

Nikhil Kumar Pandey

Chartered Accountant, B.Com (Hons.)

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Work Experience

Assurance Consultant, Ernst & Young Global Delivery Services India LLP, Kolkata

January 2025 – March 2025

- Handled audit of complex consolidated financial statements workings & adjustments, inter-company and inter-unit eliminations and ensuring compliance with applicable accounting regulatory framework.
- Prepared standard audit working papers and executed substantive testing procedures across key financial statement areas including inventory, cash & cash equivalents and trade payables. Additionally, performed walkthrough testing for SCOTs, journal entry testing, and financial statement tie-ups for Canada based clients, namely an equipment manufacturing company with revenue exceeding USD 1 billion and a mineral mining company with revenue over USD 17 million.

Articled Assistant, J Gupta & Co. LLP, Kolkata

March 2021 – March 2024

Leading CA firm headquartered in Kolkata with 10 branches, 100+ clientele

Statutory Audit

- Led a 10 member audit team for the statutory audit and limited reviews of standalone and consolidated financial statements of Oil and Natural Gas Corporation Ltd (ONGC Ltd), a listed Maharatna PSU in the upstream oil & gas sector, for FY 2022–23.
 - Prepared statutory audit reports, limited review reports, and audit presentations for internal partner reviews and submission to the Audit Committee of ONGC Ltd.
 - Handled comprehensive execution of statutory audit including performing substantive testing for key financial statement line items, conducting walkthroughs & control testing, and ensuring compliance with Ind AS & other regulatory requirements.
 - Identified material misclassification in the financial statements, resulting in the correction of a profit understatement of approx. INR 5.50 crores.

Insolvency & Bankruptcy Code, 2016 (IBC)

- Handled the corporate insolvency resolution process and liquidation of 6 corporate debtors having a total debt exposure of above Rs. 1200 Crs. Conducted forensic audits of companies under corporate insolvency resolution process and liquidation.
- Drafted and filed the following applications before NCLT under the provisions of IBC:
 - Application u/s 43, 45, 49, 50, 66, 68, 71 & 72 (Avoidable & fraudulent transactions).
 - Application u/s 19(2) (non co-operation from suspended board of directors) and Liq. Reg. 9 (extend co-operation to liquidator).
 - Application under Liq. Reg. 2B for a scheme of compromise & arrangement u/s 230 of the Companies Act, 2013.
 - Several rejoinders, replies, notes, progress reports and preliminary reports.
- Prepared notices, agendas & minutes of meetings of the Committee of Creditors (CoC) and Stakeholders Consultation Committee (SCC). Verified and substantiated claims of creditors and interacted with statutory authorities via reply to notices & queries regarding their claims. Ensured timely compliance with the regulatory requirements of IBBI and IPAs.

Miscellaneous

- ASM (Agency for Specialized Monitoring) audit of West Bengal Electricity Distribution Grid Modernization Project assisted by World Bank through Govt. of India and Govt. of West Bengal for transactions for FY 2021-22 & Q1 of FY 2022-23.
- Prepared equity valuation reports of private companies via DCF and asset approach.
- Preparation of financial statements of companies as per Ind-AS.

Taxation

- Tax audit of corporates and HNIs. General compliance work in relation to income tax and GST including preparation & filing of income tax returns and GST annual returns vide form GSTR 9 & 9C.

Education

Course	Year	Institution	Marks	Remarks
CA Final	May 2025	The Institute of Chartered Accountants of India	303/600 (50.50%)	Exemption in 1 subject
CA Intermediate Group II	July 2021		200/400 (50%)	Exemption in 1 subject
CA Intermediate Group I	Nov 2020		200/400 (50%)	Exemption in 1 subject
CPT	June 2018		116/200 (58%)	-
B.Com (Hons.)	2019-2022	University of Calcutta	2073/2600 (79.73%)	-
WBCHSE (Class XII)	Mar 2018	National High School (for boys), Kolkata	450/500 (90%)	Rank 3 in School
WBBSE (Class X)	Mar 2016		372/700 (53.14%)	-

Skills

Technical skills: SAP S/4 Hana, Tally Prime, Microsoft Office (Excel, Word), Web-XBRL (XBRL reporting software), Genius (income tax compliance software), iPro (ROC compliance software)

Languages: Fluent in English & Hindi; Conversational Proficiency in Bengali