



PBA INFRASTRUCTURE LTD.

ISO 9001 : 2000
ISO 14001:2004
ISO 18001:2007

PBA: SE: 2021

25th August, 2021

To,
Manager,
National Stock Exchange of India Ltd.,
Exchange Plaza, Plot No. C/1
G-Block, Bandra Kurla Complex
Bandra – East, Mumbai- 400051.

Sub: Brief Profile of Internal Auditor and Details as per Annexure A of SEBI Circular CIR/CFD/CMD1/114/2019, dated October 18, 2019 w.r.t Resignation of Statutory Auditors.

Ref: PBA Infrastructure Limited / Scrip Code: 532676, ISIN: INE160H01019

Dear Sir / Madam,

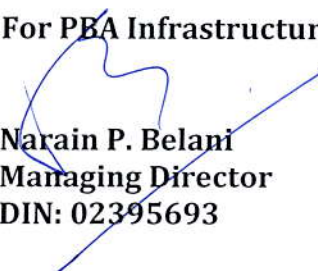
With reference to your email dated 25.08.2021 regarding require brief profile of Internal Auditor and Detail as per Annexure A of SEBI Circular CIR/CFD/CMD1/114/2019, dated October 18, 2019 w.r.t Resignation of Statutory Auditors.

Please find attached herewith Brief Profile of Internal Auditor and Annexure A of SEBI Circular CIR/CFD/CMD1/114/2019, dated October 18, 2019 w.r.t Resignation of Statutory Auditors.

Hope the above clarification is suffice as desired by you. Further, we are ready to provide you additional information/clarification if any required.

Yours faithfully,

For PBA Infrastructure Ltd


Narain P. Belani
Managing Director
DIN: 02395693



Encl: Brief Profile of Internal Auditor and Annexure A of SEBI Circular CIR/CFD/CMD1/114/2019, dated October 18, 2019 w.r.t Resignation of Statutory Auditors

FIRM PROFILE

NAME	: M/s. A.V. KHAPRE & CO.
ADDRESS	: Flat No. 102, Mahalaxmi Apartments, Behind Purushottam Super Bazar, New Sneh Nagar, Nagpur- 440015
STATUS	: PROPRIETOR
ICAI FRIM REGISTRATION NO.	: 154628W
MEMBERSHIP NO.	: 147823
DATE OF ESTABLISHMENT	: 09.12.2020 (COP holding date is 24 th April 2012)
NAMES & QUALIFICATION OF PROPRIETOR	: CA. ANIKET KHAPRE, B. Com, FCA
OFFICE STAFF	: 2 PAID STAFF
CONTACT DETAILS	: Email: caaniketkhapre@gmail.com Mobile Number: CA. ANIKET V. KHAPRE: 99232-46390

PROFESSIONAL EXPERIENCE OF THE PROPRIETOR

BANK AUDIT EXPERIENCE

STATUTORY AUDIT : Carried out statutory audit, **on assignment basis** from senior firms of Chartered Accountants **and also as partner in Firm:**

As a Partner In FIRM: -

1. Corporation Bank (2018-19,2019-20)
2. UCO Bank for the year (2016-17)

On Assignments with Senior Firm

1. Central Statutory Audit of State Bank Of Mysore different Branches.

2. Central Statutory Audit of Shikshak Sahakari Bank Limited, Nagpur. (2013, 2014, 2015, 2019).
3. Central Statutory Audit of Akola Urban Co-Operative Bank, Akola (2013, 2014).
4. Statutory Audit of Kanpur office of the Reserve Bank of India (2013)
5. Central Statutory Audit of Yavatmal Urban Co-Operative Bank Limited, Yavatmal. (2017).

CONCURRENT AUDIT

: Carried out statutory audit, **on assignment basis** from senior firms of Chartered Accountants **and also as partner in Firm:**

As a Partner In FIRM: -

1. Nagpur Nagarik Sahakari Bank Ltd.- Durg Branch, Service Branch, Chhindwada Branch, Hinganghat Branch (2018-19, 2019-20, 2020-21).
2. Vidarbha Kokan Gramin Bank, Various Branches (2018-19, 2020-21).
3. Yavatmal Urban Cooperative Bank Ltd. (2019-20)

On Assignments with Senior Firm

1. Bank of India, Mahal branch, Nagpur. (01.01.2012 to 31.12.2015)
2. Central Bank of India, Main branch, Nagpur. (01.01.2012 to 31.12.2013)

SPECIAL INVESTIGATION AUDIT

: Carried out special investigation audit, **on assignment basis** from senior firms of Chartered Accountants of:

1. Akola Urban Co-operative Bank Ltd.

REVENUE AUDIT

: Carried out revenue Audit of

As a Partner In FIRM: -

1. Central Bank of India Various Branch (2019-20, 2017-18).

Internal Audit Experience

: Carried out internal audit of:

a) Central India Medical Trust, Nagpur

Statutory Audit under Companies Act

: Conducted statutory audit of private limited companies in Nagpur adhering to all the statutory requirements of reporting as well as facilitating companies to adhere to legal requirements in respect of statutory audit.

Audit under Income Tax Act, 1961:

1. Tax audit under section 44AB – of different small and medium enterprises across different sectors.

2. Audit of trusts – audit of public trusts in Nagpur.

PLACE: NAGPUR
DATE: 30.06.2021

CA. ANIKET KHAPRE
(PROPRITOR)

Annexure-A

Format of Information to be obtained from the Statutory Auditor of the company:

1. Name of the listed entity/ material subsidiary:	PBA Infrastructure Limited
2. Details of the statutory auditor:	
a. Name:	R V Luharuka & Co LLP
b. Address:	138-B, Jolly Maker Chamber-II, 13th floor, 225, Nariman point, Mumbai-400021
c. Phone number:	022 22820359
d. Email:	npfl123@gmail.com
3. Details of association with the listed entity/ material subsidiary:	
a. Date on which the statutory auditor was appointed:	29th September, 2017
b. Date on which the term of the statutory auditor was scheduled to expire:	Conclusion of the AGM to be held in the year 2022
c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Audit Report for the Year Ended 31st March, 2021 and Unaudited Financial Results for the Quarter Ended 30th June, 2021, Dated 25th June, 2021 and 13th August, 2021 respectively.
4. Detailed reasons for resignation:	Considering the proposed audit fees is not Commensurate with the time and efforts involved in carrying out the audit, we would not be in a position to continue as statutory auditors of the Company.
5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not applicable

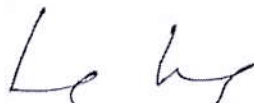


6. In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable
<p>a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.</p> <p>b. Whether the lack of information would have significant impact on the financial statements/results.</p> <p>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)</p> <p>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</p>	
7. Any other facts relevant to the resignation:	None

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

For R V Luharuka & Co LLP
Chartered Accountants
FRN No. 105662W / W100174



Ramesh Luharuka

Partner

Membership No: 031765



Date: 14th August 2021

Place: Mumbai