

Secl.S-5

एसईसीएल.S-5

11th October, 2023

11 अक्टूबर, 2023

BSE Limited
बीएसई लिमिटेड
Phiroze Jeejeebhoy Towers
फिरोज जीजीभोय टावर्स
25th Floor, Dalal Street
25वीं मंजिल, दलाल स्ट्रीट
Mumbai – 400 001
मुंबई - ४०० ००१
Scrip Code: 500191
स्क्रिप कोड: 500191

National Stock Exchange of India Limited
नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड
"Exchange Plaza"
"एक्सचेंज प्लाजा"
Bandra-Kurla Complex
बान्द्रा-कुर्ला कॉम्प्लेक्स
Bandra (E), Mumbai – 400 051
बान्द्रा (पूर्व), मुंबई - ४०० ०५१
Scrip Symbol: HMT
स्क्रिप प्रतीक: HMT

Dear Sir/ Madam,
प्रिय महोदय/महोदया,

Sub: Intimation of appointment of Auditors for FY 2023-24

We wish to inform you that office of the Comptroller and Auditor General of India has appointed Statutory Auditor and Branch Auditor as detailed below for the Financial Year 2023-24. A brief profile is enclosed for kind perusal.

Name of the Auditor	Unit(s) to be audited
STATUTORY AUDITOR M/s. N S V M & Associates Bengaluru - 560 020, Karnataka	Corporate Accounts & Consolidated Accounts of HMT and Audit of Consolidated Financial Statements of HMT Group of Companies, Auxiliary Business Division, Bengaluru
BRANCH AUDITOR M/s. R K Muley & Co Aurangabad - 431 005, Maharashtra	Food Processing Machinery Division, Aurangabad

This is for your information and record.

Yours faithfully/ भवदीय
For HMT Limited/ एचएमटी लिमिटेड के लिए

(KISHOR KUMAR S/ किशोर कुमार एस)
Manager (Company Secretary)/ प्रबंधक (कंपनी सचिव)



ENTITY PROFILE

**NSVM & Associates
Chartered Accountants**

Bengaluru



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1. INTRODUCTION

NSVM & Associates is a Chartered Accountants' firm having a pool of professionals possessing varied skill sets geared to meet the complexities and challenges of modern-day business. The talent pool enables us to offer professional services in areas of Statutory Audit, Direct and Indirect Taxation, Internal Audit - systems, procedures and operations, corporate law matters, Due Diligence studies, M&A, FEMA, and EXIM Policy related services.

The Firm has adequate expertise in IND-AS (Largely converged with IFRS), and International taxation relating to transfer pricing and related matters.

NSVM consists of seven partners, each having a core competence in a specific area with tremendous post Qualification experience.

The firm is geared up to effectively and efficiently discharge its responsibilities as required and within the ambit of Chartered Accountant's profession.

It has been the endeavour of the firm to always provide comprehensive value-added professional services to its clients.

The Firm's ultimate objective has been to render service with Excellence, Integrity and Independence which is the motto of the Institute of Chartered Accountants of India.

2. INFRASTRUCTURE

The Firm is operating in an area of about 4500 sq. feet with a dedicated server with 24 hours power backup supported by Generator, 50 workstations with network and broadband access, AC and required Operating System, with latest server models and Wi-Fi connections. Customized updated Accounting packages like Tally ERP and TDS software has been installed with good Antivirus security.

The Firm is operating from BENGALURU and has associate/networking partners in other parts of the Country.



3. ORGANISATION

The Firm has seven partners as mentioned earlier. Apart from the Partners the Firm has in its employment four qualified Chartered Accountants and a total of about 60 Articled assistants, 10 Audit assistants and 6 administrative staff.

The Firm employs about Six employees in its Banking vertical wherein it renders various outsourced services to the Banking sector.

4. LOCATION AND CONTACT DATA

Address: # 63/1, I Floor, Above Canara Bank, Railway Parallel Road, Kumara Park
West, Bengaluru - 560 020.

Contact Numbers: (T) 080 41506054/55/56
(Fax) 080 23469451

E-mail: prabhu@nsvm.in ; people@nsvm.in

Website: www.nsvm.in

5. PARTNERS' PROFILE

The Partners of the Firm with their brief profiles are as follows-

CA D N Sree Hari

He commenced his career as a partner with M/s. S. Janardhan and Associates, Chartered Accountants, Bangalore. His area of specialization is income tax planning, representations before the tax authorities, scrutiny, raid cases etc. He provides inputs and advise to entrepreneurs who plan to commence new ventures regarding the structuring of operations keeping in view the implications of tax. He is also specialized in advising and structuring real estate transactions including joint development agreements keeping in view the impact of income tax, stamp duties and all applicable statutes. He is well versed in all aspects of International taxation and provides advice and guidance on cross border transactions.



CA G C S Mani

Commencing his career with M/s. Tata Consultancy Services, Bombay he was involved in planning and implementation of systems and processes. He worked in the industry for 10 years. He is well versed with the accounting standards, both I-GAAP and IND-AS. He is experienced in the statutory audits of large corporates including listed entities. He also provides services in FEMA and EXIM policy related matters. He handles internal audit activities of the Firm which includes internal audit of multinationals, Software Companies and Logistics companies. He is also well versed in indirect taxation and handles the GST functions of the organisation.

CA A V Vasudevan

He has a vast experience in undertaking the Internal Audit and verification activities of large Government and Quasi- Government institutions. He was involved in managing the internal audits of HUDCO, Military Units (comprising of CSD, MEG, RSI etc.), various state emporiums and other state and central government organizations. He has extensive contacts with leading financial institutions and provides expert advice and assistance in structuring and syndicating loans. He is also well versed in matters of restructuring of sick Companies and working out suitable financial packages for their revival needs. He is experienced in undertaking special audits especially for public sector clients as required by the clients.

CA A Niranjan Prabhu

His area of expertise is Corporate Law. He provides inputs and advice to start-ups as to the best structuring keeping in view their needs and plans. He provides guidance on matters relating to further issue of capital, borrowings, buy back of capital, and other issues relating to compliance with Companies act. He specializes in all aspects of mergers and acquisitions, amalgamations, and de-mergers and related activities. He provides the whole gamut of services relating to Companies Act starting from company formation to filing of returns, maintenance of all statutory records and compliance with all statutory provisions. He is also well versed with the LLP provisions.



CA V S Ranganathan

An ex- Banker with more than 15 years of experience in the sector, he has hands on experience in various aspects of Banking. He is handling the banking/NBFC vertical of the Firm which is rendering various outsourced services like stock audit, credit audit, risk-based audit, concurrent audit, etc. He is well versed in the Audit processes and he takes care of the statutory audits of Banks, Government, Quasi Government organizations and Private and Public Limited companies. He is also an authority on the various quality and documentary standards prescribed by the ICAI, and he is in charge of the quality control of the Firm.

CA B Manohar Babu

He specializes in Income Tax matters and statutory audits. He takes care of the audit functions and ensures that all accounting standards have been adhered to and accounts have been compiled and presented as required by law. He is well versed in the nuances of tax audits and handles all such audits including finalizing and filing of returns. He offers advice and guidance on all matters relating to withholding taxes. He provides guidance and prepares documentation in all cases where transfer pricing laws are applicable. He is an expert on indirect taxes and offers advice and consultations on all matters relating to matters in the domain.

CA K Naveen Kumar

With a post qualification experience of about 5 years, he is handling income tax matters, raid or search and scrutiny cases of many individuals and corporate assesses. He also specializes in Income tax planning, Statutory and Tax audits.



6. SERVICES OFFERED

NSVM provides a comprehensive range of services as detailed below. As mentioned earlier, the Firm has professionals with varied skill sets and therefore is able to offer services with a multidisciplinary approach. The Firm's objective has been to provide a one stop shop for clients seeking multiple range of professional services.

NSVM endeavours to work with clients from the very beginning, participating and being part of the growth of their businesses. The firm offers various services as detailed below:

Statutory Audit

We perform Statutory Audits for Private, Public - both listed and unlisted, and Government Companies and Banks under the Companies Act. We also undertake Tax audit of Companies, Firms and Proprietary concerns under The Income Tax Act.

Our practises are compliant with Standards of Quality Control (SQC) set by the ICAI. We undertake and structure our Audits based on the requirements of each client which broadly involves the following -

- A well-structured Audit program inclusive of Sampling Techniques based on client needs
- Following materiality concept and Reviewing Internal Controls
- Primary auditing / cross checking
- Compliance with Indian Accounting Standards (I-GAAP and IND-AS) and Standard Auditing Practices (SAP)
- Use of statistical tools and audit software packages

Taxation

- Advise clients on all aspects of Tax planning suitable for their businesses
- Representing before assessing authorities for expeditious completion of assessments



- Handling of all raid/survey matters and preparation & proper representations before appropriate authorities
- Advise clients on all compliances required such as TDS etc.
- Specialised services such as transfer pricing where it is applicable

Company Law & Legal

- Incorporation of Companies which includes the whole Gamut of services commencing from Name approval onwards
- Advise and undertake compliances required under the Companies act.
- Handling issues such as liquidation of Companies, Managerial remuneration, Charges to be filed, etc
- The issues relating to mergers and acquisitions and advise on strategic tax planning

Goods & Services Tax

- Impact study of Companies and assess the applicability of GST
- Advise and provide opinions on specific issues of reference
- GST Audit where applicable
- Assist Companies with reference to GST compliances

Structuring Real Estate Proposals

- Structuring and advise on Joint Development arrangements
- All aspects of Mergers and demergers including valuations, hiving off properties Into SPV and all technicalities involved in such transactions
- Advising clients on all aspects of such transactions including impact of Stamp duty, Income tax act including capital gains and structuring proposals accordingly

Start Up Companies

Offering a One Stop solution to start-up companies starting from Incorporation to the whole range of approvals required like EOU, GST, Shops and Establishments registration, obtaining Import Export code, Labour laws compliances etc. It also provides advise on the entry strategies and support to Non-Residents/overseas Companies wanting to set up shop in India.

Financial Services

- Preparation of business plans and viability studies
- Financial structuring
- Restructuring proposals
- Debt structuring
- Due diligence studies
- Investment advice including term sheet, advise on structuring Shareholders Agreements, etc

Internal Audits / Systems and Procedures

Depending on the agreed scope of work with the client, the services could include any or all of the following areas:

- Study and advise on systems and processes and suggest suitable system for the organization
- Study and implement a proper internal control system
- Carry out internal audit of all accounting transactions including vouching, ledger review etc
- Verify all statutory compliances
- Review contracts and compliance to contractual terms
- Detailed proprietary and operations audit
- Sales review - Invoices, returns, maintenance, guarantees and warranties, penalties etc
- Credit and Debit notes
- Receivables and payables



- Costing systems and efficiency audit
- Payroll
- Inventory – age analysis, review and reporting of non-moving stocks etc.
- Purchases
- Insurance and security of assets

Services to Banking Sector

- Concurrent Audits
- Credit Appraisal & Review outsourced by Banks
- Stock Audits
- Statutory Audit of Bank branches
- Income Leakage Audits
- Credit Audits
- Risk Based Audits

Other Services

Advise on EXIM policy related matters including necessary applications and handling of paperwork. Advise on FEMA matters with respect to FDI, ECB, ODI etc. Advise and structuring of India entry strategies from FEMA and various other statutory perspectives.

Accounting & Management Services

The firm through an independent associate arm undertakes onsite management of the entire Accounting and financial services including reporting requirements as required by the clients and all matters relating to statutory compliances.



TRAINING

NSVM recognizes the dynamic state of the business environment and the constant changes in laws. The responsibility, expectations and challenges from the profession are increasing every day. This makes it mandatory that one is updated on all matters and always in a state of readiness to take on the work. In this context and from this perspective the Firm has lays utmost emphasis of training and has provided for a modern training room and organizes training and lectures from both in-house and external experts regularly.

CLIENTELE

The Firm has a strong base of clientele involved in trading, manufacturing, software, mining, Real Estate Development, Financial services and Education.

The clientele includes listed entities, subsidiaries of foreign entities, Joint ventures and large and small corporates and mid-level clients

Manufacturing

- Companies involved in manufacturing of Aircraft parts to major international suppliers, including job work to HAL
- Companies in production of Engineering products, cables
- Companies in manufacturing of industrial & consumable oils
- Listed Pharmaceutical manufacturing company
- Listed Garment manufacturing and export Company

Infrastructure

- Statutory Audit of some of the major tech parks in Bangalore.
- Statutory Auditors for major contractor undertaking work for Metro

Real Estate Development

- Statutory Audit of leading Real Estate Developers in Bangalore



Transportation

- Statutory Audit for a pan India transport and logistics Company

Government

- We are the statutory Auditors for two major state Government organisations (in the area of infrastructure development and social funding)

Others

- Concurrent Audit. Stock audit, and Internal audit for Banks
- Other services such as accounting manual to Government organisations
- We also undertake Due Diligence studies, Tax audits, GST audits for various small, medium and large enterprises
- Audit / Internal Audit for Start-ups in the area of logistics
- Audit/ Internal audit for software companies
- Audit/internal audit for Companies involved in trading activities

PARTNERS :

CA Ramesh Muley (B.Com., F.C.A.)
CA Sagar Muley (F.C.A., DISA, CISA)
CA Kapil Deshmukh (F.C.A., I.C.W.A.)
CA Jaykumar Choudhary (F.C.A., DISA)



R. K. Muley & Co.

CHARTERED ACCOUNTANTS

www.rkmuleyco.icai.org.in

H.O. : Flat No 1, Chetna Apartment, Opposite Hotel VITS, Bansilalnagar, Station Road, Aurangabad.(M.S.) Mob : 9422209707

FIRM – PROFILE

1)Name of the Firm & Address of its head office , Branch

: **M/S R.K.MULEY &CO.**
CHARTERED ACCOUNTANTS

HEAD OFFICE

: Flat No.1, Chetna Apartment,
Opposite Hotel VITS,
Bansilalnagar, Station Road,
AURANGABAD-431005.
0240-2320014
sagarmuley@yahoo.com

BRANCH OFFICE

: **1) Flat No.10, Anandibaug Apartment**
Tejas Nagar, Kothrud
PUNE – 411029,
M.No.9422209707
sagarmuley@yahoo.com

2) Office No. B-233, Sobo Centre,
Gala Gymkhana Road, South Bopal,
AHMEDABAD - 380058
M.No.07600016554
cakapil.deshmukh@gmail.com

2)Partnership Firm or Proprietorship concern

: **Partnership Firm**
Reg.No.106669(W)

3)(a)Date of Formation of Firm

: **1stOctober 1983.**

(b)Date of conversion from Proprietary concern into partnership firm since formation.

: **1stOctober 1983.**

4)Whether the partnership firm is continued without break.

: Yes.

5)Number of Partners

: FOUR

6)Number of Years of experience in continuous practice of senior most partner.

: MR.R.K.MULEY,45 Years
(Date of C.O.P.06-02-1978)

7)Details of Partners
Partners not engaged in any work other than that of the Firm.

: Please see the details below



B.O. 1 : Flat No. 10, First Floor, Anandibaug, Apartment, Tejas Nagar, Kothrud, Pune - 411029. Mob : 9307077989
B.O. 2 : Office No. B-233, SOBO Centre, Gala Gymkhana Road, South Bopal, Ahmedabad - 380058. Mob : 7660016554

E-mail : sagarmuley@yahoo.com

Sr. No.	Name	Membership No.	FCA/ACA	Date of becoming ACA/FC A	Date of joining the firm as a partner	Place where residing/practicing with full address
1	R.K.Muley	30842	FCA	10-08-1983	01-10-1983	AURANGABAD
2	Sagar R. Muley	117316	FCA, DISA (ICA) CISA, FAFD	23-04-2009	01-08-2004	PUNE
3	J .N.Choudhary	112301	FCA, DISA (ICA)	06-08-2007	28-05-2009	AURANGABAD
4	Kapil Deshmukh	115246	FCA, ICWAI, Ex - Banker	01-10-2014	01-10-2014	AHMEDABAD

- **CA R. K. Muley (30842):** He is founder member of the firm. He qualified as a Chartered Accountant in 1978. He is senior most partner of the firm which was formed in 1983. He has expertise in Tax Audit and Trust Audits.
- **CA Sagar R. Muley (117316):** He joined the firm as partner in 2004. His Additional qualifications are DISA, CISA and FAFD (Certificate Course in Forensic Accounting & Fraud Detection). Also Completed Certificate course in Concurrent Audit of Banks. He has expertise in Statutory Audits, Bank Audits, System Audit, Migration Audit and Compliance Audit. He is in-charge of Pune Branch.
- **CA J N Choudhary (112301):** He qualified as Chartered Accountant in 2002 and joined as partner in 2009. He is also DISA qualified. Also Completed Certificate course in Concurrent Audit of Banks. He has expertise in Internal Audits, Stock Audit and Direct Taxation.
- **CA Kapil K. Deshmukh (115246):** He qualified as a Chartered Accountant in 2002. He is also ICWA and has extensive experience of around 12 years in Credit portfolio in Banking & Finance Industry. Also Completed Certificate course in Concurrent Audit of Banks. He has joined as partner in 2014 & is taking care of Ahmedabad Branch. He has expertise in Bank Audits, Internal Audit & GST.

8) Particulars of paid Chartered accountants employed full time with the firm (not holding certificate of practice nor engaged in any other work). : NIL.



- 9) Particulars of Branches : M/s R.K. MULEY & COMPANY,
- (i) Address : **1) Flat No.10, Anandibaug Apartment**
Tejas Nagar, Kothrud
PUNE - 411029,
M.No.9422209707
- (ii) Name of the partner incharge of the branch/branches. : CA SAGAR R. MULEY
- (i) Address : **2) Office No. B-233, Sobo Centre,**
Gala Gymkhana Road, South Bopal,
AHMEDABAD - 380058
M.No.07600016554
- (ii) Name of the partner incharge of the branch/branches. : CA KAPIL K. DESHMUKH
- 10) Position of staff : 1) Articled/Audit Clerks :02
(Excluding paid chartered Accountant) 2) Paid Audit Asst. :13
(Including Staff at the Branch) 3) Others :04
- 11) Details of Audit work with the Firm which is done in last few years :

(A) **Public Sector Banks, Banks Registered Under Companies Act, Co-operative Banks :-**

Sr. No.	Name of Bank	Type of Audit	Years	ADVANCES (Rs.)
01	Bank of Baroda Paithan Gate, Aurangabad	Statutory Branch	2013-14	2422450630
02	Bank of Baroda, Sharda Centre, Erandwane, Pune	Statutory Branch	2013-14	---
03	Bank of Baroda, Pagori Pimpalgaon	Statutory Branch	2013-14	208910196
04	Bank of Baroda, Ahmednagar Main	Statutory Branch	2014-15	924237560
05	Bank of Baroda, Ahmednagar MIDC	Statutory Branch	2014-15	1077184362
06	Bank of Baroda, Gultekdi Pune	Statutory Branch	2014-15	1057311983
07	Bank of Baroda, Nasik, Parbhani and Jalna	Statutory Branch	2015-16	1206978259
08	Bank of Baroda, Bhenda and Kopergaon	Statutory Branch	2016-17	795685991
09	State Bank of India, Camp Pune, Osmanpura and Shivajinagar Aurangabad	Statutory Branch	2018-19 2019-20 2020-21 2021-22	---
	Poornawadi Nagri Sahakari Bank Limited	Statutory	2010-11 2012-13 2013-14	3746458843



			2014-15	
11	Bhagalaxmi Mahila Nagri Sahakari Bank Limited	Statutory	2011-12	-----
12	Saraswat Co-op. Bank Ltd. Station Road, RASEC Branch, T.V.Centre, Khadkeshwar Branch (Forex), Waluj Branch, Cidco Branch	Concurrent Audit	2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23	-----
13	Bank of Maharashtra, CPC Commercial	Concurrent Audit	2022-23	-----
14	Bank of Maharashtra, Kranti Chowk Branch, (Forex) Aurangabad.	Concurrent Audit	2013-14	-----
15	Central Bank of India, K.C. Aurangabad Branch,	Concurrent Audit	2013-14 2014-15	-----
16	Bank of Maharashtra, Aurangabad Branch, Sillod Branch, Tembhurni Branch, Jafrabad Branch, Sillod and Bidkin	Revenue Audit	2011-12 2012-13 2014-15 2015-16 2018-19	-----
17	State Bank of India, SME Waluj Branch, Aurangabad	Concurrent Audit	2015-16 2016-17 2017-18 2018-19 2019-20	-----
18	State Bank of Hyderabad, Station Road, Aurangabad	Concurrent Audit	2016-17	-----
19	The Shamrao Vithal Co-operative Bank Ltd., (SVC) Adalat Road Aurangabad, Waluj and CIDCO Branch, Satellite Ahmedabad	Concurrent Audit	2015-16 2016-17 2017-18 2019-20 2020-21 2022-23	-----
20	COSMOS Bank -Various Branches in Gujarat Region and Maharashtra Region	Concurrent Audit	2015-16 2016-17 2017-18 2018-19 2019-20 2021-22 2022-23	-----
21	NKGSB 8 Branches, Pune Region and Guajrat Region	Concurrent Audit	2016-17 2017-18 2022-23	-----
22	NKGSB 9 Branches, Pune Region	Concurrent Audit	2018-19	-----
23	Union Bank of India New Osmanpura Abad	Concurrent Audit	2017-18	-----
24	Oriental Bank of Comm. Samarth Nagar Abad	Concurrent Audit	2017-18 2018-19 2019-20	-----
	Canara Bank Ahmedabad	Concurrent	2017-18	-----



		Audit	2020-21	
26	Vijaya Bank Ahmedabad	Concurrent Audit	2017-18	-----
27	Dena Bank Ahmedabad	Concurrent Audit	2018-19	-----
28	Abhudaya Co.op Bank Ltd. Ahmedabad	Concurrent Audit	2017-18 2018-19 2019-20 2020-21 2021-22 2022-23	-----
29	Central Bank of India, Aurangabad Region 8 Branches	Concurrent Audit	2022-23	-----
30	IDBI Bank, RAC Aurangabad	Concurrent Audit	2018-19 2019-20 2020-21	-----

(B) **Insurance Companies :-**

Sr. No.	Name of Insurance Company	Annual Premium	Statutory Audit or Branch Audit	Year(s)
01.	New India Insurance	218551484	Division Audit	2011-2012
02.	New India Insurance	276249921	Division Audit	2012-2013
03.	New India Insurance	274807298	Division Audit	2013-2014
04.	New India Insurance	283556139	Division Audit	2014-2015
05.	United India Insurance	-	Division Audit	2020-2021
06.	Oriental Insurance	-	Division Audit	2022-2023

(C) **System Audit (Computer Audit) Experience:-**

Sr. No.	Name of the Bank	Branch	Nature of Audit	Year(s)
01.	Bank Of Maharashtra	19 Branches Akurdi, Hinjawadi, Sind Socy. Pune.TownCentre, JNEC, TVCentre Hudco, Aurangabad City Branch, Service Branch Manur, Kumbhar Pimpalgaon, Aurangabad etc.	System Audit and Post Migration Audit (i.e. After migration from Old System to Core Banking Solution i.e.C.B.S.)	2007-2008 and 2008-2009
02	Devgiri Nagri Sahkari Bank Ltd., Aurangabad	6 Branches	System Audit	2007-2008
03.	Sundarlal Swaji Urban Co. Bank	Aurangabad Branch	System Audit	2006-2007
04.	Maharashtra Gramin Bank	17 Branches	Post Migration Audit	2010-11
05.	Oriental Bank of Commerce	Pune Circle office	System Audit	2017-18



12. Details of Audit work of Government & other Companies in hand & handled in the preceding years.

- (i) Name of the company
(ii) Kinds of assignment (Statutory Audit, Internal Audit, Management services and remuneration) AS PER ANNEXURE
(iii) Year(s)

13. Are you an auditor of any fund of political party? If so, please furnish full details. NO

14. Is any disciplinary action taken or pending against the Firm or any Partner of the Firm by the Institute of Chartered Accountants of India? NO

15. Any other particulars you may like to furnish.

- (a) CAG Empanelment No.: WR 0287
(b) Bank Empanelment No.: 212527
(c) Three Partners namely CA Sagar R. Muley, CA Kapil K. Deshmukh and CA Jaykumar Chouhdhay has completed **Certificate Course on Concurrent Audit of Banks.**
(d) Two Partners namely CA Sagar R. Muley and CA Jaykumar Chouhdhay has done Diploma in Information System Audit i.e **(DISA)** Conducted by ICAI.
(e) One Partner CA Sagar R. Muley has done Certified Information System Auditor i.e. **CISA** (USA) conducted by the Institute in USA i.e. ISACA and also done Certificate course in Forensic Accounting & Fraud Detection **(FAFD)**.
(f) One Partner Mr. Kapil Deshmukh himself is **Ex-Banker** and has vast experience of banking Field.
(g) Firm Has experience in Concurrent and Internal Audit of Specialized branches such as Retails Asset Branches **(RASEC)**, **Small and Medium Enterprise Branch (SME)** Branch and Foreign Exchange Dept. (**FOREX**) and **Audit of Unauthorized operations in Nominal/ Suspense Heads.**
(h) Further partners of the Firm has experience in Bank Audit through Various Audit Software Such as eTHIC, Genius etc.

We hereby confirm that the information furnished above are true and correct to the best of our knowledge and belief.

PLACE : AURANGABAD.

DATE : 18-01-2023.



**FOR R.K.MULEY & CO.,
CHARTERED ACCOUNTANTS**

A handwritten signature in blue ink, appearing to read 'Sagar R. Muley', written over a horizontal line.

**CA SAGAR R. MULEY,
PARTNER,
M.NO.117316**

Annexure for Point No. 12.

Details of Audit work of Government & other Companies in hand & handled in the preceding years.

Sr. No.	Name of Company	Year	Statutory or Branch Audit	Annual Turnover
01.	CIDCO Ltd., Aurangabad	2011-2012	Statutory	37.78 Cr
02.	CIDCO Ltd., Aurangabad	2012-2013	Statutory	32.68 Cr
03.	CIDCO Ltd., Aurangabad	2013-2014	Statutory	29.42 Cr
04.	CIDCO Ltd., Aurangabad	2014-2015	Statutory	27.82 Cr.
05.	CIDCO Ltd., Aurangabad	2019-2020	Statutory	-
06.	Jammu Kashmir Bank Ltd., Aurangabad Branch	2016-2017	Statutory	----
07.	Jammu Kashmir Bank Ltd., Aurangabad Branch	2015-2016	Statutory	----
08.	Jammu Kashmir Bank Ltd., Aurangabad Branch	2008-2009	Statutory	23.73 Cr.
09.	Jammu Kashmir Bank Ltd., Aurangabad Branch	2009-2010 2010-2011	Statutory	24.96 Cr.
10.	Jalna District Central Co-operative Bank Limited	2007-2008 2009-2010	Internal Audit	----
11.	Aurangabad Textile & Apparel Parks Limited	2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 2021-2022	Concurrent /Internal Audit	----
12.	Maharashtra State Electricity Distribution Company Limited - Ambejogai Division	2011-2012	Internal Audit	----
13.	Maharashtra State Electricity Distribution Company Limited - Jalna Circle, Aurangabad Circle and Aurangabad Zone	2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 2021-2022 2022-2023	Internal Audit	----
14.	Maharashtra State Electricity Generation Company Limited - Thermal Power Station Bhusawal, Khaperkheda	2013-2014 2014-2015 2015-2016 2019-2020	Internal Audit/ Stock Audit	----

