit) & Burla (one unit)
Orissa Hydro Power Corporation Limited, Bhubaneswar	01.04.96 to 31.03.2008	Preparation of Fixed assets register & Physical verification of assets of Rengali H.E. Project
Mahanadi Coalfields LTD (MCL)	2008-09, 2009-10 & 2011-12	Physical Verification of Fixed Assets of Bharatpur Area, Lingraj Area & Ib-Valley area
Orissa Power Transmission Corporation Limited, Bhubaneswar	2007-08	Physical verification of fixed assets of CWD Division, BBSR (an unit)
Central Electricity supply utility of Orissa, Bhubaneswar	2006-07	Physical verification of material at site of BCDD-1, Bhubaneswar (one unit)
Orissa Pisciculture Development corporation Limited, Bhubaneswar	1998-99 to 2005-06	Physical Assets verification & updating of Fixed Asset Register
Bharat Sanchar Nigam LTD (BSNL)	2000-01	Preparation of Fixed Asset Register of Cuttack Civil Division
Orissa Maritime & Chilka Area Development Corporation LTD	1993-94 to 1997-98	Preparation of Fixed Asset Register
Orissa Tourism Development Corporation Limited, Bhubaneswar	Up to 1993-94	Preparation of Fixed Asset Register
Adani Enterprises Limited (AEL) & Adani Track Management Services Private Limited (ATMSPL)	2021-22	Physical Verification of Fixed Assets with tagging & Stores.

15. Other Audit/ Consultancy

Name Of the Organization	Year of Audit	Nature of Audit
Orissa Hydro Power Corporation Limited, Bhubaneswar	1999-2000	Project Capitalization of Unit-I & Unit-II of Burla Powerhouse
Orissa Power Generation Corporation Limited, Bhubaneswar	1991-92	Store reconciliation & accounting of ITPS
Central Electricity Supply Utility (CESU)	2005 -06 to 2014-15	Receivable Audit of Kendrapada Division
Western Electricity Supply Corporation Limited (Wesco)	2018-19	Escrow Audit
Northern Electricity Supply Corporation Limited (Nesco)	2014-15	Escrow Audit
South Electricity Supply Corporation Limited (Southco)	2016-17 & 2017-18	Escrow Audit
Central Electricity Supply Utility (CESU)	2018-19	Revenue Audit of BCDD-II (April-2018 to September-2018 Quarterly)
Central Electricity Supply Utility (CESU)	2015-16 to 2018-19	Special Financial Audit of SED, Salipur (April-2015 to March-2019)



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Odisha Construction Corporation Limited	2021-22	Special Audit of Puri Group of Projects
Misrilall Mines Pvt.Ltd.	2018-19	Physical verification of store & Fixed asset & preparation of Inventory policy.
Odisha Mining Corporation Limited	2022-23	Feasibility study of Bangur Chromite Mine
National Aluminium Company Limited	2022-23	Special assignment for cost reduction and profit maximization
Adani Enterprises Limited (AEL)	2023-24	Documentation
Masakani Paradeep Road Vikas Limited	2023-24	Finance & Accounts

Other Areas (Specialization)

- *IRDA accredited Insurance Surveyor and Loss Assessor*
- *CBDT Approved Valuer.*
- *Income Tax Consultants for a number of Real estate Companies, Traders and SSI units.*
- *Project proposal validation for branches of some nationalized banks.*
- *Diploma in Information System and Security Audit, Diploma in Forensic Audit and Internal Audit*
- *MCA approved CFC.*
- *GST AUDIT.*

Stock Audit

Empaneled as Stock Auditor of State Bank of India, Union Bank of India, Indian Overseas Bank and Punjab National Bank.

For NIRAN & CO.

Cost Accountants

Firm Registration no-000113



CMA. Manoranjan Parida
Partner.

Membership No: M/47100



BRIEF PROFILE OF THE FIRM

- 1 Name of the Firm :- **DGM & Associates , Cost Accountants**
- 2 ICWAI Registration Number of the Firm :- **000038**
(Date of Regn- 19.05.1993)
- 3 GST Registration No. **19AACFD2448R1ZX**
- 4 Contact details :- **Head Office :-**
64, B.B.Ganguly Street (2nd Floor)
Kolkata - 700012 , dgmasso@yahoo.com

5. Details of the Partners (full time)

a.	Name of the full-time Partners	Somnath Mukherjee	Biswanath Das	Rana Ghosh	Tushar Das	Tapas R. Bandyopadhyay
b.	Membership Nos.	M/ 5343	M/ 10223	M/ 9356	M/ 9463	M/11576
c.	Qualification	F.C.M.A	F.C.M.A	F.C.M.A	F.C.M.A	A.C.M.A

6. Experience of **Statutory Cost Audit** in **PSUs & Others**(Company's Turnover is above **Rs 1000 Crores**) carried out during **last 10 years**

<i>Companies / Organizations</i>	Industry / Sector	Activities
1. GAIL (India) Limited , Pata Unit	Petroleum	Cost Audit
2. Indian Oil Corporation Ltd Digboi & Guwahati Refineries, Lubricant Oil unit, Explosive unit	Petroleum	Cost Audit
3. Veedol Corporation Ltd (All units)	Petroleum	Cost Audit
4. NHPC Ltd (Govt. of India Undertaking) - Rangit Teesta -V, Loktak , TLDP-III, TLDP -IV P.S	Electricity	Cost Audit
5. West Bengal State Electricity Distribution Co.Ltd., All units	Electricity	Cost Audit
6. CMPDI (A Subsidiary of Coal India undertaking)	Coal	Cost Audit
7. Texmaco Rail & Engg. Ltd	Railway Rolling Stock & Structural	Cost Audit
8. NTPC Ltd - 5 units - From 2017-18	Electricity	Cost Audit
9. West Bengal State Electricity Transmission Co.Ltd	Electricity	Cost Audit
10. Braithwaite Co. Ltd.(Ministry of Railways undertaking	Railway Rolling Stock & Structural	Cost Audit
11. Durgapur Project Ltd.	Electricity	Cost Audit
12. Meghalaya Power Distribution Corpn. Ltd.	Electricity	Cost Audit
