

Post event report on 'Orientation programme on Corporate Governance' held on 12 March 2021



**ORIENTATION
PROGRAMME ON
'CORPORATE GOVERNANCE
UNDER THE COMPANIES ACT, 2013 &
SEBI (LODR) 2015'**

FRIDAY | 12 MARCH | 2021 10:00 A.M. to 5:00 P.M.
Through **ONLINE** Mode 

<u>Organized by</u>	<u>Supported by</u>	<u>Knowledge Partner</u>
 School of Management Sciences (SoMS) Tezpur University	 National Foundation for Corporate Governance	 The Institute of Cost Accountants of India Board of Advanced Studies & Research

**4 CEP Hours
for CMA Members** Registration link <https://icmai.in/icmai/Webint-Studies.php>
YouTube link <https://youtu.be/UFVQStNqoMY>

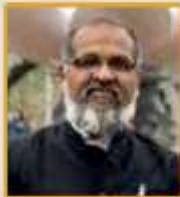
Behind every successful business decision, there is always a **CMA**

List of speakers

ORIENTATION PROGRAMME ON 'CORPORATE GOVERNANCE UNDER THE COMPANIES ACT, 2013 & SEBI (LODR) 2015'

FRIDAY, 12 MARCH, 2021 | 10:00 A.M. to 5:00 P.M.

Speakers



Dr. M Ariz Ahammed, IAS
Principal Secretary, Public Enterprises Department
Government of Assam



Prof. Vinod Kumar Jain
Vice Chancellor
Tezpur University



Dr. Ramesh Kumar
Registrar of Companies (ROC) Guwahati
with Additional Charge of OI, Guwahati



CMA Biswarup Basu
President
The Institute of Cost Accountants of India



CMA P. Raju Iyer
Vice President
The Institute of Cost Accountants of India



CMA Balwinder Singh
Immediate Past President
The Institute of Cost Accountants of India



Shri B. Paul Muktiach
Chairman and Managing Director
NEDFI



CMA B B Goyal
Former Additional Chief Adviser (Cost)
Ministry of Finance, Government of India



CMA Chittaranjan Chattopadhyay
Chairman, BPSI & Indirect Taxation Committee
The Institute of Cost Accountants of India



CMA Debasish Mitra
Chairman, Bo-ASR and MI Committee
The Institute of Cost Accountants of India



Prof. Subhrangshu S Sarkar
Professor
Department of Business Administration
Tezpur University



Shri Vijay Kapur
Former Director, Board of Studies
The Institute of Chartered Accountants of India and
Member, Board of Studies, Dept of Commerce
Tezpur University



Shri Raj Kumar More
Director, Tonsa Machines Limited and
Representative of Federation of Industry &
Commerce of North Eastern Region (FINER)



Prof. Papori Baruah
Dean, School of Management Sciences
Tezpur University



Prof. Chandan Goswami
HoD
Department of Business Administration
Tezpur University



CMA (Dr.) D. P. Nandy
Sr. Director
The Institute of
Cost Accountants of India



CMA Rana Bose
Chairman, Guwahati Chapter of
The Institute of
Cost Accountants of India



CS Biman Debnath
Vice Chairman
EIRC of
The Institute of Company Secretaries of India (ICSI)



CS Anantava Banerjee
Visiting Faculty
Tezpur University



CMA (Dr.) B B Mishra
Finance Officer
Tezpur University

**4 CEP Hours
for CMA Members**

YouTube link

<https://youtu.be/UFVQStNqoMY>

Behind every successful business decision, there is always a CMA

The Session plan

Supported by



**SCHOOL OF MANAGEMENT SCIENCES
TEZPUR UNIVERSITY**
Organiser



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
Knowledge Partner

**ORIENTATION PROGRAMME ON 'CORPORATE GOVERNANCE
UNDER THE COMPANIES ACT, 2013 & SEBI (LODR) 2015'**

FRIDAY 12 MARCH 2021

ONLINE THROUGH GOOGLE MEET AND YOUTUBE

10.00 am to 11.30 am Inaugural Session	Theme: Government Policy on Corporate Boards – The North East has many state level enterprises. The state level enterprises have their unique Board structure. The session will focus on seeing the defined State Government policy on corporate governance for such enterprises.
10.00 am to 10.10 am	Prof. Vinod Kumar Jain , Vice Chancellor, Tezpur University
10.10 am to 10.20 am	Briefing about National Foundation for Corporate Governance (NFCG), A video clip of NFCG to be shown
10.20 am to 10.30 am	CMA Biswarup Basu , President, The Institute of Cost Accountants of India (ICAI)
10.30 am to 10.40 am	CMA P Raju Iyer , Vice President, The Institute of Cost Accountants of India (ICAI)
10.40 am to 10.50 am	CMA Balwinder Singh , Immediate Past President, The Institute of Cost Accountants of India (ICAI)
10.40 am to 11.00 am	Shri Raj Kumar More , Director, Torsa Machines Limited and Representative of Federation of Industry & Commerce of North Eastern Region (FINER)
11.00 am to 11.10 am	Shri B. Paul Muktieh , Chairman and Managing Director, North Eastern Development Finance Corporation Limited (NEDFi)
11.10 am to 11.30 am	Dr. M Ariz Ahammed , IAS, Principal Secretary, Public Enterprises Department, Government of Assam
11.30 am to 11.45 am	Tea Break
11.45 am to 12.30 pm First Technical Session	Theme: Corporate Governance and boards – discussion will be on like Board Evaluation, Risk Management, Directors Liability Insurance, the Board committees etc. Overall, the session will focus on the structure of a Board in both Listed and unlisted companies and the roles and functions of various committees required to be constituted under the Companies Act, 2013 and SEBI (LODR), 2015.

	<ol style="list-style-type: none"> 1. Prof Papori Baruah, Dean, School of Management Sciences, Tezpur University (introduction to the theme) 2. Shri Vijay Kapur, former Director, Board of Studies, The Institute of Chartered Accountants of India and Member, Board of Post-Graduate Studies, Department of Commerce, Tezpur University.
12.30 pm to 01.15 p.m. Second Technical Session	<p>Theme : Financial Literacy for boards – A very crucial factor of governance is the understanding on financial facts. The Board members and the senior management must be aware of certain norms that ensure proper governance.</p> <p>Further with the collapse of entities like IL&FS it is most important to understand financial irregularities at least to the extent of raising red flags.</p> <p>Overall, this session will aim at educating the participants on some aspects of financial management which have a deep impact on the governance of the entity.</p> <ol style="list-style-type: none"> 1. Prof. Chandan Goswami, Head, Dept of Business Administration, Tezpur University 2. CMA B B Goyal, Former Additional Chief Adviser, Ministry of Finance, Government of India
1.15 pm to 2.15 pm	Lunch Break
2.15 pm to 3.00 pm Third Technical session	<p>Responsibilities and expectations of members – This session will discuss about the roles and expectation of the members of an entity. Here it may be mentioned that PSUs have departments or representatives of the Government as members.</p> <p>They have some unique set of priorities unlike the retail or institutional shareholders. Overall, the session will discuss how these shareholders fulfil their roles and responsibilities and bring about a change in the corporate governance regime.</p> <ol style="list-style-type: none"> 1. CMA Debasish Mitra, Chairman, Board of Advanced Studies & Research and Members in Industry Committee, The Institute of Cost Accountants of India 2. CMA Dr. D.P. Nandy, Sr. Director, The Institute of Cost Accountants of India
3.00 pm to 3.45 pm Fourth Technical session	<p>Risk Management and whistle blower policy – The role of a whistle blower has gained prominence over the past years and many incidents of victimizations or otherwise has been seen. Therefore, it is most important that the concept and its utility be well understood. The session will focus on the whistle blower mechanism.</p> <ol style="list-style-type: none"> 1. CMA Chittaranjan Chattopadhyay, Chairman, Banking, Financial Services & Insurance Committee and Indirect Taxation, ICAI 2. CS Amitava Banerjee, Visiting Faculty, Tezpur University

3.45 pm to 4.30 pm	Insights as a 'Regulator and the changing scenario on Corporate Governance' <ol style="list-style-type: none"> 1. Dr. Ramesh Kumar, Registrar of Companies, Guwahati with additional charge of OL, Guwahati 2. CS Biman Debnath, Vice Chairman, EIRC of The Institute of Company Secretaries of India (ICSI)
4.30 pm to 4.45 pm Summary Session	Summary Session – This session will highlight the important issues discussed by the speakers in the respective sessions to carry it forward for further discussions at a later stage <ol style="list-style-type: none"> 1. Prof. Subhrangshu S Sarkar, Professor, Department of Business Administration, Tezpur University
4.45 pm to 5.00 pm Valedictory session	<ol style="list-style-type: none"> 1. CMA Rana Bose, Chairman, Guwahati Chapter of the The Institute of Cost Accountants of India 2. CMA Dr. B B Mishra, Finance Officer, Tezpur University

Event Flyer

ORIENTATION PROGRAMME ON 'CORPORATE GOVERNANCE UNDER THE COMPANIES ACT, 2013 & SEBI (LODR) 2015'

ORGANIZED BY



School of Management Sciences (SoMS), Tezpur University

SUPPORTED BY



NFCG National Foundation for Corporate Governance
FRIDAY 12 MARCH 2021
THROUGH ONLINE MODE

KNOWLEDGE PARTNER



4 CEP HOURS FOR THE MEMBERS OF THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Speakers

Dr. M Ariz Ahammed , IAS, Principal Secretary, Public Enterprises Department, Government of Assam	Dr. Ramesh Kumar , Registrar of Companies (ROC) Guwahati with additional charge of OL, Guwahati	Prof. Vinod Kumar Jain , Vice Chancellor, Tezpur University	Prof. Papori Baruah , Dean, School of Management Sciences, Tezpur University
CMA Biswarup Basu , President, The Institute of Cost Accountants of India (ICAI)	CMA B B Goyal , Former Additional Chief Adviser, Ministry of Finance, Government of India	CMA Dr. D.P. Nandy , Sr. Director, The Institute of Cost Accountants of India (ICAI)	Shri Raj Kumar More , Director, Torsa Machines Limited and Representative of Federation of Industry & Commerce of North Eastern Region (FINER)
CMA P.Raju Iyer , Vice President, The Institute of Cost Accountants of India (ICAI)	CMA Chittanjan Chattopadhyay , Chairman, Banking, Financial Services & Insurance Committee and Indirect Taxation, The Institute of Cost Accountants of India (ICAI)	CS Biman Debnath , Vice Chairman, EIRC of The Institute of Company Secretaries of India (ICSI)	Prof. Chandan Goswami , HoD, Department of Business Administration, Tezpur University Prof. Subhrangshu S Sarkar , Professor, Department of Business Administration, Tezpur University Dr. Biren Das , Registrar, Tezpur University
Shri B. Paul Muktiel , Chairman and Managing Director, North Eastern Development Finance Corporation Limited (NEDFI)	CMA Debasish Mitra , Chairman, Board of Advanced Studies & Research and Members in Industry Committee, The Institute of Cost Accountants of India (ICAI)	Shri Vijay Kapur , former Director, Board of Studies, The Institute of Chartered Accountants of India and Member, Board of Studies, Dept of Commerce, Tezpur University	CS Amitava Banerjee , Visiting Faculty, Tezpur University (A Video Clip on NFCG and its activities will be shown at the Inaugural Session)

For joining, please fill in the form <https://forms.gle/82GQF9Paiva6Hasf8>

Session wise proceedings

An orientation programme on 'Corporate Governance under the Companies Act, 2013 & SEBI (LODR) 2015' was held on the 12th of March 2021.

Through a series of collective sessions, The School of Management Sciences, Tezpur University, in a partnership as a knowledge partner with The Institute of Cost Accountants of India (ICAI) organised the programme through the online platforms Google Meet and YouTube. The programme was primarily directed towards educating people about the nitty gritty of 'Corporate Governance. The programme highlighted the real-life implications of the topic and how it impacted corporations and stakeholders.

The programme started at 10.00 am with Prof. Subhrangshu Sekhar Sarkar, Professor, Department of Business Administration, Tezpur University introducing the esteemed dignitaries to the audience who connected virtually. The dignitaries of the event were Prof. Vinod Kumar Jain, VC, Tezpur University, CMA Biswarup Basu, President, ICAI; CMA Balwinder Singh, Immediate Past President ICAI; Shri Raj Kumar More, Director, Torsa Machines Ltd and Representative of Federation of Industry & Commerce of North Eastern region (FINER); Shri B. Paul Muktieh, Chairman and MD, NEDFi; Dr. M Ariz Ahammed, IAS, Principal Secretary, Public Enterprises Department; Prof. Papori Baruah, Dean, School of Management Sciences, Tezpur University; Shri Vijay Kapur, Former Director, Board of Studies, The Institute of Chartered Accountants of India and Members, Board of Post Graduate Studies, Department of Commerce, Tezpur University; Prof. Chandan Goswami, Head, Department of Business Administration, Tezpur University; CMA BB Goyal, Former Additional Chief Advisor, Ministry of Finance, Govt of India; CMA Debasish Mitra, Chairman, Board of Advanced Studies & Research and Members in Industry Committee, ICAI; CMA Dr D.P. Nandy, Sr. Director, The ICAI; CMA Chittaranjan Chattopadhyay, Chairman, Banking, Financial Service & Insurance Committee and Indirect Taxation, ICAI; CS Amitava Banerjee, Visiting Faculty, Tezpur University; CS Biman Debnath, Vice Chairman, EIRC of the ICSI; Dr. Ramesh Kumar, Registrar of Companies, Guwahati

Inaugural Session

The inaugural session was based on the theme of understanding the Government policies on corporate governance, for the state enterprises in North East and the variations in their Board structures.

Prof. Vinod Kumar Jain, VC, Tezpur University provided the participants with a brief background about the inception and importance of Corporate Governance in India. He quoted, ***“Corporate Governance is not specific to corporate entities but also education”***. He emphasised that Corporate Governance was not only limited to corporations but also educational institutes and that organizations involved in imparting education, be it private or public academic institutes, should follow a very rigorous Governance policy to sustain and grow.



Prof. Vinod Kumar Jain, VC, Tezpur University delivering his speech

Post Prof. V.K. Jain’s introductory speech, a video clip by **National Foundation on Corporate Governance** was played for the audience to view. The video stressed on aligning with global ethos, good governance and building trust with stakeholders. It informed the participant about the composition of the members of NFCG and how over the years NFCG had contributed through more than 40 studies and numerous events in shaping the Corporate Governance ecosystem in India.



Video clip on National Foundation for Corporate Governance being played

CMA Biswarup Basu, President, ICAI stated that he was pleased that such a programme was being organised and thanked everyone for organising and participating in the event. He emphasized that in today's present day and age, it has become crucial to know about corporate governance.



CMA Biswarup Basu, President, ICAI sharing his views

CMA Balwinder Singh, Immediate Past President ICAI commented that Corporate Governance is a system by which the companies are controlled. According to him, the key ingredients to a good Corporate Governance are Transparency, Accountability, and Independence.



CMA Balwinder Singh, Immediate Past President ICAI sharing his views

Shri Raj Kumar More, Director, Torsa Machines Ltd and Representative of Federation of Industry & Commerce of North Eastern region (FINER) believed that Corporate Governance should be followed by all companies irrespective of size and by following a strong Corporate Governance policy, an organization can create wealth and value for the company as well as various stakeholders.



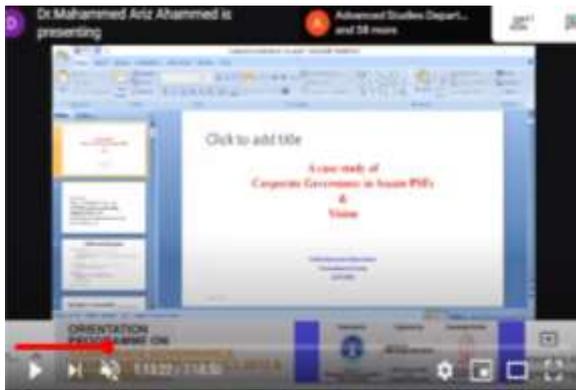
Shri Raj Kumar More, Director, Torsa Machines Ltd and Representative of Federation of Industry & Commerce of North Eastern region (FINER) making his presentation

Shri B. Paul Muktieh, Chairman and MD, NEDFi talked about how previously there were not very specific guidelines for Corporate Governance, and after a point of time, people started to realise the need for such specific guidelines. He also talked about how it was extremely important to have unbiased Independent Directors in the Board to tackle the issue of corporate crisis. He suggested the best way to do it was to have people who were nominees from the government and that having adequate experience and education should be one of the key criteria when it comes to appointing Independent Directors.



Shri B. Paul Muktieh, Chairman and MD, NEDFi sharing his views

Dr. M Ariz Ahammed, IAS, Principal Secretary, Public Enterprises Department provided the participants with an insight into the Public Sector Enterprises in Assam. A total of forty Public Sector Enterprises have been established in Assam and Government has invested more than eleven thousand Crores in such PSEs. He stated that Good Corporate Governance simply meant doing Good Business. To strengthen Corporate Governance in the state, he commented that the Public Enterprises Department has taken up a target of Updating of all pending Compliances in State Level Enterprise in Assam for the year 2021-22.



Dr. M Ariz Ahammed, IAS, Principal Secretary, Public Enterprises Department making his presentation

First Technical Session

The first technical session was based on the theme of '**Corporate Governance and Board**'. It covered the aspects of how a Board is structured for both listed and unlisted companies, and the roles and functions of various committees required to be constituted under the Companies Act, 2013, and SEBI (LODR), 2015.

Prof. Papori Baruah, Dean, School of Management Sciences, Tezpur University stated that the Corporate Governance landscape has been changing the world ever since. Various irregularities and scams have often put certain boards under fire, and the board plays a vital role in Corporate Governance of companies.

Shri Vijay Kapur, Former Director, Board of Studies, The Institute of Chartered Accountants of India and Members, Board of Post Graduate Studies, Department of Commerce, Tezpur University put forward his opinion regarding the use of Corporate Governance and the factors that are essential to have a potentially strong Board. He stated that the Companies Act, 2013 proved to be a major changemaker when considering Corporate Governance. The Companies Act, 2013 saw a reduction in the number of sections to simplify the processes and reduce complications associated with the previous Act. One of the reasons why the Government had amended the Act was due to the rising scams such as the Satyam scam which happened because of the exploitations of the loopholes in the policies. He emphasised that the Directors should act in the best interest of the company while taking into considerations their employees, shareholders, stakeholders and the community. His take on Independent Directors was that they are the '**cheerleaders**' of the company. An Independent Director should be a person of integrity and must have relevant experience in the concerned field. He talked about the Framework of Integrity which,

according to him exceeds professional competency. Integrity and Independence are the cornerstones of effective decision making. He also mentioned that India has become a very competent country and even the most developed countries cannot ignore India when it comes to formulating important policies.

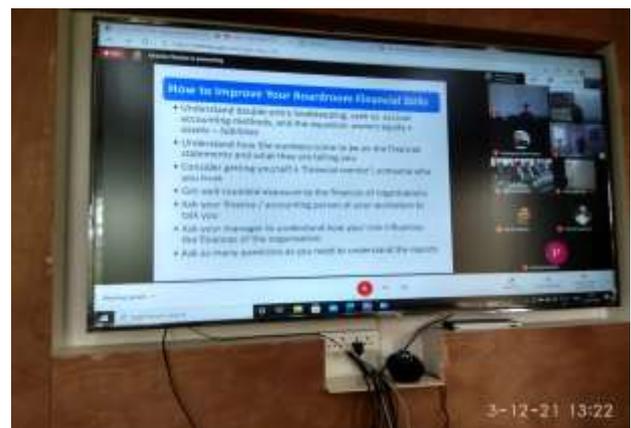
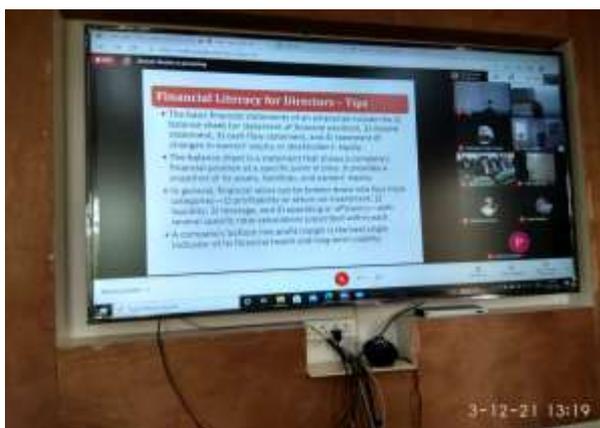


Shri Vijay Kapur delivering his session

Second Technical Session

The second technical session was based on the theme of Financial literacy for boards, it covered the aspects of how understanding the financial facts and the irregularities are important in the practice of Corporate Governance. He stated that to maintain good Corporate Governance in a company, one must be able to understand the red flags and the pressure points which are the vital indicators of governance failures. He emphasized that Finance is said to be the lifeblood of any business. However, experiences have shown that plenty or scarcity is harmful to any venture. A greatly successful business-like Enron created the illusion of **“Too Big to fail”**, but soon it was realised that it was a myth. Corporate Governance failures mostly have one common factor. The misappropriation of actual funds or misstatement of information related to finance. Either of them has devastating effects on the shareholders’ value and spoils the market sentiments. The volatility in the market will always be present but instances like widespread manipulation made in the IL&FS case shake the confidence of investors. Many Board room decisions or reports of third parties like Credit Rating agencies seems to be worthless when the entire Governance mechanism shatters like glass. Words like accountability, transparency seems to be theoretical concepts when financial information is falsified.

CMA BB Goyal, Former Additional Chief Advisor, Ministry of Finance, Govt of India stated that in whichever position a Board Member is sitting it is important for him/ her to understand and interpret the financials of the company. If he/she is not financially literate, it is difficult to expect a goal driven approach from the company. A board will not be able to discharge its responsibilities without having fundamental knowledge of finance. The law expects that the members of the board be financially literate. He pointed out that without proper knowledge the board would not be able to examine the auditor's report or other financial statements. He also gave an in-depth analysis of how directors should act and behave, what is expected of them as per the Companies Act, 2013. According to the dignitary, Financial literacy is the ability to understand the income statements, the cash flow statements and the balance sheet. He also talked about financial frauds, which in today's world happen very frequently. Some of the common techniques stated by him for Financial Frauds include siphoning and diversion of funds through other groups and companies, misclassification of assets and liabilities, hiding loans, bad debts, understatement of liabilities, overstatement or understatement of costs/expenses to manage profit/losses and taxes. In order to detect and prevent Financial frauds, one should use common performance ratios and comparative trends, take help of data analytics, what if analysis, promote whistle-blower policy, study movement of operational sales/revenues and earnings and link it with flow of production and inventories. One should also study relationships between income and expenditure statements, cash flow and financial statements.



Snapshot of presentation being made in the second technical session

Third Technical Session

The third technical session talked about the responsibilities and expectations of members. This session stressed on understanding how the shareholders fulfil their roles and responsibilities in order to bring a change in the Corporate Governance regime.

CMA Debasish Mitra, Chairman, Board of Advanced Studies & Research and Members in Industry Committee, ICAI talked about the importance of Corporate Governance in companies by providing a case study concerning the Central Public Sector Enterprises. He stated that corporate governance cannot be just controlled by the Companies Act. It is a concept, a journey but it does not have a destination. He stated that Public Sector Undertakings even though, they are controlled by govt, but however, the day-to-day functioning is controlled by the policies of the Board of Director. The government however exercises an indirect control over these entities through an important mechanism called MoU. Board of Directors, Audit Committee, Remuneration Committee, Disclosures, Compliance Report are some of the key pillars of Corporate Governance for Public Enterprises.

CMA Dr D.P. Nandy, Sr. Director, The ICAI commented on the responsibilities of the board in a company. He stated that the boards should be accountable to the members and provide regular reports. And the company directors are expected to act with honesty and integrity towards the company, any decisions taken by these directors should be of the highest level of honesty. He also suggested that the Board should conduct themselves to meet the operational transparency so as to meet the expectations of all stakeholders. Board of Directors should also ensure that financial reports are made with utmost integrity and these reports should also provide strategic guidance to set up a corporate culture that is ethical and is in the best interests of the company. He stated that the key functions of the board include reviewing and writing the corporate strategy, risk policy, formulating budgets and performance plans.



CMA Dr D.P. Nandy, Sr. Director, The ICAI sharing his views

Fourth Technical Session

The fourth technical session was based on the aspects of risk management and whistle-blowers. The session mainly covered the importance of whistle blowers and the whistle blower mechanisms.

CMA Chittaranjan Chattopadhyay, Chairman, Banking, Financial Service & Insurance Committee and Indirect Taxation, ICAI talked about the regulations, risk taking and risk management responsibilities in order to observe good corporate governance. He suggested that regulations on Corporate Governance helps in ensuring that companies perform in the best interests of stakeholders at large and professionals have even greater responsibility to execute in terms of Corporate Governance.

When it comes to risk mitigation, risk taking is a fundamental driving force of business and entrepreneurship, but the cost of risk management failure is often underestimated. For sound business management, Risk Management should be an inherent function. The board of Management should take active measures to effectively manage and deal different risks for entities.

He stated that whistle blowing mechanism plays a critical role in implementing proper Corporate Governance. He also stated some very famous whistle blowing cases that have impacted the corporate landscape in the country.

Finally, he concluded that CMAs could contribute to improving the scenario of Corporate Governance in the country by bringing together their commercial acumen, strategic understanding and softer people skills in addition to their much sought after legal and governance knowledge.



CMA Chittaranjan Chattopadhyay sharing his views

CS Amitava Banerjee, Visiting Faculty, Tezpur University stated that the first level of corporate governance is ‘Transparency’. The esteemed speaker mainly talked on the various aspects of Whistle blowers and the mechanisms associated with it. He also talked about whistleblowing from the perspective of an employee and not an activist. He emphasised on this notion with an example of a case. He suggested that an unlisted company should also have a whistleblowing policy.



CS Amitava Banerjee, Visiting Faculty, Tezpur University making his presentation

Insights as a ‘Regulator and the changing scenario on Corporate Governance’

CS Biman Debnath, Vice Chairman, EIRC of the ICSI put forward his views regarding corporate governance. He stated that if Corporate Governance has to be implemented properly in an organization, it must be implemented from the top; the flow must be downwards. In a Board meeting, a CS always sits next to the chairman and hence must maintain a rapport with the Chairman. Also, a company should decide what kind of Independent Directors they seek and the promoters should not get into the day-to-day operations of the business.

Every director must know if they are following the guidelines of Corporate Governance. When it comes to deciding Independent Directors, the corporations must be extremely choosy Directors and Promoters should not have a say when it comes to picking Independent Directors.



CS Biman Debnath, Vice Chairman, EIRC of the ICSI sharing his views

Dr. Ramesh Kumar, Registrar of Companies, Guwahati stated that corporate governance is quintessentially a set of laws, rules that assists the business and that Corporate Governance brings transparency. The component of good governance is all about transparency, fairness to shareholders and independence.

He pointed that the Registrar of Companies (RoC) is an office under the Ministry of Corporate Affairs. At present there are 25 RoCs under major cities of India. The Central Govt has administrative control over RoC. He also said that the RoC can ask for supplementary information if needed from companies including books of accounts.



Dr. Ramesh Kumar, Registrar of Companies, Guwahati interacting with students

Summary Session

Prof. Subhrangshu Sekhar Sarkar gave an in-depth summary of everything that was discussed in the seminar and highlighted key points for the audience to take away from the resourceful seminar.



Valedictory Session

In the end, **CMA Dr. B B Mishra, Finance Officer, Tezpur University** thanked all the dignitaries for the effort they put in to make the event a grand success. He said that there was a lot to take away from the seminar and it was very productive for him as well as the audience. The programme wrapped up at around 5.30 pm with everyone paying their respect to the National Anthem of the country.



Media coverage – pre and post event



[Orientation programme on Corporate Governance to organize on March 12 \(sentinelassam.com\)](https://www.sentinelassam.com) and

[Orientation programme held on 'Corporate Governance' \(sentinelassam.com\)](https://www.sentinelassam.com)

Archive and downloading

The entire program is available for viewing and downloading subject to the policies of YouTube where it is available. The link is as below.

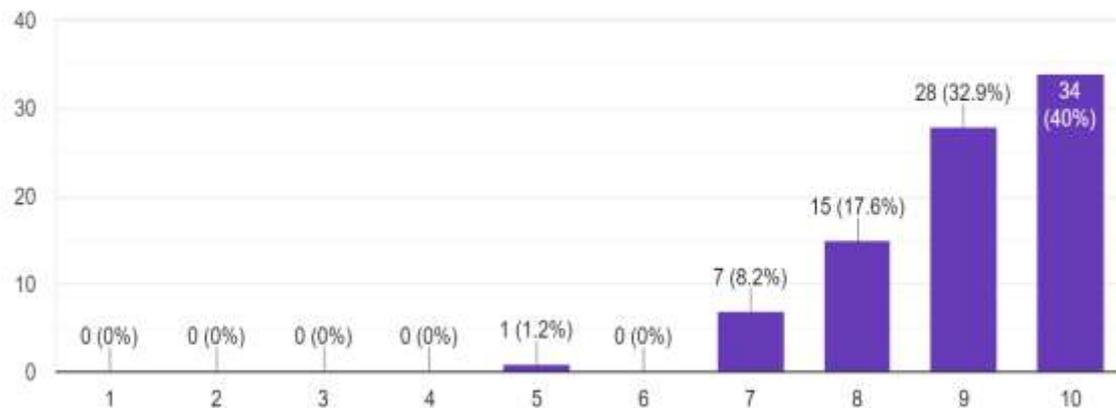
<https://youtu.be/UFVQStNqoMY>

Feedback by participants

The feedback of participants was taken by using Google form and the outcome of the responses are as below.

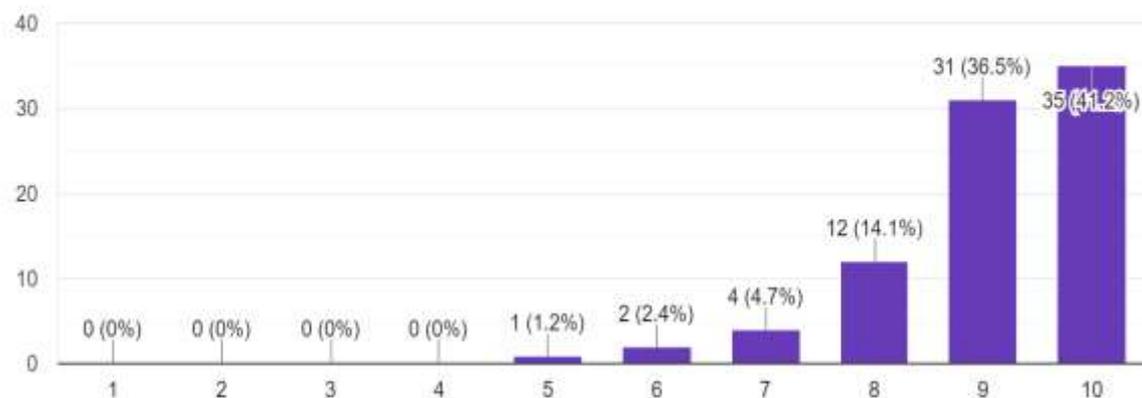
overall rating of the program on a scale of 10 (Not satisfied 0, Highly satisfied 10)

85 responses



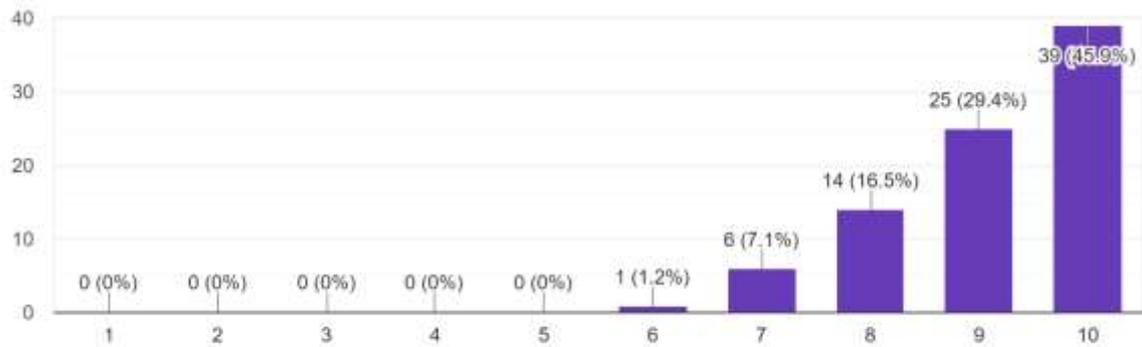
Rate the content, knowledge derived from the technical sessions on a scale of 10 (Not satisfied 0, Highly satisfied 10)

85 responses



Rate the presenters and their sharing of knowledge on a scale of 10 (Not satisfied 0, Highly satisfied 10)

85 responses



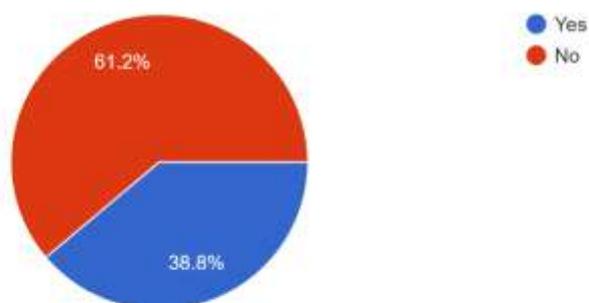
Do you think the seminar was beneficial to you?

85 responses



Were you aware of the National Foundation for Corporate Governance (NFCG) before attending this seminar?

85 responses



Feedback from Principal Secretary, Government of Assam.

Forwarded

Dear Prof. Sarkar.

Greetings from Public Enterprises Department Government of Assam.

I sincerely thank you and your team and ICAI for organizing the webinar on a very important topic - CORPORATE GOVERNANCE.

It made me to study various resources and contemporary events of fraud across various Companies including that of PSEs.

It's a great learning.

I enjoyed listening to Prof VK Jain, CMA Biswarup Basu, CMA Balwinder Singh, Mr Paul Muktieh NEDFI, Dr.Vijay Kapur, CMA BB Goyal, Dr.Papori Baruah, Dr.Chandan Goswami, CMA Debashiish Mitra, Dr.Nandy, CMA Chittaranjan Chatopadhuay, Dr.Amitava, Shri Ramesh Kumar ROC m, Shri Biman and CMA Rana Bose.

It's a great initiative. All the officers of Public Enterprises Department have attended the full day session. After the session the debriefing has further confirmed the benefit of the program and has helped in expanding our understanding horizon on Corporate Governance.

Special thanks to your star students. Because of them we have reflected ourself to make a positive difference.

With best regards and best wishes to your team.

Regards and gratitude

Dr.M.Ariz Ahammed IAS Principal Secretary Government of Assam Public Enterprises Department and office of Chief Secretary Assam

List of participants

Sl. NO	NAME	E MAIL ID	Designation	ORGANIZATION
1	Sneha Phukan	snehaphukanpahi@gmail.com	Student	Tezpur University
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236	Sanghani	Member of the Institute of Cost Account	Membership No 45255	
237	Shri Dipalok Dutt	Member of the Institute of Cost Account	Membership No 11633	
238	Mr Anil Sharma	Member of the Institute of Cost Account	Membership No 45474	
239	Mr Srinivasa Reddy Goluguri	Member of the Institute of Cost Account	Membership No 49308	
240	Mr Mahesh Kumar	Member of the Institute of Cost Account	Membership No 48821	
241	Mr Rajnik Valjibhat Paghada	Member of the Institute of Cost Account	Membership No 40700	
242	Shri Nagulapati Srinivasa Rao	Member of the Institute of Cost Account	Membership No 27508	
243	Mr Surender	Member of the Institute of Cost Account	Membership No 48865	
244	Ms Maya E.	Member of the Institute of Cost Account	Membership No 33193	
245	Shri Venkata Muralkrishna	Member of the Institute of Cost Account	Membership No 31725	
246	Shri M. Venkateswara Rao	Member of the Institute of Cost Account	Membership No 13572	
247	Mrs Sharmila J	Member of the Institute of Cost Account	Membership No 42216	
248	Shri Sanmaya Mohapatra	Member of the Institute of Cost Account	Membership No 19686	
249	Shri Giridhari Nayak	Member of the Institute of Cost Account	Membership No 26745	
250	Shri Subhabrata Dasgupta	Member of the Institute of Cost Account	Membership No 16551	
251	Shri P.M. Damania	Member of the Institute of Cost Account	Membership No 8625	
252	Mr Bera Bharat Bhai Naran Bhai	Member of the Institute of Cost Account	Membership No 48785	
253	Mr Sudhakar Vasan	Member of the Institute of Cost Account	Membership No 47500	
254	Ms Anshu Gupta	Member of the Institute of Cost Account	Membership No 33173	
255	Mr Anuj Khara	Member of the Institute of Cost Account	Membership No 48566	
256	Shri T. Ranganathan	Member of the Institute of Cost Account	Membership No 16209	
257	Mr Gaurav Tiwari	Member of the Institute of Cost Account	Membership No 49286	
258	Mr Varahalu Rao Kommoju	Member of the Institute of Cost Account	Membership No 43937	
259	Mr Prashant Varshney	Member of the Institute of Cost Account	Membership No 44370	
260	Mr John Britto	Member of the Institute of Cost Account	Membership No 40581	
261	Shri B. Mahesh Kumar	Member of the Institute of Cost Account	Membership No 12730	
262	Devarasetti	Member of the Institute of Cost Account	Membership No 46961	
263	Shri Sachin Sudhir Kanvinde	Member of the Institute of Cost Account	Membership No 26743	
264	Shri Kishore Kumar Chennu	Member of the Institute of Cost Account	Membership No 19396	
265	Mr Eswarappa B E	Member of the Institute of Cost Account	Membership No 45493	
266	Shri Biraj Kumar Saha	Member of the Institute of Cost Account	Membership No 16234	
267	Mr Rahul Venkatesh Rajagopal	Member of the Institute of Cost Account	Membership No 46998	
268	Shri P. K. Jena	Member of the Institute of Cost Account	Membership No 10511	
269	Mr Srisailam Kadaboina	Member of the Institute of Cost Account	Membership No 39429	
270	Mr Sandeep Sethi	Member of the Institute of Cost Account	Membership No 38805	
271	Shri Malayala Madhava Rao	Member of the Institute of Cost Account	Membership No 28210	
272	Mr Deepak Sethi	Member of the Institute of Cost Account	Membership No 42363	
273	Ms P Anjani Samyukta	Member of the Institute of Cost Account	Membership No 47493	
274	Shri S. K. Choudhury	Member of the Institute of Cost Account	Membership No 8359	
275	Mr Batakrisna Mohapatra	Member of the Institute of Cost Account	Membership No 38825	
276	Mr Quazi Naqeeb Ekta	Member of the Institute of Cost Account	Membership No 49604	
277	Shri Sanjay Kumar Arya	Member of the Institute of Cost Account	Membership No 29364	
278	Shri Kailash Retanlal Gandhi	Member of the Institute of Cost Account	Membership No 24407	
279	Ms Manjari Agrawal	Member of the Institute of Cost Account	Membership No 47646	
280	Ms Poonam Kushwaha	Member of the Institute of Cost Account	Membership No 47099	
281	Mr Chand Kishor Singh	Member of the Institute of Cost Account	Membership No 49112	
282	Mr Bhaskar Kalita	Member of the Institute of Cost Account	Membership No 43443	
283	Mr Md Akbar Ansari	Member of the Institute of Cost Account	Membership No 44793	
284	Mr Sandeep Kumar Sabbsetti	Member of the Institute of Cost Account	Membership No 49445	
285	Mr Parameswar Rout	Member of the Institute of Cost Account	Membership No 40267	
286	Shri Tapas Kumar Das	Member of the Institute of Cost Account	Membership No 10601	
287	Shri Sankar Majumdar	Member of the Institute of Cost Account	Membership No 33379	
288	Mr Ankit Gupta	Member of the Institute of Cost Account	Membership No 37696	
289	Ms Mithlesh Gupta	Member of the Institute of Cost Account	Membership No 31856	
290	Shri Gaurav Jain	Member of the Institute of Cost Account	Membership No 33462	
291	Mr Neeraj Kumar	Member of the Institute of Cost Account	Membership No 36884	
292	Ms Srividya L	Member of the Institute of Cost Account	Membership No 46433	
293	Mr Muhammad Naseer	Member of the Institute of Cost Account	Membership No 40071	
294	Mr Siva Krishna Putta	Member of the Institute of Cost Account	Membership No 42123	
295	Shri Dipesh Kumar Madan	Member of the Institute of Cost Account	Membership No 23002	
296	Shri Santosh Pandey	Member of the Institute of Cost Account	Membership No 5795	
297	Mrs Neha Satish Rane	Member of the Institute of Cost Account	Membership No 42560	
298	Shri Angim Kashyap Bezboruah	Member of the Institute of Cost Account	Membership No 31037	
299	Ms Lalitha Badri Narayanan	Member of the Institute of Cost Account	Membership No 31744	
300	Ms Dipali Namdev Somvanshi	Member of the Institute of Cost Account	Membership No 40000	
301	Mr Lingam Kartheek	Member of the Institute of Cost Account	Membership No 44263	
302	Shri Damodara Mishra	Member of the Institute of Cost Account	Membership No 23265	
303	Mr Abhijit Gupta	Member of the Institute of Cost Account	Membership No 41437	
304	Mr Naresh Chander	Member of the Institute of Cost Account	Membership No 41277	
305	Mr Mohan Lal Sharma	Member of the Institute of Cost Account	Membership No 46770	
306	Shri Harshad Dhirajlal Modh	Member of the Institute of Cost Account	Membership No 30094	
307	Mr M Senthil Kumar	Member of the Institute of Cost Account	Membership No 48524	
308	Ms Daxa Rakesh Kumar Agrawal	Member of the Institute of Cost Account	Membership No 44150	
309	Shri A. J. Vaidyanathan	Member of the Institute of Cost Account	Membership No 26515	
310	Shri Vamsheshwar Rao Guntur	Member of the Institute of Cost Account	Membership No 32331	
311	Shri Vishal Manharbhai Shah	Member of the Institute of Cost Account	Membership No 31980	
312	Shri Nand Nandan Sharma	Member of the Institute of Cost Account	Membership No 21494	
313	Shri Samar Kanti Ghosh	Member of the Institute of Cost Account	Membership No 12728	
314	Shri Vipin G. Jeni	Member of the Institute of Cost Account	Membership No 22679	
315	Mr Md Rafiqul Alam	Member of the Institute of Cost Account	Membership No 48418	
316	Shri A. Sekar	Member of the Institute of Cost Account	Membership No 9236	
317	Mr Sivakumar Ramchandran	Member of the Institute of Cost Account	Membership No 37705	

318	Shri Basawaraj Aneppa Gudda	Member of the Institute of Cost Accountants	Membership No	17312
319	Shri Prakash Chandra	Member of the Institute of Cost Accountants	Membership No	30677
320	Mr Javed Mehboob Khan	Member of the Institute of Cost Accountants	Membership No	39815
321	Mr Shashi Bhushan Yadav	Member of the Institute of Cost Accountants	Membership No	46480
322	Ms M. Indumathi	Member of the Institute of Cost Accountants	Membership No	29298
323	Shri G. Antony Lourdas Raja	Member of the Institute of Cost Accountants	Membership No	22812
324	Ms Harshita	Member of the Institute of Cost Accountants	Membership No	48321
325	Mr Abhishek Darak	Member of the Institute of Cost Accountants	Membership No	47520
326	Shri Ravindra Kumar Mishra	Member of the Institute of Cost Accountants	Membership No	31478
327	Mr Girish Thanwardas Shajani	Member of the Institute of Cost Accountants	Membership No	49676
328	Mr Rahul Soni	Member of the Institute of Cost Accountants	Membership No	44298
329	Mr Malay Chandrakantbhai	Member of the Institute of Cost Accountants	Membership No	44244
330	Shri Ashok Kumar Sarkar	Member of the Institute of Cost Accountants	Membership No	17253
331	Ms. Mansabdar Vaishali Shishir	Member of the Institute of Cost Accountants	Membership No	26858
332	Mr Sankaralingam T	Member of the Institute of Cost Accountants	Membership No	40882
333	Mr Debiprasad Pradhan	Member of the Institute of Cost Accountants	Membership No	42043
334	Shri Jagannath Chakraborty	Member of the Institute of Cost Accountants	Membership No	21366
335	Mr Girish Kumar Gakhar	Member of the Institute of Cost Accountants	Membership No	45576
336	Mr Vinodh Kumar Gondrala	Member of the Institute of Cost Accountants	Membership No	44945
337	Mr Rohit Kumar Ray	Member of the Institute of Cost Accountants	Membership No	45497
338	Shri P. O. Luise	Member of the Institute of Cost Accountants	Membership No	12136
339	Shri C. V. V. Subrahmanyam	Member of the Institute of Cost Accountants	Membership No	15286
340	Shri Sanjay Kumar Agarwal	Member of the Institute of Cost Accountants	Membership No	12282
341	Shri Mandava Chandra Sekhar Bab	Member of the Institute of Cost Accountants	Membership No	27866
342	Mr Surajit Dutta	Member of the Institute of Cost Accountants	Membership No	35910
343	Mr Victor Franklin S	Member of the Institute of Cost Accountants	Membership No	41426
344	Ms Parul Singh	Member of the Institute of Cost Accountants	Membership No	47454
345	Shri Kailash Chandra Pathak	Member of the Institute of Cost Accountants	Membership No	30237
346	Mr Suthakhar Durai Arumugam	Member of the Institute of Cost Accountants	Membership No	42719
347	Shri Mihir Praful Turakhia	Member of the Institute of Cost Accountants	Membership No	19811
348	Shri A. K. Bhuchar	Member of the Institute of Cost Accountants	Membership No	5167
349	Shri Jagdish Rai Aggarwal	Member of the Institute of Cost Accountants	Membership No	9103
350	Shri D. Sampath Kumar	Member of the Institute of Cost Accountants	Membership No	21310
351	Shri P. Ravi	Member of the Institute of Cost Accountants	Membership No	27927
352	Shri Anand Ramanlal Karwa	Member of the Institute of Cost Accountants	Membership No	32478
353	Shri Parmeswar Lal Kanoi	Member of the Institute of Cost Accountants	Membership No	10701
354	Ms Latha N.	Member of the Institute of Cost Accountants	Membership No	34234
355	Shri Sabith Makreri	Member of the Institute of Cost Accountants	Membership No	30721
356	Mr Binit Tayal	Member of the Institute of Cost Accountants	Membership No	41860
357	Shri Prafulla Ambades Deulkar	Member of the Institute of Cost Accountants	Membership No	29191
358	Mr Darshan Baheti	Member of the Institute of Cost Accountants	Membership No	46352
359	Ms Madalsa Naidu	Member of the Institute of Cost Accountants	Membership No	44364
360	Shri P. K. Jain	Member of the Institute of Cost Accountants	Membership No	11304
361	Ms Priyanka Shukla	Member of the Institute of Cost Accountants	Membership No	32744
362	Mr Nadeem Ahamed	Member of the Institute of Cost Accountants	Membership No	40109
363	Smt. Tanmaya S. Pradhan	Member of the Institute of Cost Accountants	Membership No	17590
364	Ms Priya Sahu	Member of the Institute of Cost Accountants	Membership No	45150
365	Shri Ashwini Pradeep Nande	Member of the Institute of Cost Accountants	Membership No	24870
366	Ms. Shilpa Parimal Parikh	Member of the Institute of Cost Accountants	Membership No	31441
367	Shri Rupom Sharma	Member of the Institute of Cost Accountants	Membership No	31823
368	Mr Dayashanker Shivlal Sharma	Member of the Institute of Cost Accountants	Membership No	44666
369	Mr Anand Prahlad Chachadi	Member of the Institute of Cost Accountants	Membership No	35263
370	Shri B. B. Singh	Member of the Institute of Cost Accountants	Membership No	12469
371	Mr Satvinder Singh	Member of the Institute of Cost Accountants	Membership No	35507
372	Shri Anil Singh Patwal	Member of the Institute of Cost Accountants	Membership No	26031
373	Ms Arti Nilgam	Member of the Institute of Cost Accountants	Membership No	29907
374	Ms Shradha Saxena	Member of the Institute of Cost Accountants	Membership No	43020
375	Mr Kailash Jalora	Member of the Institute of Cost Accountants	Membership No	38822
376	Shri Rana Bose	Member of the Institute of Cost Accountants	Membership No	15145
377	Shri Narendra Peshne	Member of the Institute of Cost Accountants	Membership No	11192
378	Mr Shashee Kant Shandilya	Member of the Institute of Cost Accountants	Membership No	46639
379	Shri S. Bhashyam	Member of the Institute of Cost Accountants	Membership No	11464
380	Shri Achyutanand Choudhary	Member of the Institute of Cost Accountants	Membership No	27661
381	Mr Subeesh TK	Member of the Institute of Cost Accountants	Membership No	45057
382	Shri R. Balasundaram	Member of the Institute of Cost Accountants	Membership No	8343
383	Mr Jai Prakash Jindal	Member of the Institute of Cost Accountants	Membership No	35561
384	Mr Chandan Singh	Member of the Institute of Cost Accountants	Membership No	44148
385	Shri Aatish Kumar Dhatriak	Member of the Institute of Cost Accountants	Membership No	30105
386	Mr Manish Malik	Member of the Institute of Cost Accountants	Membership No	38321
387	Shri Abey M. Thomas	Member of the Institute of Cost Accountants	Membership No	26631
388	Mr Rajeev Ranjan Kumar Sinha	Member of the Institute of Cost Accountants	Membership No	41459
389	Mr Dipankar Shaw	Member of the Institute of Cost Accountants	Membership No	36316
390	Mrs Shobha Dilip Nair	Member of the Institute of Cost Accountants	Membership No	41836
391	Mr Navnath Pandhari Huige	Member of the Institute of Cost Accountants	Membership No	44447
392	Mr Mohd Arif	Member of the Institute of Cost Accountants	Membership No	39318
393	Shri Dinesh Kumar	Member of the Institute of Cost Accountants	Membership No	26182
394	Shri G. Balaji	Member of the Institute of Cost Accountants	Membership No	20464
395	Shri U. K. Ghosh	Member of the Institute of Cost Accountants	Membership No	11896
396	Varma	Member of the Institute of Cost Accountants	Membership No	38106
397	Mr Rupesh Kothari	Member of the Institute of Cost Accountants	Membership No	33987
398	Mr Chittaranjan Saikia	Member of the Institute of Cost Accountants	Membership No	39496
399	Shri R. R. Rangarajan	Member of the Institute of Cost Accountants	Membership No	24454
400	Mr Karthik V	Member of the Institute of Cost Accountants	Membership No	47514
401	Ms Kotturu Sai Manasa	Member of the Institute of Cost Accountants	Membership No	37628
402	Mr Ajay Kumar	Member of the Institute of Cost Accountants	Membership No	35278
403	Mr Rakesh Kumar Manjhi	Member of the Institute of Cost Accountants	Membership No	48880
404	Ms Priti Todi	Member of the Institute of Cost Accountants	Membership No	48073
405	Ms Soniya Balasubramanian	Member of the Institute of Cost Accountants	Membership No	44780
406	Ms M. Chitra	Member of the Institute of Cost Accountants	Membership No	31740
407	Mr Mahesh Pedamalla	Member of the Institute of Cost Accountants	Membership No	45759
408	Mrs Sindhu Mohan T	Member of the Institute of Cost Accountants	Membership No	45981
409	Mr Kartik Manubhai Gabani	Member of the Institute of Cost Accountants	Membership No	40646
410	Mr Pramod Kumar Sabot	Member of the Institute of Cost Accountants	Membership No	36561
411	Shri Amar Nath Satija	Member of the Institute of Cost Accountants	Membership No	8930
412	Mr Rahul Rohidas Kute	Member of the Institute of Cost Accountants	Membership No	41227
413	Mr Kalyan Kilamchettu	Member of the Institute of Cost Accountants	Membership No	39065
414	Mr Mohiuddin Ahmed	Member of the Institute of Cost Accountants	Membership No	49031
415	Shri Kedar Nath Mishra	Member of the Institute of Cost Accountants	Membership No	9880
416	Mr Raju Neralla	Member of the Institute of Cost Accountants	Membership No	37175
417	Mr Vijith Pattoli	Member of the Institute of Cost Accountants	Membership No	47526
418	Shri G. Sasidharan	Member of the Institute of Cost Accountants	Membership No	12600
419	Shri Vinod Kumar Agrawal	Member of the Institute of Cost Accountants	Membership No	32990
420	Mr Vinod Mansing Jadhav	Member of the Institute of Cost Accountants	Membership No	41102
421	Ms Swati	Member of the Institute of Cost Accountants	Membership No	33155
422	Shri Jitendra Kumar	Member of the Institute of Cost Accountants	Membership No	29294
423	Ms Juhi Upadhyay	Member of the Institute of Cost Accountants	Membership No	41660
424	Shri Krishna Gopal Pandey	Member of the Institute of Cost Accountants	Membership No	26929

425	Mr Amit Khetan	Member of the Institute of Cost Accountants	Membership No 33942	
426	Mr Pratik Agarwalla	Member of the Institute of Cost Accountants	Membership No 47462	
427	Ms Priyanka Singhi	Member of the Institute of Cost Accountants	Membership No 34475	
428	Shri Naveen Kumar Gera	Member of the Institute of Cost Accountants	Membership No 28982	
429	Shri S. Ramanathan	Member of the Institute of Cost Accountants	Membership No 8060	
430	Ms Radha Ramjilal Saraf	Member of the Institute of Cost Accountants	Membership No 38574	
431	Mr Chetan Kumar Sharma	Member of the Institute of Cost Accountants	Membership No 41311	
432	Shri Rakesh Chandra Gupta	Member of the Institute of Cost Accountants	Membership No 32053	
433	Mr Vishal T. George	Member of the Institute of Cost Accountants	Membership No 34802	
434	Ms Divili Veera Savitha Swaroopa	Member of the Institute of Cost Accountants	Membership No 48479	
435	Shri A. Chakraborty	Member of the Institute of Cost Accountants	Membership No 9347	
436	Mr Debsankar Dutta	Member of the Institute of Cost Accountants	Membership No 39672	
437	Shri R. Sridar	Member of the Institute of Cost Accountants	Membership No 24786	
438	Shri Debaprosanna Nandy	Member of the Institute of Cost Accountants	Membership No 16817	
439	Mr Suman Raj Pulluru	Member of the Institute of Cost Accountants	Membership No 48935	
440	Mr Narasimha Reddy Gangana	Member of the Institute of Cost Accountants	Membership No 47625	
441	Shri Ram Swaroop Yadav	Member of the Institute of Cost Accountants	Membership No 18536	
442	Mrs Shamika Chetan Mhatre	Member of the Institute of Cost Accountants	Membership No 36821	
443	Shri A.V. Vaikunta Srinivasan	Member of the Institute of Cost Accountants	Membership No 19517	
444	Mr Soorya Prakash	Member of the Institute of Cost Accountants	Membership No 48299	
445	Mr Sunil Kumar P T	Member of the Institute of Cost Accountants	Membership No 35218	
446	Mr Hitesh Wadhwa	Member of the Institute of Cost Accountants	Membership No 38469	
447	Mr Vikram Kumar Murarka	Member of the Institute of Cost Accountants	Membership No 37356	
448	Mr Jafar Faridsab Wadiwale	Member of the Institute of Cost Accountants	Membership No 45041	
449	Shri Gopichand B. Shamnani	Member of the Institute of Cost Accountants	Membership No 20072	
450	Miss Meena Gupta	Member of the Institute of Cost Accountants	Membership No 27564	
451	Shri Chanchal Dua	Member of the Institute of Cost Accountants	Membership No 28386	
452	Ms Savita Yadav	Member of the Institute of Cost Accountants	Membership No 43102	
453	Shri Ashish Prakash Thatte	Member of the Institute of Cost Accountants	Membership No 27543	
454	Shri Shri Krishan Bansal	Member of the Institute of Cost Accountants	Membership No 2607	
455	Shri Sunil Kumar Mishra	Member of the Institute of Cost Accountants	Membership No 13866	
456	Ms. R. Manjula Devi	Member of the Institute of Cost Accountants	Membership No 28052	
457	Mr Syed Ahamed	Member of the Institute of Cost Accountants	Membership No 47233	
458	Shri T. V. Ramana Murthy	Member of the Institute of Cost Accountants	Membership No 16205	
459	Ms Geeta Appasab Sansuddi	Member of the Institute of Cost Accountants	Membership No 48563	
460	Shri Dasika V.R. Mallikarjun	Member of the Institute of Cost Accountants	Membership No 29278	
461	Mr Ramesh M	Member of the Institute of Cost Accountants	Membership No 47461	
462	Mr Rajendra Anil Thakur	Member of the Institute of Cost Accountants	Membership No 36188	
463	Mr Esvara Reddy Marthala	Member of the Institute of Cost Accountants	Membership No 47445	
464	Mr Binoy Kurian Thomas	Member of the Institute of Cost Accountants	Membership No 44321	
465	Mr Krishna Naresh Majethia	Member of the Institute of Cost Accountants	Membership No 49282	
466	Shri Munagala Subrahmanyam	Member of the Institute of Cost Accountants	Membership No 31214	
467	Shri Harish Kumar	Member of the Institute of Cost Accountants	Membership No 7966	
468	Mr Banktesh Kumar	Member of the Institute of Cost Accountants	Membership No 42861	
469	Shri Satish Kumar Chugh	Member of the Institute of Cost Accountants	Membership No 24474	
470	Shri Jay Narain	Member of the Institute of Cost Accountants	Membership No 26054	
471	Mr Chitaranjan Mohapatra	Member of the Institute of Cost Accountants	Membership No 36816	
472	Shri Ram Krishna Mishra	Member of the Institute of Cost Accountants	Membership No 18638	
473	Shri Manoj Kumar Kulshreshtha	Member of the Institute of Cost Accountants	Membership No 17152	
474	Shri Nataraja N.	Member of the Institute of Cost Accountants	Membership No 25023	
475	Shri Anil Kumar Sharma	Member of the Institute of Cost Accountants	Membership No 24313	
476	Mrs Jiji A K	Member of the Institute of Cost Accountants	Membership No 45230	
477	Mr Nikunj Vinubhai Tejani	Member of the Institute of Cost Accountants	Membership No 46759	
478	Mr Jogesh Chandra Pramanik	Member of the Institute of Cost Accountants	Membership No 39921	
479	Shri Vipin Kumar Sahdev	Member of the Institute of Cost Accountants	Membership No 31524	
480	Shri Virendra Kumar Srivastava	Member of the Institute of Cost Accountants	Membership No 28004	
481	Mr Madhukar Reddy Thoopelli	Member of the Institute of Cost Accountants	Membership No 42337	
482	Mr Pranav Anil Shitre	Member of the Institute of Cost Accountants	Membership No 41310	
483	Mr Devki Nandan Goyal	Member of the Institute of Cost Accountants	Membership No 35207	
484	Mr Md Shamim Ansari	Member of the Institute of Cost Accountants	Membership No 43940	
485	Shri Ramachandran Velukutty	Member of the Institute of Cost Accountants	Membership No 31628	
486	Shri Prasath B	Member of the Institute of Cost Accountants	Membership No 32324	
487	Shri V. R. Sridhar	Member of the Institute of Cost Accountants	Membership No 21429	
488	Shri Harendra Kumar Singh	Member of the Institute of Cost Accountants	Membership No 27478	
489	Shri Ajay Kumar Shaw	Member of the Institute of Cost Accountants	Membership No 13744	
490	Shri K. C. Suresh	Member of the Institute of Cost Accountants	Membership No 9971	
491	Shri Sunil Lachman Alimchandani	Member of the Institute of Cost Accountants	Membership No 7888	
492	Shri C.K. Velmurugan	Member of the Institute of Cost Accountants	Membership No 27423	
493	Mr Omkar Suhas Tilve	Member of the Institute of Cost Accountants	Membership No 41907	
494	Mr Nerella Gurunadha Rao	Member of the Institute of Cost Accountants	Membership No 35209	
495	Shri Mohan Rao Ponnaganti	Member of the Institute of Cost Accountants	Membership No 6301	
496	Mr Rakesh Kumar Sahani	Member of the Institute of Cost Accountants	Membership No 36719	

497	Shri Devendra Damodar Deore	Member of the Institute of Cost Accountants	Membership No 22426
498	Mr Bajit Singh	Member of the Institute of Cost Accountants	Membership No 39771
499	Mr Sameer Balaram Pradhan	Member of the Institute of Cost Accountants	Membership No 46611
500	Mr Ravindra Padakanti	Member of the Institute of Cost Accountants	Membership No 35149
501	Mr Nilesh Mahendra Sheth	Member of the Institute of Cost Accountants	Membership No 40526
502	Gadhiraju	Member of the Institute of Cost Accountants	Membership No 28839
503	Ms. Jasdeep Kaur	Member of the Institute of Cost Accountants	Membership No 26642
504	Mr Nesar Ansari	Member of the Institute of Cost Accountants	Membership No 36899
505	Shri R. Ravichandran	Member of the Institute of Cost Accountants	Membership No 12504
506	Shri Pratheesh Haridas	Member of the Institute of Cost Accountants	Membership No 27557
507	Ramakrishnan	Member of the Institute of Cost Accountants	Membership No 37120
508	Shri Girdhari Lal Soni	Member of the Institute of Cost Accountants	Membership No 22610
509	Mrs Sandhyadevi K	Member of the Institute of Cost Accountants	Membership No 40332
510	Shri Bhavin Rajubhai Patel	Member of the Institute of Cost Accountants	Membership No 31969
511	Shri S. Kumararajan	Member of the Institute of Cost Accountants	Membership No 8860
512	Ms Jyoti Kiran Rathore	Member of the Institute of Cost Accountants	Membership No 45883
513	Mr Birendra Prasad	Member of the Institute of Cost Accountants	Membership No 42288
514	Shri Rajesh Chand Parashar	Member of the Institute of Cost Accountants	Membership No 16281
515	Shri Prakash Chandra Sharma	Member of the Institute of Cost Accountants	Membership No 20547
516	Shri Kalyan Kumar Bhattacharjee	Member of the Institute of Cost Accountants	Membership No 24039
517	Mr Jayarami Reddy Merugu	Member of the Institute of Cost Accountants	Membership No 44801
518	Mr Shalendra Singh Thakur	Member of the Institute of Cost Accountants	Membership No 48825
519	Shri A. Golder	Member of the Institute of Cost Accountants	Membership No 14186
520	Shri Asish Datta	Member of the Institute of Cost Accountants	Membership No 4787
521	Shri S. Natarajan	Member of the Institute of Cost Accountants	Membership No 18172
522	Mr Alagesan Chithravel	Member of the Institute of Cost Accountants	Membership No 34864
523	Shri R. Krishnan	Member of the Institute of Cost Accountants	Membership No 7799
524	Shri Ramesh Bhandari	Member of the Institute of Cost Accountants	Membership No 28741
525	Bhoovaraghavan	Member of the Institute of Cost Accountants	Membership No 26925
526	Shri Hem Chandra	Member of the Institute of Cost Accountants	Membership No 9869
527	Shri Anirudh Joshi	Member of the Institute of Cost Accountants	Membership No 22827
528	Shri Tapas Ranjan Roy	Member of the Institute of Cost Accountants	Membership No 18333
529	Mr Deepak Bankatil Asopa	Member of the Institute of Cost Accountants	Membership No 39464
530	Shri G. R. Nagendran	Member of the Institute of Cost Accountants	Membership No 6970
531	Shri Hitesh Jain	Member of the Institute of Cost Accountants	Membership No 30632
532	Shri Sudeep Satyendra Saxena	Member of the Institute of Cost Accountants	Membership No 30265
533	Shri C. Niranjani	Member of the Institute of Cost Accountants	Membership No 11038
534	Shri Sawinder Singh Chug	Member of the Institute of Cost Accountants	Membership No 12727
535	Mr Gopi Jayachandran	Member of the Institute of Cost Accountants	Membership No 44234
536	Shri C. S. A. Subramanian	Member of the Institute of Cost Accountants	Membership No 9093
537	Mr Mohammed Isaq	Member of the Institute of Cost Accountants	Membership No 34427
538	Shri G. Sudhakar	Member of the Institute of Cost Accountants	Membership No 30908
539	Shri Akhil Gupta	Member of the Institute of Cost Accountants	Membership No 32747
540	Shri Gopal Shanker	Member of the Institute of Cost Accountants	Membership No 17743
541	Shri Vikas Vinayak Deodhar	Member of the Institute of Cost Accountants	Membership No 3813
542	Shri A. K. Nath	Member of the Institute of Cost Accountants	Membership No 8295
543	Mr Amit Kumar Mishra	Member of the Institute of Cost Accountants	Membership No 36291
544	Shri A. Siva Prasad Sarma	Member of the Institute of Cost Accountants	Membership No 20120
545	Shri R. Sugumaran	Member of the Institute of Cost Accountants	Membership No 15356
546	Mr Sajeesh M K	Member of the Institute of Cost Accountants	Membership No 36439
547	Shri V. Srinivasan	Member of the Institute of Cost Accountants	Membership No 18580
548	Shri Pirooz P. Mowdawalita	Member of the Institute of Cost Accountants	Membership No 21849
549	Shri C. M. Malpani	Member of the Institute of Cost Accountants	Membership No 9641
550	Shri Arun Kumar	Member of the Institute of Cost Accountants	Membership No 20630
551	Shri Hari Shankar Sharma	Member of the Institute of Cost Accountants	Membership No 15896
552	Shri Dalip Kumar	Member of the Institute of Cost Accountants	Membership No 15264
553	Shri Pravin Manoharrao Nemad	Member of the Institute of Cost Accountants	Membership No 26860
554	Shri Sanjib Ghosh	Member of the Institute of Cost Accountants	Membership No 20310
555	Mr Gadde Shareesh	Member of the Institute of Cost Accountants	Membership No 46817
556	Mr Pradheep M	Member of the Institute of Cost Accountants	Membership No 48938
557	Mr Nitesh Kumar Goyal	Member of the Institute of Cost Accountants	Membership No 35529
558	Mr Chiranjit Chowdhury	Member of the Institute of Cost Accountants	Membership No 48451
559	Kulkarni	Member of the Institute of Cost Accountants	Membership No 29156
560	Addagatla	Member of the Institute of Cost Accountants	Membership No 36752
561	Mr Venkata Subbaiah Tupakula	Member of the Institute of Cost Accountants	Membership No 48688
562	Shri Anup Chatterjee	Member of the Institute of Cost Accountants	Membership No 26832
563	Mr Sunil Raghuvanshi	Member of the Institute of Cost Accountants	Membership No 44531
564	Shri H. K. Vaswani	Member of the Institute of Cost Accountants	Membership No 9575
565	Mrs Latha Venkatesh	Member of the Institute of Cost Accountants	Membership No 27953
566	Mr Sandeep Modi	Member of the Institute of Cost Accountants	Membership No 39661
567	Ms Pinky Rajkumari	Member of the Institute of Cost Accountants	Membership No 39494
568	Shri R. Chakraborti	Member of the Institute of Cost Accountants	Membership No 10975
569	Shri Prabal Kumar Mukhopadhyay	Member of the Institute of Cost Accountants	Membership No 14142
570	Shri S. V. Gangadharam	Member of the Institute of Cost Accountants	Membership No 16407
571	Mr Saurabh Kumar	Member of the Institute of Cost Accountants	Membership No 47658
572	Mr Mohammed Suhail P	Member of the Institute of Cost Accountants	Membership No 44138
573	Mr Krishna Sarathi Pati	Member of the Institute of Cost Accountants	Membership No 42671
574	Shri Ashok Kumar Arora	Member of the Institute of Cost Accountants	Membership No 14160
575	Shri A Vijayan	Member of the Institute of Cost Accountants	Membership No 30698
576	Shri John M Thomas	Member of the Institute of Cost Accountants	Membership No 30162
577	Shri Sudhakar Onkaram	Member of the Institute of Cost Accountants	Membership No 24653
578	Mr Binod Kumar Roy	Member of the Institute of Cost Accountants	Membership No 49557
579	Shri K. J. Joseph	Member of the Institute of Cost Accountants	Membership No 8842
580	Mr Sushil Kumar	Member of the Institute of Cost Accountants	Membership No 48692
581	Mr Pappu Kumar Mahto	Member of the Institute of Cost Accountants	Membership No 49007
582	Mr Keshavanand	Member of the Institute of Cost Accountants	Membership No 39070
583	Shri R. K. Patel	Member of the Institute of Cost Accountants	Membership No 14115
584	Mr Ramesh Kumar Srivastava	Member of the Institute of Cost Accountants	Membership No 42462
585	Ms Mamillapalli Pavani	Member of the Institute of Cost Accountants	Membership No 42929
586	Mr Mohd Taiha	Member of the Institute of Cost Accountants	Membership No 46487
587	Miss Parmita Banerjee	Member of the Institute of Cost Accountants	Membership No 28213
588	Shri K. Sukumar	Member of the Institute of Cost Accountants	Membership No 12739
589	Shri Rahul Shukla	Member of the Institute of Cost Accountants	Membership No 26327
590	Shri Ratan Datta	Member of the Institute of Cost Accountants	Membership No 28622
591	Shri Madhusudan Ray	Member of the Institute of Cost Accountants	Membership No 9544
592	Mr Kumaran Varadharajan	Member of the Institute of Cost Accountants	Membership No 38642
593	Shri I. Damodara Reddy	Member of the Institute of Cost Accountants	Membership No 14946
594	Ms Poornima M	Member of the Institute of Cost Accountants	Membership No 43738
595	Shri Natarajan Subramanian	Member of the Institute of Cost Accountants	Membership No 11023
596	Shri M. C. Baby	Member of the Institute of Cost Accountants	Membership No 21141
597	Mr Amandeep Singh Surendra	Member of the Institute of Cost Accountants	Membership No 34033
598	Shri M. L. Sahu	Member of the Institute of Cost Accountants	Membership No 9232
599	Shri Satya Nand Srivastava	Member of the Institute of Cost Accountants	Membership No 16629
600	Mr Rajat Chawla	Member of the Institute of Cost Accountants	Membership No 49301